



OFFICE OF THE PRINCIPAL
 GOVERNMENT AUTONOMOUS COLLEGE, ANGUL
 ସରକାରୀ ସ୍ୱୟଂଶାସିତ ମହାବିଦ୍ୟାଳୟ, ଅନୁଗୋଳ
 Address : Hakimpada, Angul, Odisha - 759143
 Phone: 06764-230342, Email: principalgaca@gmail.com
IQAC CELL


Letter No: GACA/IQAC/2024/ 1719 // Date: 25/07/2024

In view of the forthcoming UGC and NAAC assessment an Internal Audit Team is constituted herewith to conduct internal audit on Academic, Administrative and Financial matters of this HEI. The team will review the quality and timely performance of different sections and evolve quality benchmarks for the progressive development.


Audit Team

- | | |
|------------------------------|------------------|
| 1- Principal | Chairman, |
| 2- Academic Bursar | Member |
| 3-Administrative Bursar | Member |
| 4-Accounts Bursar | Member |
| 5-Legal Bursar | Member |
| 6-Controller of Examinations | Member |
| 7-Coordinator, IQAC | Member Secretary |


Principal

 Government Autonomous College, Angul

Copy to All Members/IQAC/Principal G.F/H.C for necessary information and action there on.


25/07/2024 10
25.7.24



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GOVERNMENT AUTONOMOUS COLLEGE, ANGUL

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Address : Hakimpada, Angul, Odisha - 759143
Phone: 06764-230342, Email: principalgaca@gmail.com

IQAC CELL

Letter No: GACA/IQAC/2024/ 1720 // Date: 25/07/2024

To


Academic Bursar,
Administrative Bursar,
Accounts Bursar,
Controller of Examinations,
OIC, Admission,
OIC, Scholarship,
PIO, RTI
ANO, NCC
PO, NSS
OIC, YRC
OIC, Rovers and Rangers,
OIC, Placement Cell,
OIC, Website

Subject: Preparation/updation of Records for internal Audit.


Sir/Madam,

In view of the forthcoming UGC and NAAC assessment an Internal Audit is scheduled to be held in the 2nd week of August -2024. You are requested to instruct the concerned dealing assistant and other officials to keep ready the relevant records/documents along with a brief report of your section latest by 05.08.2024 positively to facilitate and cooperate the said audit.


Principal


Government Autonomous College, Angul

Copy to All OICs/Bursars/IQAC/Principal G.F/H.C for necessary information and action there on.


25/07/2024
25.7.24



OFFICE OF THE PRINCIPAL
GOVERNMENT AUTONOMOUS COLLEGE, ANGUL

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Address : Hakimpada, Angul, Odisha - 759143

Phone: 06764-230342, Email: principalgaca@gmail.com

IQAC CELL

Letter No: GACA/IQAC/2024/ 1721 // Date: 25/07/2024

To

Academic Bursar/Administrative Bursar/Accounts Bursar/Controller of Examinations/ OIC, Admission/OIC, Scholarship/PIO, RTI/ANO, NCC/PO, NSS/OIC, YRC/OIC, Rovers and Rangers /OIC, Placement Cell/OIC, Website/Librarian.

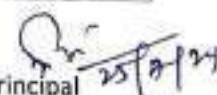
Subject: Schedule of Internal Audit.


Ref: This office letter No:

Sir/Madam,

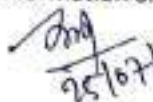
In view of the forthcoming UGC and NAAC assessment an Internal Audit is scheduled to be held from 06.08.2024 to 10.08.2024 as details given below.

Sl. No	Section/Department	Date of Audit	Time of Audit
01	Academic Section Admission Scholarship	06.08.2024	03.30PM onwards
02	Establishment Section RTI,RUSA,OHEPEE	07.08.2024	03.30PM onwards
03	Accounts Section Library, Reading Room	08.08.2024	03.30PM onwards
04	Examination Section Placement Cell,	09.08.2024	03.30PM onwards
05	IQAC,Website,NSS,YRC, Rovers and Rangers	10.08.2024	03.30PM onwards


Principal


Government Autonomous College, Angul

Copy to All OICs/Bursars/IQAC/Principal G.F/H.C for necessary information and action there on.


25/07/24

Accounts See Form.

Audit Compliance issues members for immediate compliance within the stipulated time this report must be submitted to me by 31.01.2022. It must be treated as mesurgent.
 K.M. 19/01/2022



1000
to be kept
to be sent

K.M. 19/01/2022

GOVERNMENT OF ODISHA
DEPARTMENT OF HIGHER EDUCATION

No.-HE-AUD-0020/2021, 1982/HE. Date. 15.1.22

From

Smt. Meetarani Biswai, OFS-1
A.F.A.-cum- Deputy Secretary to Govt.

To

88
20-01-22

The Principal,
Government (Auto) College,
Angul.

Sub : Forwarding of Special Internal Audit Report No.02/2020-21 on the accounts of Government(Auto) College, Angul for the year 2018-19 .

Sir/Madam,

I am directed to send here with the copy of Special IAR No. 02/2020-21 along with the Appendixes on accounts of the Princial, Government (Auto) College, Angul and request you to furnish para wise compliance report to this department within 30 days of receipt of the Audit Report positively.

Yours faithfully,

MNS
15.1.22
A.F.A.-cum- Deputy Secretary to Govt.

Memo No. 1983 /HE.,dtd. 15.1.22

1. Copy along with the copy of Special IAR No.-02/2020-21 and Appendixes forwarded to the IAMC, EAO, Finance Department for information and necessary action.
2. Copy along with the copy of Special IAR No.-02/2020-21 and Appendixes forwarded to the GC (NE) Section, H.E. Deptt. /RDE, Bhubaneswar for information and necessary action.
3. Copy along with the copy of Special IAR No.02/2020-21 and appendixes forwarded to Sri B.K. Mohanty, AAO, Sri , Sri L.K. Ray, Auditor & Sri J.K. Khuntia, Auditor for information.

MNS
15.1.22
A.F.A.-cum- Deputy Secretary to Govt.

2267
20/02/22

**SPECIAL IAR NO. 02/2020-21 ON THE ACCOUNTS OF GOVERNMENT
(AUTO) COLLEGE, ANGUL FOR THE YEAR 2018-19.**

**PART- I
GENERAL INFORMATION**

1	Name of the Department	Department of Higher Education
2	Name and Address of the Auditee	Principal, Govt. (Autonomous) College, Angul
3	Name of the Head of Office of the Auditee at the time of Audit	Dr. Bira Kishore Raj, I/c Principal (01.06.2020 to 30.04.2021)
4	Period of Audit	2018-19
5	Audit starting & completion date	10.02.2021 to 30.04.2021
6	Name of the Principal I/c & DDO for the period 2018-19	Dr. Manoj Kumar Dash, Associate Professor, Math 16.09.2017 to 20.04.2018 Sri Chinmaya Ku. Pradhan, Associate Professor, Pol.Sc 21.04.2018 to 30.04.2018 Dr. Gangadhar Kar, Associate Professor, Sanskrit 01.05.2018 to 14.11.2019 Dr. Udayanath Behera, Assistant Professor-II, Economics 15.11.2019 to 31.05.2020
7	Name of the Account Bursar for the period 2018-19	Dr. Chittaranjan Sahu, Asst. Professor, Botany
8	Name of the Head Clerk and Accountant for the period 2018-19	Sri Pabitra Mohan Behera, Head Clerk
9	Name of the Cashier for the period 2018-19	Sri Pravat Kumar Pani, Jr. Clerk
10	Name of the members of audit team	1.Sri Bibhu Kalyan Mohanty, Asst. Audit Officer 2.Sri Laxmi Kanta Ray, Auditor (10.02.2021 to 27.02.2021) 3.Sri Jitendra Kumar Khuntia, Auditor (15.03.2021 to 30.04.2021)
11	Name of the Reviewing Officer	Sri Dilip Chandra Lenka, Audit Officer
12	Name of the Scrutinizing Officer	1.Smt Meetarani Biswal, OFS AFA-cum-Deputy Secretary to Govt. 2.Sri Manoranjan Nayak, OFS F.A-cum-Additional Secretary to Govt.
13	Name of the approving Authority	Sri Saswat Mishra, IAS Principal Secretary to Govt.

PART-II

1. PENDING PARAS OF PREVIOUS AUDIT COMPLIANCE

A.1. Outstanding Paras of A.G. Audit

The following outstanding paras of different A.G. Audit report are pending for settlement through submission of compliance to A.G. Odisha.

SI No.	Name of the I.R.S of AG, Odisha	Outstanding Paras
1	2	3
1	207/2006-07	5,8
2	906/2008-09	2,4,5
3	20/2014-15	2,3,4,5,6
4	380/2017-18	1,2,3,4,5,6,7,8

Effective steps may be taken for early settlement of above outstanding paras of A.G. Odisha & fact intimated to Govt.

A.2. Outstanding Paras of Internal Audit

The outstanding paras of different internal audit reports are described as follows.

SI NO	Internet Audit Report No.	Outstanding Paras
1	2	3
1	09/2000-01	1(pt),3(i),(ii),5,7,8,11,12,14(pt),15(a),16,20,23 & 24
2	07/2004-05	3(iii),(iv),4(i),(ii),(iii),(iv),(v),(vi),(vii)
3	35/2005-06	8,4(pt),6,8(a),(b),(d),(e),(f),(i),12,13(b),14(a)(b),15
4	05/2010	3,4,7,8,9,11,12,13,14,15,16,17,18,19,20,22,23,25,26
5	10/2010	1,2,3,4,5,6,7,8
6	09/2017	3.1(b)(c)(e), 4.3, 4.4
7	27/2018	1,4(b),5,6,7(b),8,10,11,12,13(a)(b),14,15,16(a)(b),17

Timely & effective steps may be taken for settlement of above mentioned outstanding paras of different internal audit reports through submission of compliance.

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College
B. PERSISTENT IRREGULARITIES:

1. Physical Verification of closing balance at the end of each month and surprise verification of cash at regular intervals are not being conducted by the DDO as per SR. 37(iv) of OTC Vol-I.
2. Totaling of cashbook was not checked by a person other than the writer of the cashbook as required under note-9 below SR-37(iii) of OTC VOL -I.
3. The individual entry, both in the receipt and payment side of the cash book has not been attested by the drawing officer as required under S.R-37(ii) of OTC Vol. I
4. P.L cash book has not been maintained in proper form No.OTC-4 in violation to SR.37(i) of OTC VOL- I
5. Cutting and overwriting in cashbooks should be avoided and if occurred that should be attested by the DDO as per SR.37 (vi) of OTC. Vol-I
6. Monthly cash analysis of closing balance regarding P.L cashbook has not been done as required under Note.6 below S.R.235 of OTC Vol-1
7. Security deposit in shape of cash or fidelity insurance bond has not been realized from the person handling Govt., cash, stock & store in violation to Rule .269 & 272 of OGFR Vol.I and under G.O.No.Try-30/29-20033/FD dt.19.4.74
8. Accounts of all stores are not maintained in Form-6 as per the provision of Rule-107 of OGFR Vol-1
9. Daily Collection Register has not been thoroughly checked by the Account Bursar regularly.
10. Bill Register is not reviewed month wise by the Principal as stipulated in Note-4 of SR.235 of OTC. Vol-1.
11. According to SR-70(a) and (b) of OTC Vol.1 the contents of the cash in chest or cash in hand should be counted by the Head of office is not less frequently than once in a month. But it was found that the head of office has never verified the cash physically and recorded the result of verification in the cash book.
12. Funds collected from the students on different heads such as game, red cross, library etc, are kept as deposit in P.L account. The amount is to be utilized in the respective heads. But no subsidiary register are maintained to keep the account of each individual head.
13. No consolidated cash book taking the closing balance of all the cash books is maintained which is irregular and should be maintained immediately.
14. Voucher number not reflected in payment side of the cash book.

PART-III
SCOPE OF AUDIT

1. PHYSICAL VERIFICATION OF CASH

The physical verification of cash balances along-with other components of all the cash books of Govt.(Auto) College, Angul was conducted by the Principal I/c, Dr. Bira Kishore Raj on 10.02.2021, in presence of internal audit team of Higher Education Department, Accounts Bursar, Accountant/Cashier and Head Clerk of the college, on the closing balance of 09.02.2021. The detailed statement to this effect is attached vide APPENDIX-A for reference. The summary of verification report is described under the following heads:-

- (a) It was noticed from the physical verification statement that, the college has opened 15 nos of bank accounts both current and savings, in different nationalized banks for 16 nos of cash books maintained by the college. During physical verification of different cash books with corresponding bank pass books, discrepancy noticed between cash book bank balance and bank balance as per bank statement/pass book in respect of 12 nos of cash book relating to 11 nos of bank accounts as per detail furnished below.

- (i) **Bank Balance shown excess of Rs.93,77,168.95 than book balance.**

On verification of University, RUSA, +3 SAMS ,IDP ,MBA, UGC,+3 PL, +2 PL, Self Defence, Language and YRC cash books with reference to the corresponding bank passbook/ bank scroll, excess amount of Rs. 93,77,168.95 was found in the bank accounts as detailed below.

Sl. No	Name of the cashbooks	Bank Account No.	Bank balance as per cash books	Bank balance as per bank passbook/scroll	Excess amount in bank account
1	University	SBI S.B A/c No.11083100586	9,73,042=67	10,35,102=67	62,060=00
2	RUSA	CANARA Bank. S.B. A/c No.2322101011553	38,65,300=00	40,72,451=00	2,07,151=00
3	+3 SAMS	CANARA Bank. S.B. A/c No.2322101008448	13,09,171=00	13,10,545=00	1,374=00
4	IDP	Indian Bank. S.B. A/c No.6785561287	33,03,694=00	35,07,760=00	2,04,066=00
5	MBA	CANARA Bank. S.B. A/c No.2322101009526	82,96,024=00	1,07,04,885=00	24,08,861=00
6	UGC	CANARA Bank. S.B. A/c No.2322101005561	5,14,233=00	5,49,310=00	35,077=00
7	+3 PL	SBI Collect A/c No. 36569888537	25,49,951=42	77,72,898=62	52,22,947=20
8	+2 PL	SBI Collect A/c No. 36569875005	4,22,550=00	12,92,451=68	8,69,901=68
9	+3 PL/+2PL /Self Defence/ Language	SBI Current A/c No.11083089323	19,25,421=00	22,76,899=40	3,51,478=40
10	YRC	SBI S.B A/c No.11083100905	91,473=33	1,05,726=00	14,252=67
		Total	2,32,50,860=42	3,26,28,029=37	93,77,168=95

In reply to the above discrepancy asked vide Half Margin Memo No. 06(iii) dtd.20.02.2021 the Principal stated that steps are being taken for reconciliation of Cash Book and pass Book balance and matter would be intimated to Government soon. Hence, till receipt of suitable compliance, Rs.93,77,168.95 is held under objection.

(ii) Discrepancy between PL Cash Book and Treasury Pass Book balance amounting to Rs. 5,27,340.27

During physical verification, treasury balance in P.L cash book was found to be Rs. 47,50,016.73 as against the treasury pass book balance of Rs. 52,77,357.00 resulting excess amount of Rs.5,27,340.27 in treasury P.L A/c. This discrepancy was brought to the notice of the Principal through HM Memo No.6 (ii)/dt.20.02.2021 and in reply it was state that, matter will be intimated after reconciliation of treasury pass book balance with book balance.

In view of the reply, prompt action should be taken to reconcile the discrepancy and intimate the same to Govt. with supporting documents at an early date. Till then Rs. 5, 27,340.27 is held under objection.

(iii) Excess accounted for Rs.96,361/- in SBI SB A/c No.30114657556

On verification Autonomous cash book with corresponding SBI SB A/c No.30114657556, it was noticed that as against the book balance of Rs.19,39,837.09, the bank balance is found of Rs.18,97,598.09 resulting is short accounted for of Rs.42,239/- in bank account.

On this being pointed out vide Half Margin Memo No.06(i)/ Dt.20.02.2021, it was stated that, in advertently, an expenditure of Rs.1,38,600/- has not been taken to cash book on dt. 27.10.2020 and the same has now been taken to cash book on 19.02.2021 at CB Page No. 142. (Copy enclosed vide APPENDIX-B)

In view of the reply immediate step/ prompt action need to be taken for reconciliation of excess bank balance now of Rs.96361/- [18,97,598.09 - (1939837.09-138600.00)] in bank A/c. Till then Rs.96,361/- is held under objection.

2. List of records verified during Audit

During the course of audit, the list of records and registers pertaining to the financial year 2018-19 verified by the Audit is furnished in APPENDIX-C of the report. List of records not produced to audit is placed at APPENDIX-C₁.

3. Scope of Audit

In pursuance of Government in Higher Education Department letter No.5109/HE dt.03.02.2021 & letter No.12018/HE dt.10.03.21 the Special Audit on the accounts of Principal Government (Auto) College, Angul for the period 2018-19 was conducted by the Internal Audit team of Higher Education Department with effect from 10.02.2021.

The scope of audit was confined to a detailed checking of all receipts and expenditure of Government and P.L account covering all scheme accounts, UGC accounts, Hostel accounts and Library accounts for the period from 01.04.2018 to 31.03.2019.

PART-IV

OBSERVATION AND RECOMMENDATION

4. Allotment and Expenditure position

During the financial year 2018-19, the Principal, Government (Auto) College, Angul has received an amount of Rs. 5,88,53,301/- under different heads. Out of which, a sum of Rs. 5,45,50,978/- was expended and rest amount of Rs. 43,02,323/- was surrendered. The details of allotment and expenditure position for the year 2018-19 is given below:-

Head	Item	Allotment received during 2018-19	Expenditure made from 01.04.2018 to 31.03.2019	Amount surrendered
136	Pay/GP	29513069/-	28671996/-	841073/-
156	DA	14206703/-	13363401/-	843302/-
403	HRA	1680000/-	280153/-	1399847/-
523	OA	17500/-	10153/-	7347/-
149	Water Charges	200000/-	200000/-	0
074	Electricity Charges	840000/-	840000/-	0
154	Telephone Charges	20000/-	20000/-	0
1004	Salary for consolidated	2785329/-	1887995/-	897334/-
78452	Remuneration to Guest Faculties	7235700/-	7235700/-	0
0506	Office Contingency	40000/-	40000/-	0
560	Festival Advance	345000/-	345000/-	0
6001	TE	15000/-	14934/-	66/-
18034	Purchase of Books	25000/-	0	25000/-
32004	Lab Equipments	10000/-	10000/-	0
20014	Lab Expenses	20000/-	16000/-	4000/-
32013	Lab equipment	1900000/-	1615646/-	284354/-
		5,88,53,301/-	5,45,50,978/-	43,02,323/-

Financial appraisal of estimated expenditure should be made at the time of periodical budget to HE Department, Odisha. Proposals/requirements should not be submitted in exorbitant sum for which amounts are not allowed to be surrendered/ lapsed as the case may be to the extent of Rs. 43,02,323/-. Hence the DDO is strictly instructed to avoid such type of lapses in future.

5. Non-adjustment of outstanding advance of Rs. 13,67,522/-

As per provision of SR-509 of OTC Vol-I read with Finance Department Memo No.47384 dt. 02.11.85 and HE Department Letter No. 24805 dt. 14.08.2009 advance allowed to Govt. Servant should be got adjusted within the month in which it is disbursed and the salary of

the concerned Govt. Servant is held back from being disbursed if any advance for departmental or allied purpose is outstanding against him by the end of that month. Second and subsequent advances should not be released before adjustment of previous advances. Further, DDOs are instructed to follow the instructions meticulously and any departure, the DDO concerned shall be personally held responsible. As per the Finance Department Letter No.22212 dt. 08.03.2002 and Letter No.114 dt. 05.01.2004 any amount remained unadjusted for more than one year should be treated as loss to the auditee organization and the state Government.

Scrutiny of Advance Register of the College and as per the information furnished to audit vide H.M Memo No.4(A)/20.02.21, 9(ii)/dt.08.03.2021, there was outstanding advance of Rs.13,67,522.00 as on dt. 09.02.2021 i.e on the date of physical verification of cash. Details furnished in **APPENDIX-D** of the report. It could be seen from the appendix that, advances are relating to the period from 01/2013 to 02/2021 out of which Rs. 8,29,022.00 is remained unadjusted ranging the period from one year to eight years. It was also noticed that second and subsequent advances were given before adjustment of the previous advance in contravention of codal provision.

All the above mentioned irregularities were brought to the notice of the Principal vide HM Memo No. 9(ii)/dt. 08.03.2021. In reply, it was stated that, steps have been taken for adjustment of the outstanding advances.

In view of the reply, all-out effort should be taken for prompt adjustment of the outstanding advances and compliance reported to Govt. with supporting documents failing which responsibility should be fixed against the Principal/DDO. Till then Rs. 13,67,522/- is held under objection.

6. **Irregular parking of Government money outside the Govt. A/c**

As per the provision of TR-6 of OTC Vol-I all money received by the Govt. servant on account of the revenues of the state should be deposited in full into Govt. account within three working days of the office situated at the same place where the treasury/bank exists. In exceptional cases, the time limit can be extended up to seven days. But, scrutiny of records revealed that, in blatant violation of the above codal provision an amount of Rs.30,000/- collected on 03.07.2018 vide MR No. 0450997 and Rs.25,000/- collected on 16.08.2018 vide Ch. No.000097/16 towards rent of the building of canteen, was kept in PL account instead of depositing the same in treasury under proper head of account. The copy of the cash book in support of receipt of Rs.55,000/- is enclosed vide **APPENDIX-E**.

On this being pointed out vide HMM No.18(iii)/28.04.2021, it was stated by Principal that, Rs.55000/- will be deposited in Govt. Head and compliance will be furnished to Government. In view of the reply, the Principal is strictly instructed to deposit Rs. 55000/- in treasury under proper head of account and compliance furnished to Govt. with supported documents. Till then Rs. 55,000/- is held under objection.

7. **Monetary transaction not routed through cash book**

As per Rule 37(ii) of OTC Vol-I, all monetary transactions should be entered in the cash books as soon as they occur and attested by the head of the office in token of check. Audit scrutiny of records and replies furnished to HMM No. 13/27.03.2021 revealed that in violation to the above codal provision, monetary transaction of Rs.1,00,000.00 received towards security deposit of college canteen vide Cheque No.250672 dt. 30.08.2017 was deposited in to SBI A/c

No.11083089323 without routing through the cash book. The copy of bank deposit slip and statement of SBI A/c is enclosed vide **APPENDIX-F**.

In reply to HMM No. 13(iv(a))/27.03.2021, it was stated by the Principal that, inadvertently it was not reflected in any cash book. But it will be done soon. The reply of the Principal is not satisfactory. Hence Rs. 1,00,000/- is held under objection till receipt of suitable compliance.

8. Non-recovery of in-admissible remuneration paid to Guest Faculties

On verification of remuneration bill of guest faculties with reference to the Progress Register, Acquittance Roll, Departmental time Table & College Time Table, it was found that, in-admissible remuneration of Rs. 7900/- has been paid to 03 nos of guest faculties during the year 2018-19. The details furnished below:-

SL No	Name of the Guest Faculty	Deptt.	Bill for the period	Amt. Paid (Rs.)	Actual Amt. due (Rs.)	Excess Amt. paid(Rs.)	Remarks
1	Diptiprava Das	Sociology	August-2018	16000/-	12800/-	3200/-	Passed for payment on the bill for taking 32 nos of classes @ 400/- was Rs.12800/-
2	Sangita Sahu	Philosophy	Dec-2018	14000/-	12000/-	2000/-	04 nos of classes found not regular due to same time, same day and shown to have been taken in the month of February 2018.
3	Sarada Mishra	Education	Nov-2017	9300/-	8400/-	900/-	Paid for taking classes on the same day same time twice. (13.11.17, 20.11.17, 27.11.17)
			Jan-2018	9300/-	8100/-	1200/-	Paid for taking classes on the same day same time twice. (12.01.18, 15.01.18, 24.01.18, 29.01.18)
			Feb-2018	9300/-	8700/-	600/-	Paid for taking classes on the same day same time twice. (5.2.18, 15.2.18)
					Total	7900/-	

On this being pointed out vide HMM No.14(i)/dt. 17.04.2021, it was stated by Principal that, steps have been taken to recover Rs.7900/- from the guest faculties mentioned above.

In view of the reply, immediate steps need to be taken to recover Rs.7900/- from the Guest Faculties concerned failing which the same may be recovered from the HOD & the Principal concerned and deposit the amount in the treasury under proper head of account.

9. Irregular payment of Rs. 39,163/- made towards Telephone bill of College.

During scrutiny of the PL vouchers for the period 2018-19, it has come to the notice of audit that, telephone bills of the college amounting to Rs. 39163/- (details shown vide **Appendix-G**) were paid out of P.L Fund instead from regular Govt. allotment under such head. P.L fund is totally students fund and no amount is collected from them for payment of telephone bill of the college. That to, as per Rule-11 of OGFR Volume-1 read with Finance Department Letter No.9482 dt. 06.08.2000 incurring expenditure out of available cash without specific allotment is strictly prohibited. But in violation to the above codal provision and Govt. instruction telephone bill amounting to Rs. 39163.00 was paid diverting the same out of P.L fund of the college.

On this pointing out by audit vide H.M Memo No. 18(II)dt. 28.04.2021, it was stated that, after receipt of the allotment from Govt. under Telephone head the amount would be adjusted by depositing the same in P.L head.

In view of the reply, immediate steps needs to be taken to obtain required allotment from the Government for adjustment of such payments and compliance furnished at an earliest date. Till then Rs. 39,163/- is held under objection. Further the Principal is strictly cautioned for non-occurrence of such type of irregularity in future.

10. Non realization of electricity dues from the private organization/party towards consumption of electricity.

Settled

(a) A MOU was executed between Govt. Auto College, Angul represented by the Principal as party at the 1st part and Centre for Management and Computer Education (CMCE) represented by the Managing Trustee Dr. Deepak Kumar Sahoo as party at the 2nd part to run 05 years integrated MBA course and 2nd years master in personal management and industrial relation (MPM&IR) course from the academic session 2011-12. As per clause-4 of the MoU (Copy of MoU placed at Appendix-H), 2nd party is to pay the actual electricity consumed by him.

In this connection detail of electricity charges paid by the 2nd party against the actual energy consumed was asked by the audit through H.M.M No. 13(v) dt. 27.03.2021. In reply it was stated that steps will be taken to install separate meter and electricity connection for IMBA. The Principal offered no reply to payment of electricity dues by the trustee for their electricity consumption.

The reply of the Principal is not acceptable because the term and conditions of the MOU is not adhered to. The charges of electricity consumed by the private organization (trustee) for the students of self-financing courses were met from the Government fund, although 75% of the course fees collected from the students are paid to the trustee. Hence necessary steps need to be taken to realize the electricity charges consumed by the trustee since last ten years failing which the same may be recovered from the persons at fault and compliance furnished to Govt. immediately.

(b) A canteen has been running in the college premises since September, 2017. In this connection, an agreement was executed by the Principal with Sri Nilamani Rout, the licensee on dt. 30.08.2017. As per clause-4 of the agreement (copy of the agreement placed at Appendix-I) the charges of electric power consumption for lighting, running of coffee machine, hot case, heater and other such electrical equipments has to be paid by the licensee. But as per the information furnished to audit in response to H.M.M No. 13(iv)(c) dt. 27.03.2021, college is paying electricity charges of canteen.

In view of the reply furnished by the Principal to HMM. No13.iv-(c) & (v) necessary steps need to be taken to realize the pending electricity dues from the licensee and compliance furnished to Govt. immediately failing which the same may be recovered from the Principal concerned.

11. Non-recovery of Rent fee amounting to Rs.1,65,000/- from canteen owner

Settled

As per clause-29 of the agreement for running the college canteen between the Principal with Sri Nilamani Rout, the Canteen owner which was executed on 30.08.201, a rent fee of Rs.5000/- per month shall be charged on the licensee for occupation of the canteen (Copy of agreement is enclosed at Appendix-I).

On scrutiny of the canteen file and reply of Principal to Audit H.M. Memo No.02/dt.10.02.2021 it was found that only a sum of Rs.55000/- has been collected from Canteen owner/licensee towards rent of canteen. But it was found that canteen rent fee amounting to Rs.1,65,000/- has not been realized by the Principal from Sri Nilamani Nayak, the canteen owner as per the details given below:-

Rent due from 01.09.2017 to 30.04.2021	(44 Months x Rs.5000/-)	Rs.2,20,000/-
Amount received		Rs. 55,000/-
Balance to be realised		Rs.1,65,000/-

Thus, Sri Nilamani Nayak is running the canteen in college premises without payment of rent. Hence, the Principal should take immediate steps to realise balance rent due of Rs.1,65,000/- up to 04/2021 from Sri Nilamani Rout, Canteen owner and deposit the same under proper head of account under intimation to Govt.

12. Irregular Payment to Guest Faculties

During verification of remuneration bill of Guest Faculties paid during the period 2018-19 with related Departmental time table, Progress Register and C.L Register of the regular teaching staffs of the college, it has come to the notice of audit that, some guest faculties found taking classes beyond the time table allotted to them and were paid full for it. On further scrutiny of the bills, it was revealed that most of those periods were actually classes allotted to regular teaching faculties and some other guest faculties of those Departments. Details of such instances were enclosed vide **APPENDIX-J** of this report. It was also checked from the C.L Register of staffs of the College that, those teaching staffs were not on leave on the day when their classes were taken by the Guest faculties. Also as per clause-2 of the Remuneration bill of Guest Faculties, the concerned Guest faculties had certified that, the classes were taken according to the time table of the college.

The reason for such irregular payment was asked vide HMM No.16/27.04.2021. In reply the Principal only furnished the compliance of Dr. Chittaranjan Sahoo, HOD, Botany in which it was stated by Dr. Sahoo that such classes taken by the guest faculties of Botany during the period as mentioned were the adjustment classes of regular faculties due to assignment of extracurricular activities for the period such as Account Bursar, Admission I/c and N.C.C etc. But, no such compliance were furnished by Dr. Abhimanyu Das of Botany, Nilachal Patel of Chemistry, Manoranjan Mishra and Saswati Subhadarshini of English Department.

Hence, the Principal is requested to furnish suitable compliance, ^{objection} from HOD, Chemistry and English with supporting documents for the above lapses towards payment of Guest faculty bills. Till then, an amount of Rs. 30,500/- spent in this regard is held under objection.

13. Non Production of Bills/Vouchers

It is the primary obligation of the Principal to produce all records to audit. In this connection Govt. in H.E Department Memo No. 5109/HE dt. 03.02.2021 instructed all the Principals of the Govt. Colleges to furnish all the relevant records and registers before audit as when required. But in spite of repeated persuasion, personal contact, vouchers amounting to Rs. 3,91,652/- as detailed in **APPENDIX-K** of the report were not produced to audit for verification. In this regard Half Margin Memo No.18 (I)/ dt.28.04.2021 and 19(I)/dt. 28.04.2021 were issued to which the Principal replied that, letter will be issued to Cashier and Accountant of the said period to trace the vouchers and to be furnished to audit. The reply of the Principal is not satisfactory.

Hence the total amount of Rs. 3,91,652/- is held under objection till production of bills/vouchers.

14. Non production of Library Records

The Principal Govt. (Auto) College, Angul was asked Vide H.M.M No.2 (VIII)/dt.10.02.2021 to furnish the list of library books outstanding against staffs, students and others, if any, as on 10.02.2021 as per a given proforma. But the Principal in his reply stated that, Sri Ashok Kumar Dash, Assistant Librarian received the Memo on 12.02.2021 but did not respond to HMM No.02/dt. 10.02.2021. Again office of the Principal Govt. (Auto) College, Angul issued instructions to him to comply the audit Memo vide Letter No.421/dt. 09.02.2021, but he refused to accept the letter. The copy of the letter along with copy of the peon book shows non receipt of the letter by Sri Ashok Kumar Dash, Asst. Librarian furnished by the Principal is placed at **Appendix-L & M** of the report. In view of the reply mentioned above, Principal may take action as deemed proper against the Asst. Librarian Sri Ashok Kumar Dash for non-compliance to Half Margin Memo and non-submission of library information.

Hence, the incumbent Principal should take effective steps to collect information regarding library books outstanding against students, staffs of the college and furnish the same to Govt.

15. Spot Recovery of Rs. 46,796/-

During the course of audit of the accounts of Govt. (Auto) College, Angul for the year 2018-19 irregularities like excess payment made to the guest faculties, short deposit of CAF fees, less amount taken to DCR as well as cash book & short deposit of fees for hostel were brought to the notice of the Principal through audit half margin memo and as a result an amount of Rs.46,796/- was recovered on the spot and deposited into Govt. Treasury and College Account, the details of which is furnished below:-

Sl.No	Reference of HM Memo No and date	Objection in brief	Amount recovered on the spot	Details of recovery	
				MR No./ Cheque No with date	Challan No/Bank Scroll No & date
1	03/19.02.2021	Less amount taken to DCR as well as cash book	Rs.50.00	439453/26.02.2021	67/01.03.2021
2	07/26.02.2021	-do-	Rs.300.00 Rs.100.00	439451/26.02.2021 439452/26.02.2021	Deposited in SBI SB A/c No.7556
3	09/08.03.2021	Short deposit of CAF fees	Rs.3500.00 Rs.200.00	439454/04.08.2021 439455/24.08.2021	Deposited in Canara Bank SB A/c No.08448
4	11(iii)(ii)&(iv)/18.03.2021	Excess payment made to farm/supplier(boys hostel-2)	Rs.970.00 (200+770)	22.04.2021	Deposited in Canara Bank A/c No.11472
5	14/17.04.2021	Excess remuneration paid to the Guest Faculties	Rs.1000.00 Rs.8500.00	07/24.08.2021 88/23.08.2021	
		Short deposit of hostel dues (Boys Hostel-2)	Rs.2000.00	MR No.1791/ 01.10.2021	Deposited online in Canara SB Bank A/c No.11472 on 01.10.2021.
		Short deposit of hostel dues (Boys Hostel-1)	Rs.6250.00	1585/16.04.2021	Deposited in SBI SB A/c No.0825.
6	15/26.04.2021	Excess payment made towards Salary	Rs.18876.00		43/06.08.2021
7	16/27.04.2021	Excess remuneration paid to Guest Faculties	Rs.3000.00		Deposited online in Savings Bank A/c No. 1874 on 01.10.2021.
8	17/28.04.2021	Short deposit of Hostel dues(Ladies Hostel No.2)	Rs.2050.00		Deposited in UCO SB A/c No. 38436/30.04.2021
		Total	Rs.46,796.00		

PART-V

RESULT OF AUDIT

As a result of Audit a sum of Rs. Rs.46796/- was recovered on the spot, Rs.1,72,900/- suggested for recovery and Rs.1,19,84,707.22 is held under objection.

Sl. No.	Para. No.	Amt. held under objection	Amount suggested for recovery	Amt. recovered on spot
1	2	3	4	5
1.	1(a)(i)	Rs. 93,77,168.95	-	-
2.	1(a)(ii)	Rs. 5,27,340.27	-	-
3.	1(a)(iii)	Rs. 96,361.00	-	-
4.	5	Rs. 13,67,522.00	-	-
5.	6	Rs. 55,000.00	-	-
6.	7	Rs. 1,00,000.00	-	-
7.	8	-	Rs. 7,900.00	-
8.	9	Rs. 39,163.00	-	-
9.	11	-	Rs. 1,65,000.00	-
9.	12	Rs. 30,500.00	-	-
10.	13	Rs. 3,91,652.00	-	-
11.	15	-	-	-
Total		Rs. 1,19,84,707.22	Rs. 1,72,900.00	Rs. 46,796.00

CONCLUSION

The maintenance of cashbook, DCR, stock register needs improvement. Effective steps needs to be taken to write off the unserviceable articles kept in different depts. of the college. Un-necessary purchases in stationary articles should be avoided and also no second and subsequent advance shall be given to a person without recovery/ adjustment of previous advance. The Principal to ensure timely submission of certificate by the staffs of the college for grant of House Rent Allowance and necessary sanction to that effect must be made by the Principal before drawal and disbursement of House Rent Allowance, Service Books of all regular staffs needs to be updated in regular manner, immediate steps should be taken to keep one consolidated cash book of the college. Effective steps may be taken to eradicate the mistakes pointed out in audit reports and act accordingly to the existing rules and regulations for better transparency in financial management.

Bhubaneswar:
Date :

Sd/-
Sri. Bibhu Kalyan Mohanty
Asst. Audit Officer

Sd/-
Sri. Laxmikanta Ray
Auditor

Sd/-
Sri Jitendra Kumar Khuntia
Auditor

29
17-3-18

17/3/18

Dr. C.R. Sahu, Bhubar
17-3-18
S.S. Mishra
B.P. Panigrahi
for necessary
compliance
Chakrabarti
17-3-18

By Speed Post

**OFFICE OF THE ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT)
ODISHA, BHUBANESWAR**

No. A.G (G&SSA)/SS-III (A)/IR. No-20/2014-15/474

Dated: 6.3.2018

To,
The Principal,
Government Auto College,
Angul

Sub: Pending of first compliance to the Inspection Report. No-20/2014-15

Sir/Madam,

I am directed to state that the Audit of Accounts of your office up to the year 2014-15 was conducted during the annual audit plan 2015-16 and accordingly the Inspection Report was (IR No.20/2014-15) was issued to your office for submission of first compliance. But, it is unfortunate to state that compliance to the IR has not been received by this office till today.

Hence, it is requested to take up the matter on urgent basis and submit the first compliance with supported key documents within 14 days for speedy settlement of paras.

An early action in this regard is solicited.

Yours faithfully,


Sr. Audit Officer/SS-III

**OFFICE OF THE ACCOUNTANT GENERAL (G&SSA),
ODISHA, BHUBANESWAR**

Inspection Report No.SS-III-(A)/20/2014-15

Name of the institution audited	Government Autonomous College, Angul
Name of the accounts audited	Accounts of Principal, Government Autonomous College, Angul
Period of accounts audited	2007-12
Duration of audit	17.12.2012 to 22.12.2012 & 10.01.2014 to 11.01.2014
Officer in charge of accounts	(i) Dr. N.P. Rath, Principal I/c from 01-04-07 to 31-07-07 (ii) Dr. B.K. Nanda, Principal I/c from 1-08-07 to 31-03-08 (iii) Dr. B.S. Mishra, Principal I/c 1-04-08 to 17.12.08 (iv) Dr. B.N. Das, Principal I/c from 18.12.08 to 31.7.09 (v) Sri B. Kar, Principal I/c from 1.8.09 to 31.11.09 (vi) Sri J.K. Nanda, Principal I/c from 1.12.09 to 30.9.10 (vii) Sri S.K. Mohanty, Principal I/c from 1.5.10 to 30.6.11 (viii) Sri Somesh Dutta Dash, Principal I/c from 1.7.11 to continuing.
Name of the officer who conducted the audit	Sri Narottam Das, Asst Audit Officer Sri Ramesh Ch. Panda, Asst Audit Officer
Name of the officer who supervised the audit	Shri M. Kerketta, Sr. Audit Officer
Scope of audit	Functioning of Higher Education Department on pre fixed objectives and themes to evaluate the academic performance and availability of human/physical infrastructure and compliance to laws, rules and regulations etc. under Section 13 of the C& AG's DPC Act 1971.

Part-II-A

NIL

Part-II-B

2 .Academic activities

2.1 Poor performance at AHSE in +2 Arts stream

The pass percentage in +2 Arts stream was below the State average consecutively for the AHSE from 2008 to 2011.

Year of AHSE	Results analysis			State Average
	Appeared	passed	pass%	
2008	298	167	56.04	58.98
2009	279	140	50.17	69.47
2010	285	166	58.24	70.69
2011	270	178	65.92	68.32
2012	269[H1]	188	68.11	56.67

Thus, teaching standard was not maintained at par with the State average. However, it could not be ascertained from records produced that steps were taken to improve the performance of students.

On this being pointed out in audit it was replied that extra classes were being taken to improve the performance. However, no recorded evidence was shown to audit in support of the reply.

2.2 Non-renewal of Autonomy status

The college was conferred autonomy status[H2] for the period from 2006-07 to 2011-12. No steps were taken for renewal of status despite opening and continuation of self financing course.

To this it was replied that the process was under progress.

2.3 Under -utilization of services of UGC scale teachers due to their posting in Govt. Junior College, Angul

As per UGC guidelines and resolution of State Govt, the UGC Scale Teachers should be posted in Degree Colleges only. Further, (mention was made in para no 6 of IR No-906/2008-09) that UGC scale teachers were engaged against the posts of state scale teachers (which led to avoidable excess expenditure of Rs 51. 43 lakh) and it was suggested in audit to take effective steps for their withdrawal from Junior College and posting to Degree wing. However, the practice of engagement of UGC Scale teachers in Jr. College continued. It was revealed from acquittance roll and sanctioned strength of teaching staff that the following UGC Scale Teachers of the college were imparting teaching to the +2 students in contravention of the UGC guideline/ resolution of the state Govt.

Name of the UGC teacher	Date of posting to the Jr. College	Authority	remarks
1.Chinmaya Kumar Pradhan, Reader (Pol. Sc)	21.10.99	Vide Lr. No. 51888/HE	Continuing till date of audit
2.Gangadhar Kar, Reader (Sanskrit)	21.9.08	Vide Lr. No. 30648/HE	-do-

The UGC teachers were paid Rs 53,62,934[H3].00 (1+2) towards pay and allowances during the period from 4/08 to 3/12. Due to posting of UGC scale teachers in Jr colleges their services were underutilised.

On this being pointed out in audit it was replied that as the decision was taken by the Govt. the College had nothing to do.

2.4 Spending not less than five hours in a day in the college

As per UGC Guidelines/Resolution of the State Government the UGC scale teachers/state scale teachers in govt. colleges should spend not less than five hours in a day in the college. But it was revealed that no documentary evidence (such as attendance register or any other document) was maintained to show and ensure that the UGC scale/state scale teachers spend not less than five hours in a day in the college. Further participation in curricular and co-curricular activities was also not mentioned in the lesson diaries.

In reply the principal stated that the members of teaching staff were requested to stay in the college at least five hours daily vide letter no.1263dated 4.7.12 and all members had furnished undertaking in this regard. Thus it was evident from the reply that spending not less than five hours in a day in the college was not ensured during 2007-12.

2.5 Self financing course on computer science- keeping surplus amount outside govt a/c and laxity in monitoring the academic activities

As per permission accorded by Govt. in HE department vide I. HE-N-11/2001-28413/HE dated 4.6.2003 Self Finance Course (SFC) on Computer Science Hons. (+3 science) was introduced in Govt (A) College, Angul from session 2004-05 with intake capacity of 20 students (increased to 32 and 40 seats from the session 2005-06 and 2008-09 respectively). The department allotted (Lr no31941 dtd27-06-2003) Rs 9.00 lakh for setting up of computer lab, purchase of computers and other accessories.

As per the G.O.No I. HE-N-38/97-8308/HE dated 6.2.99 the teachers of the concerned college in Physics and Mathematics discipline will teach computer science. The teachers selected to teach the above subject will undergo training at OCAC in phased manner. The subject in which college teachers cannot teach may be taught by the Guest lecturers. The remuneration of the Guest faculties may be met out of course fee collected from the students.

On scrutiny it was revealed that the teachers in physics and mathematics have *neither undergone training nor taught the computer science since introduction of the SFC*. Instead, guest faculties were engaged [H4] to teach the subject which could have been taught by the teachers in Maths/Physics discipline. This was in violation of aforesaid Govt. Order. Had the teachers in maths and physics imparted teaching on Comp. Science the number of guest lecturers could have been reduced.

Further, an amount of Rs 63.80 lakh was collected from the students towards course fee during the period from 2004-5 to 2011-12. After incurring expenditure of Rs. 12.56 lakh towards remuneration of guest faculties and contingencies there was surplus amount of Rs 56.18 lakh as on 31.3.2012 (including interest receipts and receipts towards computer hiring charges).

- (i) Though the amount was generated utilising the infrastructure created out of govt. allotment the same was kept outside govt. account un-authorizedly.

- (ii) There was no periodical review of the performance of the guest faculties by the Principal through students' feedback to ensure that the guest teachers were imparting quality education.

On this being pointed out in audit it was stated that there was no clear instruction [H5] from the department to deposit the surplus amount to govt. a/c. and the Head of department of Computer science made periodical interaction with the students to see the performance of the guest faculty.

2.6 Irregularities in SFC (MAP&IR,IMBA) under PPP mode

Government in Higher Education Department accorded permission (vide letter No. 1-HE-UA-17/09.6602/HE Dated 22.2.10) for opening of 2 year MBA and 3 year MCA from the session 2010-2011. Further the Government permitted (vide Lr. No.-HE-UA-17/09:34889/HE Dated 26.9.11) to open 2 year MAPM & IR (for fresher and working personnel) and 5 year Integrated MBA with intake capacity of 120 and 60 respectively. As per the aforesaid Govt. Order, for MAPM&R revenue sharing between the College and the Collaborator should be at the ratio of 35:65 which was modified to 30:70 vide Lr. NoHE-FE—1(A)OPL-0042-2012/9098 dated.30.3.12 ; in respect of 5-yr IMBA it should be 25:75.

It was revealed that 2- year MBA and 3- Year MCA courses were not launched. However, 5-yr Integrated MBA and MAPM & IR(F&WP) was launched from the session 2011-12 in PPP mode in collaboration with M/s Centre for Management and Computer Education, Bhubaneswar (the service provider).

On scrutiny records following irregularities were observed in audit:

- (i) There was no open advertisement for selection of the partner. The Principal in his proposal letter itself suggested the name of the partner and requested the Comm.-Cum-Secretary to accord permission to open SFC in collaboration with it. While suggesting the name of the partner, its competence, experience, financial ability and availability of resource person to undertake the course was not taken into account. Due selection of the partner without open advertisement transparency in selection as well as teaching quality of was not ensured at the very beginning.
- (ii) As per the approval letter of Govt. the resource persons should be selected through a committee consisting of the Principal, the representatives of the Service Provider and such other experts to be selected by college authority and the Service Provider. But it was observed in audit that no such selection was made and the resource persons were engaged by the Service Provider.
- (iii) The Principal was required to ensure proper selection of student, proper conduct of classes and quality teaching. But it was observed that no merit list was prepared on the basis of marks. Thus transparency in admission was not ensured. The standard of the academic activities conducted by the collaborator under SFC during the session 2011-12 was not reviewed by the Principal/Board of studies/Staff council.
- (iv) The College share of revenue for the year 2011-12 which worked out to Rs12,25,000/- was retained outside Govt. account though the revenue was generated utilizing land, building and incidental furniture and fixture of Government.

(v) The MoU signed between the College and the Collaborator was valid for five years from the date of signing. But the terms and conditions of the MoU did not provide for ensuring that the collaborator would continue till the end of the course.

(vi) The ratio of revenue sharing between the college and the Collaborator was originally stipulated at 35:65 in respect of MAP&IR course was revised [H6] to 30:70 without any justification thereby giving undue financial favour to the service provider.

(vii) Approval of AICTE was not obtained before opening the courses.

On this being pointed out in audit it was stated that Govt [H7] had approved the collaborator of the SFC and the ratio of revenue sharing.

2.7 NAAC accreditation

NAAC[H8], after assessing the college from various aspects, accredited the college "B" level certificate for the period from 2005 for a period of five years which expired in 2010. No further accreditation has been given to the college since then.

To this it was replied that the process was under progress.

2.8 Non-monitoring of performance of the teachers and quality of teaching activities

As per Govt. of Orissa, Higher Education Dept. Resolution No. HE/UM.15/99 dated 8.6.99, (i) all teachers in colleges shall submit reports on their activities to the concerned principal every month. (ii) Every teacher shall submit his annual performance report in the prescribed form to the principal/Head of the department as the case may be by 31st March each year and (iii) The principal shall inspect teaching activities in the classes every day regularly and keep a watch on the attendance of the teacher. He shall furnish report to the higher authorities in every six months regularly after examining the monthly activity report as submitted by the teachers. The principal should hold weekly meetings to review the progress of curricular/academic matters of all the departments according to the plan/ progress register which are to be maintained by the teachers on a daily basis and keep those documents updated and ready for perusal of authorities as and when required.

But it was revealed that report on teaching activities required to be sent in every six months was not submitted to higher authorities during the period from 2007-12. Further, test check of lesson plan/ progress registers revealed that in 10 of 10 cases test checked (Annexure) review of the plan/progress registers maintained by the teachers was not done by the principal. The progress registers were also not maintained by the teachers properly (only 10 lesson plan/ progress registers pertaining to the period 2007-12 were produced despite requisition for production of all the regr.)

Thus, the performance of the teachers and quality of teaching activities was not monitored regularly.

On this being pointed out in audit it was replied that weekly meeting were held to review the academic activities. However, no recorded evidence was furnished to audit in support of the reply.

2.9 Scholarship money of Rs. 2,52,422/- neither disbursed to Students nor returned to Govt.

The Govt. College (Autonomous) Angul paid Scholarships to different categories of students. On scrutiny of records it was revealed that an amount of Rs.2,52,422/- is lying undisbursed since long period ranging from 2-8 years. Effective steps was not taken either to disburse the said amount to students or to return to Govt.

Sl.no	Name of Scholarship	B.D No and Date	Session	Amount undisbursed	Reason for non disbursement
1	Sr.Merit	043544/03.04.02	2000-02	2100	Scholars have not turned up

2	Sr.Merit-cum-means	470702/13.04.04		1700	Sanction order not received
3	PMS (SC)	022029/31.03.07	2006-07	23490	Scholars have not turned up
4	PMS (ST)	021963/29.03.07	2006-07	10345	--do--
5	National	336717/09.02.07	2004-05	6000	--do--
6	Sr.Merit-cum-prov(Ren)	346897/30.04.07		2600	Sanction order not received
7	Sr.Merit(Ren)	345213/20.04.07	2006-07	1800	Scholars have not turned up
8	Jr.Merit(Ren)	345213/20.04.07	2006-07	1920	--do--
9	Sr.Merit(Fresh)	345213/20.04.07	2006-07	2400	--do--
10	PMS(ST)	022421/01/06/07	2005-06	21985	--do--
11	PMS	662673/14.03.08	2004-05	6440	--do--
12	PMS	662674/14.03.08	2004-05	1677	--do--
13	PMS	662173/26.12.07	2007-08	5565	--do--
14	PMS	662175/26.12.07	2007-08	1260	--do--
15	Teachers Son	116892/02.04.08		1400	Sanction order not received
16	Sr.Merit and PG Merit	117671/18.04.08		10320	
17	Jr. Merit	117674/08.04.08	2006-07	17280	--do--
18	PMS (SC-Fresh/Ren)	178149/27.02.09	2008-09	39760	--do--
19	PMS(ST-Fresh/Ren)	178153/27.02.09	2008-09	10965	--do--
20	PMS(F&R) 2009-10	905292/04.03.10	2009-10	81415	--do--
21	BEEDI	003505/26.08.10		2000	Sanction order not received
	Total			2,52,422	

In reply it was stated that undisbursed amount would be returned to Govt.

However, effective steps may be taken to disburse the said amount and in case of non-disbursement the same may be returned to Govt. under intimation to audit.

2.10 Non availability of required numbers of Broadband connections in Govt. Auto College, Angul.

As per Govt. of Odisha, Department of Higher Education Department Lr. VIII-HE-MA-36/2008/193(380) dated 3.01.11, one college is eligible for upto 20 Broadband connections of 512 mb under National Mission on Education through Information & Communication Technology (NME-ICT) and covered under SAMS/e-Admission. But it was decided that, minimum four Broadband connections should be taken by each college.

But Audit noticed that only 2 broadband connection were taken by the colleges, which resulted in less(2 nos.) connection as against minimum requirement of four broadband connections.

2.11 Engagement of guest [H9]faculty without ascertaining work load in the concerned subject

As per HE Dept. letter no.IHE/A-57/2010-27032 dated 6.9.10 and Notification No. II-HE-A-8/2011/15882 dated 19.4.2011 the Government decided to engage retired lectures/readers of proven merit in various colleges on contract up to the age of 60 years for a period of one year in order to fill up the vacancies in various disciplines with consolidated remuneration. The engagement of the retired teachers should be made on the basis of workload taking into

account the students' enrolment and filling up vacancies should not exceed the sanctioned strength of the post.

Scrutiny of records revealed that the following Guest Faculties were engaged during the period from 2007-08 to 2011-12.

Year	Stream	Subject	No. of Guest faculties engaged
2007-08	+2	History, Zoology, Chem	3 (one faculty for each subject.)
2008-09	+2	History, Zoology, Chem	3
	+3	Eco, Pol.sc.2 Zoology,chem.,phy,Hist	7
2009-10	+2	Zoology, Logic, Odia,Chem, History Pol.Sc.2,Eco,Hist, Phy, Chem, Zoology	5
	+3		7
2010-11	+2	Chem,Logic.Odia,Zoology	4
	+3	Pol.sc.2,chem.,Hist,Eco.Zoology,Phy, Botany,Comp.App	9
2011-12	+2	Odia, Chem, Logic, History	4
	+3	Hist, Botany,Odia,Pol.Sc. , Geo, Zoology, Phy,Sans, English, Comm.	10

It was observed that the guest faculties were engaged without ascertaining work load in the concerned subject taking into account student's enrolment.

To this no specific reply was furnished to audit.

3. Availability of Human Resources

3.1 Avoidable expenditure on appointment of Compounding Assistant in Govt.

College (Auto), Angul

As per the yard stick for non teaching posts for Science Laboratories of Govt. Colleges of the State fixed vide G.O.E&YS Department No. IVEA/70-83-37172/EYS dated 8.8.83, no Compounding Assistant shall be appointed and the work shall be managed by Laboratory Assistant with the assistance of the Laboratory Bearer in the Chemistry Department. Scrutiny of Sanctioned strength and acquittance roll revealed that one compounding assistant was appointed (one Sri S. Mazumdar, who joined on 01.06.1995) in violation of aforesaid Govt. Order. The Compounding Assistant was paid Rs 7,61,996.00 towards pay and allowances for the period from 4/08 to 3/12.

Thus, the Compounding Assistant was appointed though the work could have been done by the Laboratory Bearer in the Chemistry Department and the expenditure incurred towards pay and allowance could have been avoided. Further the fact was not brought to the notice of Government for his deployment elsewhere or assignment of suitable work to utilize his services.

On this being pointed out in audit it was replied that the Compounding Assistant was continuing in the college as the post had not been abolished[H10] by govt. The reply is not acceptable as the compounding assistant was appointed in violation of yardstick for non-teaching posts.

3.2 Huge vacancies both in teaching and non-teaching staff affecting education in the Govt. college, Angul

Inadequate teaching staff affects the quality of education in the college. Similarly inadequate non-teaching staff affects the day to day work of the college.

On test check of sanctioned strength & pay acquittance rolls and from information made available to audit it was seen that out of 77 sanctioned posts of teaching staff (Lectures/Sr. Lectures / Readers) only 41 persons were in position as on 31.3.12 resulting in vacancy of 36 [H11]posts which was 53% of the total sanctioned strength. Similarly out of 66 sanctioned posts of non-teaching staff only 41 nos of staff were in position (as on 31-3-12) resulting in vacancy of 25 posts. It was also noticed that out of 11 sanctioned posts of Demonstrators only 5 nos. of Demonstrators were in position resulting 6 vacancies in the cadre which was 45% of the total strength. Further, out of 12 Lab Attendants sanctioned posts only 7 were in position leaving 5 posts vacancies.

Due to large vacancies both in the cadre of teaching and non- teaching staff imparting of education was severely affected. On this being pointed out in audit it was stated that Govt had been moved to fill up the vacancies.

4. Availability of infrastructure in the college

4.1 On joint physical inspection it was found that

(i) The Junior College & the Degree College were functioning in one campus. The +2 and +3 classes were being held on rotation basis. ✓

(ii) There was no room of size 135 sqm for +2 wing. *yes*

(iii) There was no separate teacher common room for +2, +3 and PG staff. ✓

(iv) There was no boys common room and girl's common room for +2 & +3 wing. *yes*

(v) The size of Library reading room (37.16 Sqm) was not adequate keeping in view the students strength. ✓

(vi) The classes of post graduation in Odia (24 students) were being held in the staff common room of PG Odia Dept. ✓ ✓

(vii) Sanitary condition of the college toilets was not adequate and cleaned toilets for Boys, Girls were not available. ✓

(viii) Lab equipments of science practical for class in +2 stream was not adequate.

available

(ix) Hostel facilities[H12]

available



4.2 Deprivation of benefits to the targeted group due to non utilization of funds and non-submission of utilization certificate i.r.o. UGC grant under 11th Plan

(SDM-4.3.12):

UGC sanctioned an amount of Rs 12.00 lakh towards remedial coaching, NET coaching, entry in service and career counselling for utilisation within the financial [H13]year was not utilized by the stipulated date. As a result, the targeted group were deprived off the benefits envisaged under the scheme.

Further, Rs.13.30 lakh [H14]sanctioned towards Autonomy grant and merged scheme was also lying un-utilized and consequently submission of UCs to that extent was pending as of date of audit. To this no specific reply was furnished to audit.

4.3 Irregularities in utilization of 12th Finance Commission Fund

Scrutiny of sanction order, cash books, vouchers and TFC stock registers relating to 12th Finance Commission Grant revealed that an amount of Rs. 65 lakh was sanctioned in favour of Government College (Degree) vide Lr. No1 HE/UA-21/09-1663 dated 18.01.2010 towards purchase furniture, books, Laboratory Equipment etc. Against the amount sanctioned, Rs16.00 lakh was spent towards purchase of furniture and fixture for Junior and Degree wing.

Following irregularities were noticed in audit-

(i) The purchases were made without ascertaining the actual requirement from the departments and annual physical verification of store and stock (as required under Rule 111 of OGFR). As the degree and junior colleges were functioning in the same campus and class rooms [H15], libraries were being used for holding classes of the both colleges on rotation basis, the purchase of furniture for the same rooms out of funds of both the wings was not logical in absence of actual requirement.

(ii) 5 Computers purchased from M/s Techno mart for Rs.1,83,500 vide Vr. 176/16.1.10 and 196/9.2.10 was not entered in TFC stock register produced to audit.

(iii) Out of the five computers 2 computers were lying [H16] in the stock without being issued to the concerned section/deptt for it was purchased

(iv) Furniture (Long table, Dias Table, White Board, Black Board, Wooden Desk Bench etc.) repaired and coloured at an expenditure Rs. 99,013.00 in M/s Raj Enter, prizes vide Vr. Nos 156/2.2.01, 127/2.2.10, 128/2.2.10, 129/2.2.10, 177/2.2.10, 155/2.2.10 were shown as new purchases [H17] which is not permissible under the TFC fund utilization.

Thus, TFC fund was utilized without adhering to due propriety.

To this no specific reply was furnished to audit.

5. Compliance to laws, rules and regulations (SDM)

5.1 Receipt and Utilization of Funds

Position of Receipt and Utilization of Funds during the period from 2007-08 to 2011-12 was as under :

(In rupees)

Year	OB	Receipt	Total	Utilization	CB
2007-08	4270266	32541730	36811636	32119323	46922313
2008-09	4692313	42962201	47654514	41965534	5688980
2009-10	5688980	58195491	63884471	55496004	8388467
2010-11	8388467	70821699	79210166	70056974	9153192
2011-12	9153192	56969471	66122663	55486361	10636302

5.2 Review of above cash books revealed the following observations.

(a) PL Account Cash Book

(i) The item wise analysis was not done in PL cash book. The particulars of expenditure was not mentioned in the cash book. ✓

(ii) The attestation of entries in the cash book was not done by the DDO from the month September 2011 onwards. ✓

(iii) The month wise analysis of closing balance in the cash book was not reconciled with the balance in the bank pass book.

(iv) It was noticed that at the end of 31-3-2012 huge amount to the tune of Rs.41,74,477/- was lying accumulated in the PL accounts of both the wings in the Treasury since long without proper utilization for the purpose it was collected under different heads of expenditure during different periods. Rather it was utilized for many types of advances only. Had the fund of PL account been deposited in the savings account, it may have been used for the development works of the college.

Sl.no	Nature of Accounts	Amount left
1	(+) 2 PL A/C s	14,22,663
2	(+)3 PL A/Cs	27,51,814

On these being pointed out in audit it was stated that deficiencies at (i) and (ii) would be rectified, point (iii) was noted for future guidance. As regards (iv) it was stated that there was no instruction from the higher authority. However the deficiencies may be rectified and compliance reported to audit.

5.3 Non reconciliation of Cash books with the Bank pass books.

During physical verification of different cash books, it was noticed that there are some difference in the following bank accounts operated at different banks and the cash book figures maintained by the college. It remained un-reconciled till the date of audit.

Sl.no	Name of Cash book	Amount as per cash book	Amount as per Pass book	Pass book no.	Difference
1	+3 Govt. Cash Book	661897	831776	11083089312 11083089323	(-) 1,69,879
2	UGC	658568	1118729	5561	(-) 4,60,161
3	CHSE	73471.51	77537.51	11083100597	(-) 4,066
4	+3,SAMS	200080	201580	8448	(-) 1,500
5	University	745361.99	835473.67	11083100586	(-) 90,111.68

To this it was replied that reconciliation would be done. However, the same may be done and shown to audit.

5.4 Irregular parking of Money in Current Account.

Finance Department has prohibited retention of Govt. money in current account of a Bank vide their letter No. 27395/F dt. 25.1.92. Scrutiny of the cash books revealed that a sum of Rs.831776/- (+3, govt. Cash book 1,84,896/-, +3 PL 3,21,050/-, +2 PL 1,55,951/-, Non-reconcile amount 1,69,879/-) was irregularly retained in the current Account instead of Savings account as on 31.03.2012. This not only adversely affects the ways and means position of the Govt. but also extends undue favour to the Banks there by sustaining loss of interest.

In reply it was stated that there is no instruction from the higher authority. The reply is not acceptable.

5.5 Surprise verification of cash balance was not made at least once in a month as required under note-6 of SR 37(vii) of OTC-Vol-I.

In reply the point was noted for future guidance. ✓

5.6 Non-maintenance/ Non- updation of leave accounts

During checking of Service books it was revealed that leave accounts of some staffs were not maintained/ updated

List of leave accounts not updated / not maintained.

1	Kumud Chandra Dash	Reader in Odia	Leave of these employees may be updated
2	Laxman Kumar Choudhury	Reader in Eco	
3	Bhubanananda Gochhayat	Sweeper	

4	Pabitra Ku. Mohapatra	Lab-Attendant	No Reamarks
5	Arun Kumar Pradhan	Demon. In Geography	
6	Arta Guru	Mali	
7	Surendra Kumar Nayak	Reader In Chemistry	
8	Basant Kumar Dash	Reader in Philosophy	
9	Dr. Amarendra Kumar Rath	Reader in Botany	
10	Dr. Mahima Devi	Reader in Geography	
11	Chinmaya Kumar Pradhan	Reader in Pol.Sc	
12	Ramachandra Jena	Reader in Commerce	
13	Shehalata Pati	Sr.Lect. in Sanskrit	
14	Kastu Charan Barik	Peon	
15	Sibaram Naik	Attendant	
16	Suryamani Khuntia	Demn. In Chem	
17	Chhabila Pradhan	Asst. Store Keeper	
18	Chatruvaja Sahu	Demon.in Zoology	
19	Santosh Kumar Mohanty	Demon.in Zoology	
20	Sudam Naik	Senior Clerk	
21	Gurubari Pradhan	Lab Attendant	
22	Sailabala Sahoo	Hostel Matron	

On this being pointed out in audit the observation was noted for future guidance. The same may be maintained/ updated and compliance reported to audit

5.7 Non – Conduct of Physical Verification of Stores and Stock

As per Rule 111 and 119 of OGFR Physical verification of libraries Stock and other stock should be done at least once in a year by the head of office or by any other person authorised by him on his behalf and reason of discrepancy ,if any, be found out and investigated.

But during audit it is revealed that the physical verification of libraries stock and other stock verification was not done. The reason of non-conducting the physical verification of stores and stock as required under rule, may please be stated to audit.

In reply the Principal stated that verification would be done shortly. However, the same may be done and compliance reported to audit.

6. Monitoring mechanism and inspections

6.1 Monitoring by District Level Consultant / Higher Authorities.

With the objective of monitoring of quality in Higher Education Institutions and infrastructure development in Government and Non-Government Colleges, Government constituted District Level Infrastructure-cum-Quality Monitoring Cell in 17 districts. The District cell will be responsible for quality and infrastructure monitoring of colleges located in the districts assigned to the Cell.

The District Level Consultant (DLC) will collect necessary data as per requirement in the manner to be prescribed by the State Cell and submit the information to the State Cell on-line/off-line on the last day of every month. Besides the above the Consultant will also make periodic review of academic status and overall performance of the colleges in the manner to be prescribed by the Cell. But it was revealed that periodic review of the academic status and

overall performance of the Govt. College, Angul (Junior / Degree College) was not conducted by the DLC; only information on the College was collected on 24.3.12.

Further, review /monitoring on the functioning and the performance of academic activities of the College through periodic inspection was not conducted by Director/Regional Director so as to give feedback to the Commissioner-cum-Secretary to Higher Education Deptt.

To this no reply was furnished to audit.

6.2 Non -formation of Governing body.

As per Article 121 of Orissa Education Code there shall be a GB for each Govt College consisting ordinarily of seven members. The principal of the college is ex officio Vice-President and Secretary. The term of office of the President and members shall be three years. The duties of the Governing Body are:

- (i) to examine and pass the college accounts.
- (ii) to control the expenditure of all sums of money which may be allotted by Government for the maintenance of the College, subject to such conditions as Government may impose.
- (iii) to consider, examine and initiate projects for the improvement of the College (no building project should be submitted the Director before it has been approved by the Governing Body nor should work be commenced in connection with any project before the plans have been passed by that body).
- (iv) to determine the general scheme of studies of the college, subject to the limitation imposed by the sanctioned numerical strength of the staff and to such conditions as may be laid down by Government.
- (v) to advise Government through the Director with regard to the inclusion of additional subjects in the scheme of studies of the college.

It was revealed from records that GB was not reconstituted after expiry of term of the members of last GB constituted vide HE Dept Notification No III-HE-Admn.-29/03-38311 dtd 5.1.2004.

As a result, expenditure incurred for maintenance of the college, sanction of projects for the improvement of the College and other administrative activities were not monitored as envisaged in the provisions of the Education code. On this being pointed out in audit it was replied that proposal was sent to govt. for formation of Governing Body.

Part III

-Nil-

Sr. Audit officer/SS-III



OFFICE OF THE PRINCIPAL
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INTERNAL AUDIT FOR THE SESSION 2021-22

Government Autonomous College, Angul is a premiere institute of higher education in the state of Odisha. It caters to the educational needs of more than 3500 students of the state. This HEI is committed to providing quality education to its stakeholders and ensuring that they have a secure future. In order to evaluate where we stand in terms of quality and what steps are required to enhance it, Internal Audit of all UG and PG departments was carried out.

As a preliminary step, the departments were requested to keep themselves ready with the following documents vide letter no 870, dated 21.04.2022.

1. Department Progress Register
2. Individual Lesson Plan and Progress Register
3. Students Attendance Register
4. Courses of Studies
5. Time Table with Workload Statement
6. Seminar Records
7. Seminar Book Catalogue
8. Seminar Bulletin
9. Seminar Book Issue Register
10. Wall Magazine
11. Study Tour Report
12. Projects and PG Dissertation Supervision details.
13. Stock Register
14. Enrollment Status.
15. Visitors Register
16. Results of last five years.
17. Teacher's Profile
18. Department profile (Hard and Soft Copy)
19. Parents-Teachers Meet (PTM)
20. Alumni List

The following members constituted the Internal Audit Team.

1. Dr. Manoranjan Mishra, Academic Bursar (Convenor of Audit)
2. Dr. Chittaranjan Sahu, Convenor, NAAC, Member
3. Dr. Suresh Chandra Rajahansa, Coordinator, IQAC, Member

The following was the schedule of the visit.

Sl No	Date of Visit	Departments Visited	Time
01	18.07.2022	Political Science, Economics, Odia, Physics, Zoology	01:00 pm to 2:30 pm
02	19.07.2022	Chemistry, Mathematics, Botany, Comp. Science, Education, Philosophy, English	--Do--
03	20.07.2022	Sanskrit, Sociology, Geography, Commerce, History, MBA, M. Com	--Do--

Audit Findings and suggestions

Sl No	Name of the Department	Documents not produced as per list	Suggestion of the Team
01	Political Science	Seminar Books Issue register, Seminar Bulletin, wall magazine, study tour report	HOD should take steps to arrange the four listed here.
02	Economics	Seminar Bulletin, wall magazine, projects and PG dissertations visitors register	Signature of the principal is to be obtained in the Departmental Progress register
03	Odia	Study tour report Alumni list	Signature of the principal is to be obtained in the Departmental Progress register, seminar records.
04	Physics	Seminar records not having principal's signature	Signature of the principal is to be obtained in the seminar records.
05	Zoology	Wall magazine, Study tour report Visitors register	Signature of the principal is to be obtained in the seminar

		Alumni list	records.
06	Chemistry	Wall magazine is to be upgraded. Stock register is to be updated.	Steps should be taken to arrange these.
07	Botany	Stock register to be updated Alumni list to be upgraded	Steps be taken in respect the two listed here.
08	Education	Seminar Book catalogue Project supervision details Alumni list to be upgraded	Steps be taken to upgrade the three listed.
09	Mathematics	Seminar book catalogue to be upgraded Wall magazine Alumni list to be upgraded	Seminar Bulletin to be completed Steps be taken in respect of the three
10	Computer Science	Seminar records Wall magazine Visitors register	Immediate steps to be taken by the HOD to get records ready
11	English	Seminar records to be updated Seminar book catalogue to be prepared Seminar book issue register Visitors register	HOD shall take steps to get all the documents ready as soon as possible.
12	Philosophy	Seminar book catalogue Seminar book issue register Seminar bulletin Visitors register	HOD shall take steps to get all the documents ready as soon as possible.
13	Sanskrit	Seminar book catalogue to be upgraded Wall magazine	Immediate steps to be taken by the HOD to get records ready
14	Sociology	Seminar book catalogue Seminar book issue register Seminar bulletin Visitors register	Immediate steps to be taken by the HOD to get records ready
15	Geography	Seminar Bulletin, wall magazine, visitors register	Signature of the principal is to be obtained in the seminar records.
16	Commerce	Wall magazine is to be upgraded. Stock register is to be updated.	Signature of the principal is to be obtained in the seminar records.
17	History	Seminar records Wall magazine Visitors register	Signature of the principal is to be obtained in the seminar records.
18	MBA	Seminar book catalogue	Signature of the

		Seminar book issue register Seminar bulletin Visitors register	principal is to be obtained in the seminar records.
19	MCOM	Wall magazine, Study tour report Visitors register Alumni list	Immediate steps to be taken by the HOD to get records ready

Signature of the Members of the committee.

1. Dr. Manoranjan Mishra, Academic Bursar (Convenor)
2. Dr. Chittaranjan Sahu, Convenor, NAAC, Member
3. Dr. Suresh Chandra Rajahansa, Coordinator, IQAC, Member

25/09/22

Centre

✓ [Signature] 25/09/22

Approved

[Signature]
25/09/2022
PRINCIPAL
Principal
Govt. Auto. College, Angul



OFFICE OF THE PRINCIPAL
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ADMINISTRATIVE AND FINANCIAL AUDIT

2024-25

Government Autonomous College, Angul, is a premiere institute of higher education in the state that caters to the educational needs of about 3800 students of the state. The institute stands committed to quality. In order to identify the grey areas and especially those that need to be improved, it was decided to carry out an Administrative and Financial Audit of the college.

As a first step, Academic Bursar, Administrative Bursar, Accounts Bursar, Controller of Examinations; OICs of Admissions, scholarships, Rovers and Rangers, Placement cell, Website; PIO, RTI; ANO, NCC; PO, NSS were requested vide letter no 1720, dated 25.07.2024 to instruct the concerned Dealing assistants and other officials to keep relevant records ready along with a brief record of their section. The audit was likely to be held during the 2nd week of August 2024.

An Audit Team was constituted under the Chairmanship of the Principal vide letter no 1719, dated 25.07.2024. The other members of the team were as follows:

1. Academic Bursar
2. Administrative Bursar
3. Accounts Bursar
4. Legal Bursar
5. Controller of Examinations
6. Coordinator, IQAC, Member Secretary

The Audit was scheduled to be held as per the following programme vide letter no 1721, dated 25.07.2024.

Sl No	Section/ Department	Date of Audit	Time of Audit
01	Academic Section Admission Scholarship	06.08.2024	03:30 pm onwards
02	Establishment Section RTI RUSA OHEPEE	07.08.2024	-do-
03	Accounts Section Library Reading Room	08.08.2024	-do-
04	Examination Section Placement Cell	09.08.2024	-do-
05	IQAC Website NSS YRC Rovers and Rangers	10.08.2024	-do-

On 06.08.2024, the team visited Academic Section, Admission and Scholarship Sections as scheduled.

The officials of the **Academic Section** were advised to keep the following data/ documents ready.

1. Number of programmes (UG & PG) running on Regular, Self-financing and PPP mode.
2. Affiliation data of permanent and temporary programmes.
3. On-Line deposit of fees.
4. Previous Year ROM.
5. Resolution of the Academic Council Meeting.
6. Resolution of the Board of Studies Meeting.

7. Admission Register printing (2024 admission batch) soon after the admission process is over.
8. 2016-17 to present day student strength of each year with Boys and Girls data for General, SC, ST, PH etc. to be prepared.
9. Data of Classroom, laboratory and other Academic facilities to be kept ready.
10. Academic Calendar for 2024-25 to be prepared.
11. Academic Policy to be prepared.
12. Stickers of Almirahs to be taken up.

The officials of the **Scholarship Section** were requested to keep the following documents ready.

1. Number and types of scholarships offered by the HEI every year.
2. Number of schemes on offer.
3. Amount of Scholarship on offer.
4. Any other scholarship offered by outside organizations.
5. Preparation of Annual Report for 2017-18 onwards.

The **Admission Team** was requested to keep the following documents ready.

1. Current Status of admissions. (Both UG and PG)
2. Report on admission from 2016-17 till date to be prepared.
3. Order of preference of students to be fetched from SAMS data.
4. Admission Policy to be prepared.

On 07.08.2024, the team visited the Establishment Section, RTI, RUSA, and OHEPEE sections. The officials were requested to keep the following documents ready.

Establishment Section

- a. Use of HRMS portal.
- b. Leave Updation
- c. Service Rules
- d. Cadre Rules.

- e. Promotion Rules.
- f. Faculty Position.
- g. Non-teaching position.
- h. Infrastructural position.
- i. Grievance Redressal System.

RTI Section

- 1. RTI rules and regulations.
- 2. Number of applications received.
- 3. Number of Grievances disposed of or addressed.

RUSA

- 1. Amount Sanctioned.
- 2. Amount Released.
- 3. Amount Utilized.
- 4. Balance Amount lying in the account.
- 5. Obstacle or hurdles in the implementation of different projects.

OHEPEE

- 1. Amount Sanctioned under different heads.
- 2. Amount already released.
- 3. Amount Utilized.
- 4. Balance amount lying with the college.
- 5. Any proposals to be taken up by the college.

On 08.08.2024, the tam visited the following sections, went through the documents available, and requested the officials to get all documents ready before the visit of NAAC team. The sections were Accounts Section, Library and Reading Room.

Accounts Section

The section should keep the following documents ready for verification by NAAC.

- 1. Total fees collected.

2. Govt. grants received.
3. Scholarships received.
4. Alumni contribution.
5. Amount of donation received.
6. College share from PPP courses.
7. Amount received under different schemes.
8. Amount of expenditure under different heads like Academic facilities, examination, teaching materials, organization of sports and games, building and purchase of equipment, organization of cultural function, seminars, procurement policy etc.
9. Budget of the previous years and current year.
10. Present balance in different accounts.
11. Status of Audit.

Library and Reading Room

1. Number of journals, books, newspapers procured.
2. Steps taken for automation of the library.
3. Books issued to the students.
4. Amount of contingency spent.
5. Reading Room Usage.

On 09. 08. 2024, the team visited Examination Section and met officials of placement Cell. The officials were advised to keep the following documents ready before the visit of the NAAC team.

Examination Section

1. Data of students passed since 2018.
2. Number of boys and girls.
3. Toppers data.
4. Expenditure under different heads.
5. ABC id creation.
6. Academic Bank of Credit creation.
7. Automatisation of Examination system.

8. Upload of data in DIGI Locker.

Placement Cell

1. Data on number of placement camps held
2. Number of students placed.
3. Placement awareness trainings held.

The team members met officials dealing with IQAC, Website, NSS, YRC, Rovers and Rangers, NCC on **10.08.2024**. Officers in charge of the youth organizations joined. The following decisions were taken in the meeting.

1. The officers shall get data of various activities conducted by the team with evidence in the form of letters, photographs and any other document.
2. Annual reports should be prepared.
3. Achievements of students with photographs.

Members of the Audit Committee

1. Academic Bursar *Prochella Chandan Reddy 12/8/24*
2. Administrative Bursar *12/8/24*
3. Accounts Bursar *No 8 12/08/24*
4. Legal Bursar *12/8/24*
5. Controller of Examinations *12/8/2024*
6. Coordinator, IQAC, Member Secretary *12/8/2024*

12/8/24
PRINCIPAL-CUM-CHAIRMAN
Principal
Govt. Auto. College, Angul