

INSPECTION REPORT ON THE ACCOUNT MAINTAINED BY THE PRINCIPAL, SEVADAL MAHILA MAHAVIDHYALAYA, OMNAGAR, NAGPUR, DISTRICT NAGPUR, FOR THE PERIOD FROM 1991-92 TO 2009-10, (U/S 14 OF CAG (DPC) ACT.

PART- 1 (A): INTRODUCTORY

A test check on the accounts, of the Principal, Sevadal Mahila Mahavidhyalaya, Omnagar, Nagpur, District Nagpur, for the financial year 1991-92 to 2009-10, by Local Audit Party No. VI of the office of the Accountant General (Audit)-II, Maharashtra, Nagpur during 02-02-2017 to 10-02-2017 consisting of Smt. A.P. Kushwah, AAO, Shri. S.Y. Gupte, Asst. Audit Officer and Shri R.Y. Kawde, Sr. Auditor, Shri. S. H. Hindaria, AAO (from 09-02-2017 to 10-02-2017).

DISCLAIMER STATEMENT

The Inspection Report has been prepared on the basis of information furnished by the Principal, Sevadal Mahila Mahavidhyalaya, Omnagar, Nagpur, district Nagpur, and the office of the Accountant General (Audit)-II, Maharashtra, Nagpur disclaims responsibility for any non-information or mis-information on the part of the auditee unit.

PERSONNEL

The following officials held the charge of the post of Principal during the period covered by audit.

Sr.No.	Name of the officials	Period	
		From	To
1	Dr. Prakash G. Puranik	01-03-2002	15-05-2004
2	Dr. Pravin N. Charde (O)	16-05-2004	01-08-2004
3	Dr. Pravin N. Charde	02-08-2004	Till date

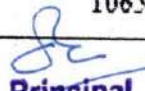
GRANT-IN-AID

The following GIA towards salary and non-salary grant received during the period covered by the audit where the expenditure was met from the budget allotment of major head 2202-General Education GIA to non Govt. educational institutions.

(In Rs.)

Year	Salary grant		Non- Salary grant	
	Grant	Expenditure	Grant	Expenditure
2006-07	19274000	15959497	660088	1483985
2007-08	17805958	18080687	792974	1316544
2008-09	20587836	20531132	9040340	1063183
2009-10	21956506	20487814	1026556	1065746




Principal
 Sevadal Mahila Mahavidyalaya
 Umrer Road, Nagpur-9.

PART -1 (B): OUTSTANDING PARAS FROM PREVIOUS INSPECTION REPORT

---- NIL ----

PART- II: CURRENT INSPECTION REPORT

(B) MAJOR IRREGULARITIES

--NIL--

(B) OTHER OBSERVATIONS

Para-1: Non-crediting of professional tax in to the Government account Rs. 20,900/-

During scrutiny of financial audited statement of Sevadal Mahila Mahavidyalaya, Nagpur, it was observed in the Balance sheet as on 31-03-2010, on the liabilities side, that an amount of Rs. 20,900/- against Professional tax is shown as outstanding and lying in the account of the Institution. The professional tax deducted from the salary should be immediately credited in to the Government account.

On this being pointed out, the Principal, Sevadal Mahila Mahavidyalaya, Nagpur in reply stated that after carrying out due investigation action will be taken accordingly.

Compliance may be furnished to audit.

Para-2: Incorrect reflection of amount in assessment resulting in excess admissible of Rs. 55,231/-.

During scrutiny of financial audited statement i.e. Receipt & Payment account, Income & Expenditure account & Balance sheet as on 31-03-2007 of Sevadal Mahila Mahavidyalaya, Nagpur, it was observed that the Mahavidyalaya had incurred an expenditure of Rs. 1,33,600/- on furniture & fixture.

However, during assessment carried out by the Joint Director, Higher Education, Nagpur the Administrative Officer (Higher Education) has shown the actual amount of expenditure incurred as 1,33,600/- but in the column of net admissible the amount of Rs. 1,88,831/- has been wrongly depicted.

Therefore, due to reflection of incorrect figure, the amount of Rs. 1,88,831/- has been made admissible instead of Rs. 1,33,600/-, resulting in a difference of Rs. 55,231/-, which is in excess.

On this being pointed out, the Principal, Sevadal Mahila Mahavidyalaya, Nagpur in reply stated that the matter will be brought to the notice of the Joint Director, Higher Education, Nagpur.

The matter is to the notice of the Joint Director, Higher Education, Nagpur and compliance be furnished to audit.

Para-3: Lapsed deposit Rs. 26,665/-

As per provisions of MTR 1968, the amount lying idle for more than three years, should be credited into the Government account as lapsed deposit..

During scrutiny of the financial statement i.e. Balance Sheet as on 31st March 2010 of Sevadal Mahila Mahavidyalaya, Nagpur, it was observed that during the year 2009-10, Library deposit amounting to Rs. 13,315/- and Caution money Rs. 13,350/- (total 26,665/-) is lying with the College, since 1997-98.




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Umrer Road, Nagpur-9.

On this being pointed out, the Principal, Sevadal Mahila Mahavidyalaya, Nagpur in reply stated that after carrying out investigation action will be taken accordingly.

Compliance may be furnished to audit.

Para-4: Irregular purchases Rs. 13,000/-.

As per the purchase procedure, provisions laid down in the General Financial Rule and Govt. circular issued by the Director of Education (Higher Education) dated 15.01.1999 when any purchases are made above Rs. 1000/- quotations are to be called for and when purchases are made above Rs. 50,000/- tenders are invited by giving wide publicity through advertisement in local newspapers. At least three quotations/tenders should be received and after preparing comparative statement the order is to be placed with the lowest quotation.

During scrutiny of the financial statement i.e. Receipt & Payment account of Sevadal Mahila Mahavidyalaya, Nagpur, for the year 2009-10, it was observed that during the year 2009-10, the institution had purchased 10 nos. of Arm Chairs @ Rs. 1300/- each amounting to Rs. 13,000/- from Shree Krishna Furniture's, Nagpur vide Bill no. 59 dated 05-06-2009 without calling for quotations, which is irregular.

On this being pointed out, the Principal, Sevadal Mahila Mahavidyalaya, Nagpur in reply stated that henceforth the purchase procedure will be followed.

The reply is not tenable as the purchases made without calling for quotations and tenders, the expenditure incurred should have been disallowed by the Joint Director Higher Education, Nagpur. However, it was noticed that while carrying out the assessment, the entire amount of Rs.13,000/- has been made admissible.

This is brought to the notice of Joint Director Higher Education, Nagpur for necessary action.

Further action taken in the matter may be intimated to audit.

Para-5: Excess expenditure accounted for Rs. 7264/-.

During scrutiny of audited financial statement of Sevadal Mahila Mahavidyalaya, Nagpur, it was observed in the Balance sheet as on 31-03-2004, as shown in the Annexure BB under the head "List of moveable & immovable properties" that the addition in furniture & fixtures was shown as Rs. 55,357/-, whereas in the ledger it was written as Rs.48,093/- i.e. an excess amount of Rs. 7,264/- has been reflected in the Balance sheet on the asset side.

The details of purchases made are as under:

Sr. No.	Name of agency	Items purchased	Bill no. & date	Amount (Rs.)
1.	Tekde Group of Industries, Nagpur	Book-case	No.--- dt. 18-11-2003	23500
2.	Tekde Group of Industries, Nagpur	Book-case	No.--- dt. 29-11-2003	11750
3.	Laxmi Sales Corporation, Nagpur	Stool, Steel Fitter Etc.	No. 4365 dt. 17-12-2003	11223
4.	Laxmi Sales Corporation, Nagpur	Rack	No. 4386 dt. 29-2-2004	1620
	Total			48093



[Signature]
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Hence, the purchases in actual has been made for Rs. 48,093/- and the amount has been shown as Rs. 55357/- on the asset side of the Balance-Sheet as on 31-03-2004, i.e. an amount of Rs. 7,264/- in excess has been shown as expenditure incurred on purchase of furniture.

However, it was noticed that while carrying out the assessment, the entire amount of Rs. 55,367/- has been made admissible instead of Rs. 48,093/-.

On this being pointed out, the Principal, Sevadal Mahila Mahavidyalaya, Nagpur in reply stated that after carrying out investigation action will be taken accordingly.

The reply is not tenable as the actual amount of Rs. 48,093/- should have been made admissible instead of Rs. 55,367/-, which has resulted in reflection of incorrect amount and excess amount being accounted for.

This is brought to the notice of Joint Director Higher Education, Nagpur for necessary action.

Further action taken in the matter may be intimated to audit.

Para-6: Improper scrutiny of scholarships.

As per Government Instructions issued by Social Justice, Cultural, Sports and Special Assistance Department of Government of Maharashtra dated 1st November, 2003, the scholarship should be given to the eligible students only who fulfil the criteria as prescribed in the scholarship forms, attendance etc.

During test check of verification of GOI scholarship applications of the students admitted in undergraduate courses for the year 2009-10 audit revealed that the above requirement was not complied with by the institute.

Scrutiny revealed that the scholarship forms were not scrutinized properly by the Institute, as many forms were incomplete and some forms were not filled in as per the criteria, as detailed below:

Sr. No.	Name of the student	Admission	Audit observations.
1.	Trupti R. Dongre	BA-I	Affadavit done on the paper with court fee of Rs.5/-
2.	Nishigandha Y. Motghare	B.Sc.I	Incomplete information has been given in the stamp paper
3.	Trunali D. Nandeshwar	B.Sc.II	Affadavit done on the paper with court fee of Rs.5/- and incomplete information has been given in the stamp paper
4.	Sneha P. Dhamankar	B.Sc.I	The information given in the form is that the father annual income is Rs. 15000/-. But, in the income certificate the annual income is stated Rs. 25,000/-
5.	Priya H. Meshram	B.Sc.I (Home sci)	The information given in the form is Father's annual income is Rs. 18000/-. But, in the income certificate the annual income is stated Rs. 25,000/-
6.	Priyanka R. Nagdeve	B.Sc.I (Home sci)	Incomplete information has been given in the stamp paper



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Hence from the above details it is seen that when the forms are submitted by the students, scrutiny is not being conducted properly. Due to improper scrutinization the ineligible candidates may also get the scholarship.

On this being pointed out, the Principal, Sevadal Mahila Mahavidyalaya, Nagpur in reply stated that henceforth due care will be taken while scrutinizing.

The reply is not tenable as due to oversight while scrutinizing the scholarship forms, ineligible student may also get the scholarship, and at the same time eligible student may be deprived.


The matter may be looked into and compliance be furnished to audit.

PART III: TEST AUDIT NOTE:

————NIL————

PART IV: NON TAX RECEIPT:

————NIL————


Sr. Audit Officer/OAD(HQ)-II




Principal
Sevadal Mahila Mahavidyalaya
Umrer Road, Nagpur-9.

यालय महालेखाकार (लेखापरीक्षा) - II, महाराष्ट्र, नागपुर

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21-6-2017

ग: बा.ले.प.वि. (मुख्या)-II/ नि.प्र. 84(241) / 16-17 / 161

दिनांक : 15/06/2017

Secretary,
Sevadal Shikshan Sanstha,
Nagar, Nagpur-9

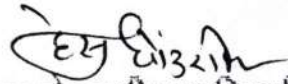
य : आपके कार्यालय के 1991-92 से 2009-10 तक के अवधी से संबंधित निरीक्षण प्रतिबंदन।

भ : आपके कार्यालय के पत्र क्र. /326/2017 दिनांक : 17/05/17

व्य.

आपके द्वारा उपरोक्त संदर्भित पत्र द्वारा प्रस्तुत किये गए परिच्छेदों के स्पष्टीकरण पर निम्नानुसार अभियुक्तियां दि जाती हैं

क्र.	परिच्छेद स एव निरीक्षण की अवधी	विवरण	अभियुक्ति
1	Para no. 1 1991-2010	Non maintenance of register for movable & immovable properties by the Sevadal Shikshan Sanstha.	Para may be treated as settled subject to verification of original records during next audit.
2	Para no. 2 1991-2010	Non submission of accounts to the charity commissioner, Nagpur.	Further compliance in respect of submission of accounts may be submitted to audit.


वरिष्ठ लेखापरीक्षा अधिकारी/बालेपवि(मु)

ग: बा.ले.प.वि. (मुख्या)-II/ नि.प्र. 84(241) / 16-17


दिनांक : 15/06/2017

सूचना एवं आवश्यक कार्यवाही हेतु प्रेषित

The Joint Director, Higher Education, Nagpur Region, Nagpur.

The Education Officer, Zilla Parishad, Nagpur.




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Nagpur-9.

वरिष्ठ लेखापरीक्षा अधिकारी/बालेपवि(मु)