

सं. बा. ले. प. ति. (मु.)-II/नि.प्र. 33/CR-44/GIA/ 83

दिनांक : 23/07/2019

निरीक्षण प्रतिवेदन / अनुपूरक लेखा टिप्पणी निम्नलिखित को भी सूचना व आवश्यक कार्यवाही हेतु भेजे जा रहे हैं।

1. प्राचार्य, पंडित जवाहरलाल नेहरू (सीनियर कॉलेज), औरंगाबाद
2. प्राचार्य, संत दयानेश्वर (सीनियर कॉलेज), सोएगाँव, औरंगाबाद
3. प्राचार्य, पंडित जवाहरलाल नेहरू (जूनियर कॉलेज), औरंगाबाद
4. प्राचार्य, संत दयानेश्वर (जूनियर कॉलेज), सोएगाँव, औरंगाबाद
5. पंडित जवाहरलाल नेहरू (एम सी टी सी कॉलेज), औरंगाबाद
6. संत दयानेश्वर महाविद्यालय, सोएगाँव (एम सी टी सी), औरंगाबाद

21. कृ. शंभरखाना

वरिष्ठ लेखापरीक्षा अधिकारी/बा. ले. प. ति. (मु.)-II

5 निम्नलिखित परिच्छेदों को निरीक्षण प्रतिवेदन से निकाला जा रहा है।

क्र.	लेखा परीक्षा को अवधि से	तक	अंडरसेक्शन	परिच्छेद क्र.
Pandit Jawaharlal Nehru Senior college, Aurangabad				
1.	2008-09	2010-11	U/S-14	Para- 2, 3, 4 & Para-1(PLA)
Sant Dnyaneshwar Senior college, Soegaon, Aurangabad				
1.	2002-03	2003-04	U/S-14	Para- 1
2.	2004-05	2007-08	U/S-14	Para- 2
3.	2008-09	2010-11	U/S-14	Para- 1
Principal, Pandit Jawaharlal Nehru college (Junior college), Aurangabad				
1.	2008-09	2010-11	U/S-14	Para- 1
Principal, Sant Dnyaneshwar college (Junior College), Soegaon, Aurangabad				
1.	2008-09	2010-11	U/S-14	Para- 1
Pandit Jawaharlal Nehru, MCVC College, Aurangabad				
1.	2004-05	2007-08	U/S-14	Para- 1 & 2

21. कृ. शंभरखाना

वरिष्ठ लेखापरीक्षा अधिकारी/बा. ले. प. ति. (मु.)-II

INSPECTION REPORT ON THE ACCOUNTS OF THE COLLEGES RUN BY AJINTHA EDUCATION SOCIETY, AURANGABAD FOR THE PERIOD FROM 2011-12 TO 2015-16 UNDER SECTION 14 OF THE COMPTROLLER AND AUDITOR GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971.

Principal, Pandit Jawharlal Nehru Senior College, Aurangabad,  
Principal, Sant Dnyaneshwar Senior College, Soegaon, Aurangabad,  
Jawharlal Nehru Jr. College, Aurangabad,  
Sant Dnyaneshwar Mahavidyalaya, Soegaon (Jr. College), Aurangabad,  
Pandit Jawaharlal Nehru (MCVC) College, Aurangabad and  
Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad

PART-I: INTRODUCTION

(1). CAG DFC Act 1971

Section 14: To audit the receipts and expenditures of a body or authority if (a) the amount of Government grant or loan paid to it in a financial year is not less than Rs 25 lakh and also (b) the amount of such grant or loan is not less than seventy five percent of its total expenditure during the year. Audit under this section is subject to the provisions of any law applicable to the body or authority.

(2). Overview of the Unit

The President, Shri Ranganath Baburaojee Kale and Secretary Shri Prakash Baburaojee Kale of Ajanta Education Society, Aurangabad, were guardian and guiding force of the Education Society and Of Grant in Aid Institutions. At Jr. College/Sr. College level, the Principal is head of the institution who is assisted by the teaching and non-teaching staff. The Principal is overall authority to carry out various activities (including financial activities) of the college. The details of institutions six Grant in Aid institutions are as under:

Name of Institutions	No of Teaching/ Non teaching staffs	No of Students
Jawharlal Nehru Sr. College, Aurangabad	32 (23+09)	762
Principal, Sant Dnyaneshwar Senior College, Soegaon, Aurangabad	46 (29+7)	1294

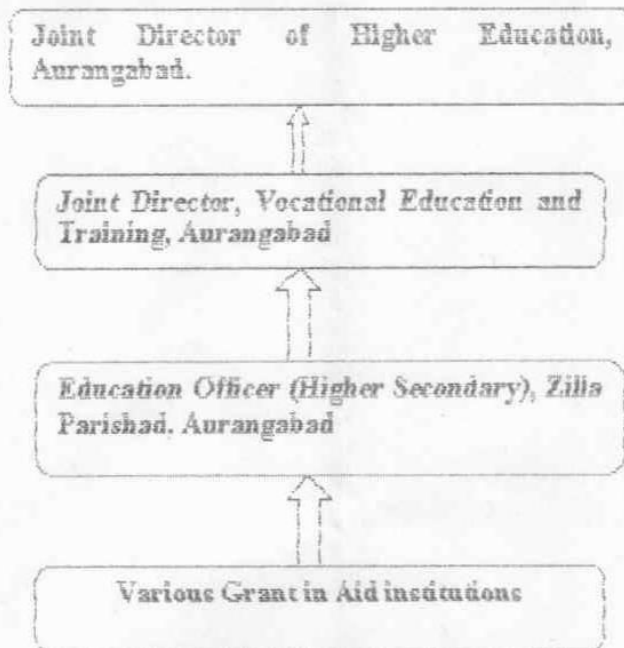
The grants received and expenditure incurred in respect of these six institutions has been mentioned in the respective inspection reports.

Sl. No.	Name of Institutions	No of Teaching/ Non teaching staffs	No of Students
1	Jawharlal Nehru Jr. College, Aurangabad	02	282
2	Sant Dnyaneshwar Mahavidyalaya, Soegaon	05	418

(Jr. College), Aurangabad		
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Name of Institutions	No of Teaching/ Non teaching staffs	No of Students
Pandit Jawaharlal Nehru (MCVC) College, Aurangabad	05	121
Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad	6 (4+2)	161

(3). Reporting Structure of Ajanta Education Society, Aurangabad was as under



(4). Advance intimation to the Head of the Department (HOD)

An advance intimation (including initial records/information to be kept ready at the time of arrival of the audit team) letter regarding audit of the Ajanta Education Society, Aurangabad & its GIA institutions for the period from 2011-12 to 2015-16 was sent by the office of the Accountant General (Audit) II, Maharashtra Nagpur.

(5). Scope of Audit

The audit coverage includes scrutiny of records of the office of the Ajanta Education Society, Aurangabad & its GIA institutions for the period from 2011-12 to 2015-16. The audit had been conducted in accordance with the applicable Auditing Standards of the Comptroller and Auditor-General of India.

**(6). Audit Objectives**

To verify compliance with applicable laws, rules and regulations mentioned in Secondary School Code and Service Regulations of the GIA School Staffs, 1981.

**(7). Entry and Exit Meeting with the HOD**

As per the Auditing Standards of CAG, the Audit Officer along with audit team is to meet the Head of Department (HOD) in the beginning and at the end of the Audit.

The entry meeting (06-06-2019) and exit meeting (25-06-2019) was held with the President, Ajanta Education Society, Aurangabad while the Inspection Reports were discussed with the respective Principals. The signed code of ethics (in respect of Sr. Audit Officer, Assistant Audit Officers, Supervisor, Senior Auditor and Auditor) was given to the HOD on 06-06-2019.

**(8). Replies to the Audit Memos by the HOD**

As per the Auditing Standards of CAG, the Head of the Department shall ensure that to-the-point replies are rendered to the audit observations communicated through the audit memos. All such replies were signed by the Principal of the respective Colleges.

**(9). Current Audit Team**

Test audit of the accounts of Colleges run by Ajanta Education Society, Aurangabad was conducted from 06-06-2019 to 25-06-2019 for the period of 2011-12 to 2015-16 by Shri A.S.Modak-Assistant Audit Officer, Shri A.R.Kamble -Supervisor, Shri. K.V.Patankar, Sr. Auditor and Shri. V. S. Shendre - Auditor under the supervision of Shri S.B.Kulkarni-Senior Audit Officer.

**(10). Previous Audit**

The last audit for the period from 2008-2009 to 2010-2011 was conducted during 15.01.2015 to 21.01.2015 by the office of the Accountant General (Audit) II, Maharashtra Nagpur.

**(11). Disclaimer Statement**

The Inspection Report has been prepared based on the information furnished and records made available by the Colleges of Ajanta Education Society, Aurangabad. The Office of the Accountant General (Audit) II, Maharashtra-Nagpur disclaims any responsibility for any mis-information and/ or non-information on the part of audited entity.

(12). Current Audit Findings

The number of Audit findings (in respect of Ajanta Education Society, Aurangabad & its six GIA institutions) included in the *current* Inspection Report (IR) is given below:

Name of College	Audit Period		Under Section (U/S)	PART		Total Findings IIA (+) IIB
	From	To		IIA	IIB	
Principal, Pandit Jawaharlal Nehru Senior College, Aurangabad	2011-12	2015-16	14	00	05	05
Principal, Sant Dnyaneshwar Senior College, Soegaon, Aurangabad	2011-12	2015-16	14	01	04	05
Principal, Pandit Jawaharlal Nehru College (Junior College), Aurangabad	2011-12	2015-16	14	00	03	03
Sant Dnyaneshwar Mahavidyalaya, Jr. college, Soegaon Aurangabad	2011-12	2015-16	14	00	01	01
Pandit Jawaharlal Nehru (MCVC) College, Aurangabad	2011-12	2015-16	14	00	04	04
Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad	2011-12	2015-16	14	0	03	03
Total				01	23	24

The audit findings are discussed in Part-II of the Inspection Report:

Principal, Pandit Jawaharlal Nehru Senior College, Aurangabad

Following officials held the charge of Principal during period of audit:-

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. D.B.Choudhari	01/04/2011 to 31/05/2013
2	Dr. S.S.Ambhore	01/06/2013 to 17/06/2015
3	Dr. A.B.Naikwade	18/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

कार्यालय  
महालेखाकार (लेखापरीक्षा) -II,  
महाराष्ट्र, नागपूर



सत्यमेव जयते

OFFICE OF THE  
ACCOUNTANT GENERAL (AUDIT  
MAHARASHTRA, NAGPUR

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सं.सं. ले.प.ति.(मु.)-II/नि.प्र. 33/CR-44/का.ए./

दिनांक : 10/11/16

प्रति,

- 1) सह संचालक,  
उच्च शिक्षण, औरंगाबाद
- 2) शिक्षण अधिकारी (हाइयर सेकेण्डरी),  
ज़िला परिषद, औरंगाबाद
- 3) सह संचालक,  
व्यवसायिक शिक्षण एवं प्रशिक्षण,  
औरंगाबाद
- 4) सचिव,  
अजंता एडुकेशन सोसाहटी,  
औरंगाबाद

विषय - 01.01.2011 से 31.03.2016 तक के लेखाओं पर निरीक्षण प्रतिवेदन ।

महोदय / महोदया,

- 1 आप के कार्यालय के लेखाओं का निरीक्षण प्रतिवेदन से एक माह के अंदर अनुपालन व लिए प्रेषित की जाती है ।
- 2 यह निरीक्षण प्रतिवेदन लेखापरीक्षित कार्यालय / विभाग / संस्था द्वारा उपलब्ध कर जानकारी के आधार पर तैयार किया गया है । कार्यालय महालेखाकार (लेखापरीक्षा) -II, नागपुर लेखापरीक्षित कार्यालय/विभाग/ संस्था द्वारा किसी भी असूचित या / और गलत ज की ज़िम्मेदारी को अस्तीकार करता है ।
- 3 परिच्छेद जिन्हें निरीक्षण प्रतिवेदन से निकाला जा रहा है, पत्र के साथ संलग्न है ।
- 4 यह पत्र उप महालेखाकार (सामान्य व सामाजिक क्षेत्र) द्वारा अनुमोदित है ।

भतरीय

स/

वरिष्ठ लेखापरीक्षा अधिकारी/बा.ले.प.ति

Salary and non-salary grant received and expenditure incurred-

(in Lakh)

Year	Salary Grant Received	Non-salary Grant Received	Total Grant Received	Total Expenditure
2011-12	176.72	00	176.72	177.66
2012-13	210.05	00	210.05	213.34
2013-14	311.96	00	311.96	313.33
2014-15	275.09	00	275.09	276.61
2015-16	295.97	00	295.97	290.69

Principal, Sant Dnyaneshwar Sr. College, Soegaon, Aurangabad

Following officials held the charge of Principal during period of audit:-

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. K.R. Choudhary	01/04/2011 to 31-01-2013
2	Dr. S.S.Pawar	01-02-2013 to 15-07-2015
3	Dr. G.M.Agnihotri	16-07-2015 to 21-09-2017
4	Dr. A.B.Naikwade	22-09-2017 to till date

Salary and non-salary grant received and expenditure incurred-

(in Lakh)

Year	Salary Grant Received	Non-salary Grant Received	Total Grant Received	Total Expenditure
2011-12	140.47	00	140.47	139.84
2012-13	197.37	00	197.37	189.64
2013-14	270.38	00	270.38	266.50
2014-15	256.61	00	256.61	251.99
2015-16	279.65	00	279.65	279.45

Principal, Pandit Jawharlal Nehru Junior College, Aurangabad

Following officials held the charge of Principal during period of audit:-

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. D.B.Choudhari	01/04/2011 to 31/05/2013
2	Dr. S.S.Ambhore	01/06/2013 to 17/06/2015
3	Dr. A.B.Naikwade	18/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

(1) Salary and non-salary grant received and expenditure incurred-



(Amount in Lakh)

Year	Salary Grant Received	Non-salary Grant Received	Total Grant Received	Total Expenditure
2011-12	14.41	00	14.41	14.41
2012-13	22.83	00	22.83	22.83
2013-14	18.40	00	18.40	18.40
2014-15	13.41	00	13.41	13.41
2015-16	13.37	00	13.37	13.37

Principal, Sant Dnyaneshwar College (Junior College), Soegaon, Aurangabad.

Following officials held the charge of Principal during period of audit:-

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. K.R. Choudhary	01/09/2010 to 31-01-2013
2	Dr. S.S.Pawar	01-02-2013 to 15-07-2015
3	Dr. G.M.Agnihotri	16-07-2015 to 21-09-2017
4	Dr. A.B.Naikwade	22-09-2017 to till date

Salary and non-salary grant received and expenditure incurred:-

(In Lakh)

Year	Salary Grant Received	Non-salary Grant Received	Total Grant Received	Total Expenditure
2011-12	22.97	00	22.97	22.97
2012-13	33.71	00	33.71	33.71
2013-14	29.08	00	29.08	29.08
2014-15	52.55	00	52.55	52.55
2015-16	40.90	00	40.90	40.90

THE PRINCIPAL, PANDIT JAWAHARLAL NEHRU COLLEGE (MCVC), AURANGABAD

Following officials held the charge of Principal during period of audit:-

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. D.B.Choudhari	01/04/2011 to 31/05/2013
2	Dr. S.S.Ambhore	01/06/2013 to 17/06/2015
3	Dr. A.B.Naikwade	18/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

(2) Salary and non-salary grant received and expenditure incurred:-



(in Lakh)

Year	Salary Grant Received	Non-salary Grant Received	Total Grant Received	Total Expenditure
2011-12	38.46	0.08	38.54	38.54
2012-13	36.96	00	36.96	36.96
2013-14	42.63	0.05	42.68	42.68
2014-15	45.93	00	45.93	45.93
2015-16	52.86	0.08	52.94	52.94

Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad

The audit findings are discussed in Part-II of the Inspection Report.

Following officials held the charge of Principal during period of audit:

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. D.B.Choudhari	01/04/2011 to 31/05/2013
2	Dr. S.S.Ambhore	01/06/2013 to 17/06/2015
3	Dr. A.B.Naikwade	16/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

(1) Salary and non-salary grant received and expenditure incurred-

(in Lakh)

Year	Salary Grant Received	Non-salary Grant Received	Total Grant Received	Total Expenditure
2011-12	18.62	0.10	18.72	18.62
2012-13	26.03	00	26.03	26.03
2013-14	25.62	00	25.62	25.62
2014-15	28.23	0.08	28.31	28.29
2015-16	31.87	00	31.87	31.67

Current Inspection Report

**SECTION-A: (Part-IIA)**

**Para.1: Unfruitful expenditure towards construction of Women's Hostel.  
(Principal, Sant Dnyaneshwar Sr. College, Soegaon, Aurangabad)**

Sant Dnyaneshwar Mahavidyalaya (Sr. College), Soegaon, District Aurangabad is run by Ajanta Education society, Aurangabad. The Sr College was situated in rural and hilly area.

Scrutiny of the records of the Sr College revealed that a proposal for construction of Women Hostel for 24 girl's student at Sr College campus was sent to the Deputy Secretary UGC, Western Region, Pune through the Director, Board of College and University Development of Dr. Babasaheb Ambedkar Marathwada University Aurangabad on 02-05-2009 under UGC XI<sup>th</sup> plan.

While submitting the proposal the college had quoted that the geographical situation of this taluka is totally blocked by Ajanta ranges needs a women hostel at Soegaon. In this area majority of girl students belong to SC, NT, DNT, ST etc. They cannot afford every day to and fro charges for attending the college classes. They are not financially sound too. The taluka was indeed a remote location and it was far from the district place. Since it was hilly area the roads, water and transport facilities were too distinct for the people living in villages. Of late some state transport buses started running on the road and now the students from different places afford to reach the taluka place some girl students are unable to attend the college regularly due to lack of travelling facilities, weaker economic condition and the remoteness of the places they belong considering above facts and urgent need to have girl's hostel to reside in the campus and to take higher education College/Management decided to demand amount to University Grand Commission (UGC) for construction of Women hostel from special scheme under the XI<sup>th</sup> plan.

The cost of the women hostel was estimated Rs.4022097/- to accommodate 24 girl students.

The proposal was approved by UGC on 26 April 2010 and released Rs 20 lakh as first installment. Second installation was received on 27-8-2012-Rs 16 lakh, third installation on 24-7-2017 \_ Rs 4 lakh (after submission of UC).

As per completion certificate the work was completed on 3 February 2014 at a cost of Rs 42.50 lakh.





Thus the entire expenditure had been rendered unfruitful. Also there were no reasons on record to show as why no hostel admission can be done in last 5 years ?

When pointed out the Principal stated (June 2019) that efforts were made by college for admission in girls hostel. Also hostel information is printed in yearly prospectus. However, the fact was that the expenditure incurred had remained unfruitful.

#### **SECTION-B : (Part-IIB)**

#### **Para.2: Transfer of funds from Degree College to MCVC college and Jr College, Soegaon** **(Principal, Sant Dnyaneshwar Sr. College, Soegaon, Aurangabad)**

Sant Dnyaneshwar Mahavidyalaya, Soegaon, Dist Aurangabad is run by Ajintha Education Society, Aurangabad. The Mahavidyala is having three units viz Degree College, Jr College and MCVC College. Each unit is having its separate account for receipt of Government funds particularly salary funds. For funds received from Union Grants Commission (UGC) separate account is maintained by Degree College.

(A) Scrutiny of the Balance Sheet / Receipt and Payment statements prepared by Chartered Accountant for the audit period i.e 2011-12 to 2015-16, revealed that each year funds from Degree College is transferred to MCVC College and Jr College. At the end of March 2016, as per Balance sheet/ Receipt and Payment

statement, funds amounting to Rs 10.13.825 have been transferred to MLCV college and Rs 4,59,808 transferred to Jr College.

The Chartered Accountant every year while giving the Audit Report had specifically mentioned that Loans and Advances given should be recovered every year.

On being asked that when Government funds were received for a particular purpose by Degree College, then why funds were transferred and why they are not being recovered for years together.

In reply the Principal stated (June 2019) that the grant/fund was not only available for Sr. college itself but it's a practice that initially the whole fund is deposited with higher/senior college and distributed to other junior college.

The matter is brought to the notice of Jt. Director Education, Aurangabad for evolving a system for transfer of grant to each institute under sanatha independently and not to one college etc.

**Para.3: Irregularities noticed in the cash book.**

(Principal, Sant Dnyaneshwar Sr. College, Soegaon, Aurangabad)

During review of general cash book of office of the Sant Dnyaneshwar Mahavidyalaya (Sr. College) Soegaon, District Aurangabad for 2011-12 to 2015-16 following discrepancies has been noticed.

Payments were made by cheques in excess of receipt i.e. balance was shown in minus as details shown below.

Date	OB	Receipt	Total	Expenditure	CB
01-10-2011	87435	9390	96825	104211	(-)7385
03-10-2011	(-)7385	89197	81794	83390	(-)1595
07-10-2011	12125	10616	22741	30595	(-)7854
08-10-2011	(-)7854	2475	(-)5378	00	(-)5378
11-10-2011	193981	8995	202976	211895	(-)8918
30-11-2013	21409	1560	22969	41243	(-)18274
02-12-2013	(-)18274	1599370	1581096	1599370	(-)18274
03-12-2013	(-)18274	7510	(-)10764	7500	(-)18264
05-12-2013	(-)18264	72430	54166	72420	(-)18254
24-07-2014	5450	1930	7380	10295	(-)2915
25-07-2014	(-)2915	810	(-)2105	1930	(-4035)
26-10-2015	27253	104625	131878	136000	(-)3122

27-10-2015	(-)3122	00	(-)3122	15710	(-)18832
28-10-2015	(-)18832	29427	10595	00	10595

On being asked the Principal stated that in anticipation of receipt of cheques, for expenditure were issued. However, due care would be taken in future. There were no transactions in minus entry after 2016.

The reply is not acceptable as incurring expenditure in anticipation of receipt was inappropriate.

**Para. 4: Non crediting of lapsed deposit into Government account.  
(Principal, Sant Dnyaneshwar Sr. College, Soegaon, Aurangabad)**

As per Rule 506 of Maharashtra Treasury Rule, 1966 any amount lying unclaimed for more than three financial years it should be treated as lapse deposit and credited into Government account.

On scrutiny of Balance Sheet and Receipt & Payment Account for the period 2011-12 to 2015-16 of the Sant Dnyaneshwar Mahavidyalaya (Sr. College), Soegaon, District Aurangabad revealed that undisbursed library deposit of Rs. 4,56,090/- were shown under the head of 'liability of library deposit'. This amount was accumulated since long. As per above provision it should be treated as lapse deposit and credited into Government account. However, the same was not done by the Sr. College resulting irregular retention of undisbursed library deposit of Rs. 4,56,090/- (upto March 2016) and lying idle in the account of the Sr. College.

On this being asked the reasons for non crediting the said amount to Government account and efforts taken by the institute to refund the said amount to the eligible students well in time Principal stated that further necessary action would be taken in the matter early and accordingly compliance would be submitted to audit.

Further progress in the matter may be intimated to audit.

**Para. 5: Irregular payment of electricity duty to MSEDCL Rs. 0.10 lskh.  
(Principal, Sant Dnyaneshwar Sr. College, Soegaon, Aurangabad)**

As per clause 3 sub-clause 2(b) Bombay Act No. XL Of 1958, THE MAHARASHTRA ELECTRICITY DUTY ACT. (As modified upto the 23<sup>rd</sup> November 2012) the electricity duty shall not be levied on the units of energy consumed by the Government of

Maharashtra or any Municipal corporation, Municipality, Municipal committee etc. i.e. the Government offices are exempted from payment of electricity duty.

**Audit observed the following**

Scrutiny of record revealed that while making payment of electricity bill to the MSEDCL Aurangabad the electricity duty of Rs. 10,072/- was paid to the company during the period 2013-14 to 2015-16. Thus making payment of electricity duty to the MSEDCL Aurangabad Dist. Aurangabad was irregular and violation of instructions as detailed below:

Sr.No	Consumer No.	Month and Year	Bill Amount	Electricity duty paid
1	498060000229	Jun 13	16650	403
2	--do--	Jul 13	8950	715
3	--do--	Nov 13	19720	1434
4	--do--	Jan 14	10810	754
5	--do--	Mar 14	10740	760
6	--do--	Aug 14	10000	833
7	--do--	Feb 15	4760	550
8	--do--	Mar 15	50610	949
9	--do--	Sep 15	12990	646
10	--do--	Dec 15	15710	670
11	--do--	Jan 16	4070	670
12	--do--	Feb 16	5410	556
13	--do--	Mar 16	11520	633
14	--do--	Aug 16	1720	30
15	--do--	Sep 16	2770	80
16	--do--	Oct 16	490	81
17	--do--	Dec 16	340	57
18	--do--	Jan 17	950	78
19	--do--	Feb 17	460	83
20	--do--	Mar 17	520	90
<b>Total</b>				<b>10072</b>



On being asked the circumstances under which payment of electricity duty paid to the MSEDCL Aurangabad, Principal stated that necessary correspondence would be made with MSEDCL to adjust the same in next bill.

Further progress in the matter may be intimated to audit.

**Para.6: Non recovery of advances paid before 2011-12 by Degree College, Aurangabad  
(Principal, Pandit Jawharlal Nehru Senior College, Aurangabad)**

Scrutiny of the Balance Sheets of Degree College, Aurangabad for the years from 2011-12 to 2017-18 as prepared by the Chartered Accountant revealed that advances given to staff and for other activities (shown under Loans and Advances) have not been adjusted or recovered for the last eight years. The details are as below-

(in Rs)

Particular	Balance sheet 2011-12	Balance sheet 2017-18
Principal advance Sr College	98136	48636
Principal advance UGC A/c	81360	81360
Prospectus adv Shri Ganorkar	3401	3401
Postage adv Shri Ganorkar	1992	1992
Foster Development A/c	63860	63860
Gathering Adv	6061	6061
Late Bapuraoji Kale Jr College A/c	20100	20100
Estimate verification fee	7691	7691
Inter college tournament adv	8570	8570
Postage adv	1315	1315
Deogiri nagari saha bankloan A/c	2220	2220
Festival adv	5700	5700
UGC A/c	29336	29336
NSS adv	36940	36940
Exam adv Shri Gotmare	4000	4000
Staff advance	113542	113542
Non-grant GO! A/c	22200	22200
<b>total</b>	<b>506426</b>	<b>456926</b>

The Chartered Accountant had categorically pointed out in his Audit Report that all the outstanding advances should be recovered/settled. But more than 90% of advances have not been recovered/settled.

On this being asked the reasons for not recovering of advances Principal stated that some advances have been recovered and remaining advances would be recovered early.

Further progress in the matter may be intimated to audit.

Para.7: Irregular payment of electricity duty to MSEDCL Rs. 0.23 lakh.  
(Principal, Pandit Jawharlal Nehru Senior College, Aurangabad)

As per clause 3 sub-clause 2(b) Bombay Act No. XL of 1958, THE MAHARASHTRA ELECTRICITY DUTY ACT, (As modified upto the 23<sup>rd</sup> November 2012) the electricity duty shall not be levied on the units of energy consumed by the Government of Maharashtra or any Municipal corporation, Municipality, Municipal committee etc. i.e. the Government offices are exempted from payment of electricity duty.

*Audit observed the following*

Scrutiny of record revealed that while making payment of electricity bill to the MSEDCL Aurangabad the electricity duty of Rs. 23,490 was paid to the company during the period 2013-14 to 2015-16. Thus making payment of electricity duty to the MSEDCL Aurangabad Dist. Aurangabad was irregular and violation of instructions as detailed below:

Sr.No	Consumer No.	Month and Year	Bill Amount	Electricity duty paid
1	49001227069 5	Mar 13	3460	510 ✓
2	--do--	Apr 13	3480	511 ✓
3	--do--	May 13	3380	478 ✓
4	--do--	Jun 13	3040	470 ✓
5	--do--	Jul/Aug 13	7000	529 ✓
6	--do--	Sep 13	8020	1134 ✓
7	--do--	Oct 13	4417	688 ✓
8	--do--	Nov 13	4860	694 ✓
9	--do--	Dec 13	2590	180 ✓
10	--do--	Jan 14	2570	374 ✓
11	--do--	Feb 14	3390	479 ✓
12	--do--	Mar 14	3720	537 ✓
13	--do--	Apr 14	6240	100 ✓
14	--do--	May 14	5140	727 ✓
15	--do--	Jun 14	5400	786 ✓
16	--do--	Jul 14	5600	681 ✓
17	--do--	Aug 14	4900	713 ✓
18	--do--	Sep 14	6280	1586 ✓
19	--do--	Oct/Nov 14	14340	1098 ✓
20	--do--	Dec 14	5960	841 ✓
21	--do--	Jan 15	7350	1023 ✓
22	--do--	Feb/Mar 15	14250	973 ✓
23	--do--	Apr/May/Jun	11780	744 ✓

		15		
24	--do--	Jul 15	5560	966 ✓
25	--do--	Aug 15	8830	1519 ✓
26	--do--	Sep 15	6760	1161 ✓
27	--do--	Oct 15	7350	1253 ✓
28	--do--	Nov/Dec 15	11480	1004 ✓
29	--do--	Jan 16	5460	932 ✓
30	--do--	Feb 16	4650	799 ✓
Total				23490

On being asked the circumstances under which payment of electricity duty paid to the MSEDCCL Aurangabad, Principal stated that necessary correspondence would be made with MSEDCCL.

The comments from Jt. Director Higher Education, Aurangabad may be furnished certifying that the Electric duty is leviable or not on the college buildings.

**Para.8: Excess release of grant Rs. 3,46,123/- due to non assessment of grant towards tuition fees received from students. (Principal, Pandit Jawaharlal Nehru Senior College, Aurangabad)**

As per Secondary School Code 92.1 (E), tuition fees received from the student of the college should be deducted from the salary grant paid while assessing the salary & non salary grant paid to school during subsequent assessment.

Scrutiny of Receipt & Payment account for the year 2011-12 to 2015-16 it was observe that the Pandit Jawaharlal Nehru Sr College, Aurangabad had received an amount of Rs. 3,46,123/- towards tuition fees as details given below:

Year	Account type	Tuition fees
2011-12	Receipt & Payment	24018
2012-13	Receipt & Payment	21505
2013-14	Receipt & Payment	67627
2014-15	Receipt & Payment	94663
2015-16	Receipt & Payment	138310
<b>TOTAL</b>		<b>346123</b>

On this being pointed out in audit Principal stated that necessary adjustment of term fee would be got done during the assessment of salary grant from the Joint Director, Higher Education, Aurangabad and thereafter copy of assessment report would be submitted to audit.

Further progress in the matter may be intimated to audit.

**Para.9: Non crediting of lapsed deposit Rs.83,360/- into Government account.  
(Principal, Pandit Jawharlal Nehru Senior College, Aurangabad)**

As per Rule 506 of Maharashtra Treasury Rule, 1968 any amount lying unclaimed for more than three financial years it should be treated as lapse deposit and credited into Government account.

On scrutiny of Balance Sheet and Receipt & Payment Account for the period 2011-12 to 2015-16 of the Pandit Jawaharlal Nehru College (Sr College), Aurangabad revealed that undisbursed library deposit of Rs. 83,360/- (upto March 2016) were shown under the head of 'liability of library deposit'. This amount was accumulated since long. As per above provision it should be treated as lapse deposit and credited into Govt. account.

On this being asked the reasons for non crediting the said amount to Government account Principal stated that necessary guidance would be obtained in the matter from Jt. Director, Higher Education, Aurangabad and accordingly further action would be taken in the matter.

Further progress in the matter may be intimated to audit.

**Para.10: Non assessment of salary grant.  
(Principal, Pandit Jawharlal Nehru Senior College, Aurangabad)**

Government Aided Schools/colleges are in receipt of salary grants from government. While releasing the grant for ensuing financial year, the grant already paid during last year should be assessed by competent authority and any recovery is to be deducted or short payment needs to be given while releasing the grant for next year.

The current audit party allotted to audit team is from the year 2011-12 to 2015-16. However, it was seen that assessment by competent authority was done as detailed below -

Name of Institution/ College	Assessment done by the Competent Authority/Education Department upto years	Assessment not done by the Competent Authority/Education Department for the year	Salary Grant received upto the month/year.
Pandit Jawaharlal Nehru Sr College College, Aurangabad	2004-05	2006-07 to 2018-19	April 2019

On this being pointed out in audit, Principal stated that audited account (Balance Sheet) by the Chartered Accountant would be submitted to C/o Joint Director,

Vocational Education and Training, Regional Office, Aurangabad for assessment. After assessment a copy of said report would be submitted to audit.

**Para.11: Non preparation of Receipt and Payment Account Balance Sheet and Income & Expenditure account from 2014-15.**

**(Principal, Pandit Jawaharlal Nehru College (Junior College), Aurangabad)**

As per Appendix 22, Para 3(1) Bombay Financial Rules, 1959, before a grant is paid to any public body or institution, the sanctioning authority shall insist on obtaining an audited statement of accounts of the body or institution containing (i) the receipt and payment of accounts of the institution as a whole for the financial year, (ii) the income and expenditure accounts of the institution as a whole for the financial year, (iii) the balance sheet as at the end of the financial year of the institution as a whole in order to see that the grant-in-aid is justified by the financial position of the institution and to ensure that the previous grants, if any, was spent for the purpose for which it was intended.

During the scrutiny of audited statement on accounts of Principal, Pandit Jawaharlal Nehru Jr. College Aurangabad for the period from 2011-12 to 2015-16, it was observed that institution had not prepared the receipt and Payment account Balance sheet and income & expenditure Account for the period 2014-15 till date.

While accepting the facts Principal stated that the work of preparation of Balance sheet and Receipt and Payment account was in progress.

Further progress in this regard intimated to audit.

**Para.12: Non crediting of lapsed deposit Rs.62,990/- into Government Account.**

**(Principal, Pandit Jawaharlal Nehru College (Junior College), Aurangabad)**

As per Rule 506 of Maharashtra Treasury Rule, 1968 any amount lying unclaimed for more than three financial years it should be treated as lapse deposit and credited into Government account.

On scrutiny of Balance Sheet and Receipt & Payment Account for the period 2011-12 to 2013-14 of the Pandit Jawaharlal Nehru College (Jr. College), Aurangabad revealed that undischursed library deposit of Rs. 62,990/- (upto March 2014) were shown under the head of 'liability of library deposit'. This amount is being accumulated since long. As per above provision it should be treated as lapse deposit and credited into Govt. account. But the same is not done by the Jr. College resulting irregular retention

the

of undisbursed library deposit of Rs. 62,990/- (upto March 2014) and lying idle in the account of the Jr. College.

On this being asked the reasons for non crediting the said amount to Government account Principal stated that necessary guidance in the matter would be obtained from the higher authorities and accordingly further action would be taken in the matter.

Further progress in the matter may be intimated to audit.

**Para.13: Non assessment of salary grant**

**(Principal, Pandit Jawaharlal Nehru College (Junior College), Aurangabad)**

Government Aided Schools/colleges are in receipt of salary grants from government. While releasing the grant for ensuing financial year, the grant already paid during last year should be assessed by competent authority and any recovery is to be deducted or short payment needs to be given while releasing the grant for next year.

The current audit party allotted to audit team is from the year 2011-12 to 2015-16. However, it was seen that assessment by competent authority was done as detailed below -

Name of Institution/ College	Assessment done by the Competent Authority/ Education Department upto years	Assessment done by the Competent Authority/ Education Department for the year	Salary Grant received upto the month/year.
Pandit Jawaharlal Nehru Jr College, Aurangabad	2013-14	2014-15 to 2016-19	April 2019

While accepting the facts Principal stated that the balance sheet and Receipt and Payment accounts would be prepared and got audit from the Chartered Accountant from 2014-15 and thereafter submitted it to Education Department for final assessment.

Further progress in the matter may be intimated to audit.

**Para.14: Excess release of grant Rs2,64,505/- due to non assessment of grant (towards tuition fees, term fees received from students & interest earned from bank).**

**(Principal, Sant Dnyaneshwar Jr. College, Soegaon, Aurangabad)**

As per Secondary School Code 92.1 (B), tuition fees received from the student to the school should be deducted from the salary grant paid while assessing the salary & non salary grant paid to school. Further any interest received on government grant and refund received towards excess payment made to the staff from the salary & non salary grant should be credited to government account or may be deducted from the salary & non salary grant during subsequent assessment.

Scrutiny of Receipt & Payment account for the year 2011-12 to 2015-16 it was observe that the Sant Dnyaneshwar Mahavidyalaya (Jr. College), Soegaon, District Aurangabad had received an amount of Rs. 146284/- towards tuition fees, Rs.46181/- towards Term Fee, and Rs.72040/- towards interest earned from saving bank account. The details are as under:

Year	Account type	Tuition fees	Term fees	Interest earned from Saving Account	Total
2011-12	Receipt & Payment	00	9848	00	9848
2012-13	Receipt & Payment	00	11424	00	11424
2013-14	Receipt & Payment	39534	6556	17983	64075
2014-15	Receipt & Payment	65246	11635	24450	101331
2015-16	Receipt & Payment	41504	6716	29607	77827
TOTAL		146284	46181	72040	264505

On this being pointed out in audit the Principal stated that the said amount would be adjusted by crediting it to salary account and accordingly intimated to audit.

Further progress in the matter may be intimated to audit.

**Para.15: Non creation of School Development fund (Principal, Sant Dnyaneshwar Jr. College, Soegaon, Aurangabad)**

As per Government of Maharashtra, Education department Resolution no: Edu.No.-SSN-1092/3020/SE-1 dated 27.10.1993 & section 88.3 of secondary school Code, in order to enable the schools to set up fund for Capital formation on the discretionary power of the Management a Development fund should be constituted for every year



for aided non-Government Secondary School from the financial year 1993-94. Every school should open an account in Scheduled Bank or Cooperative Bank in its area and designate the account 'School Development Fund Account' and Management of every school should contribute and credit every year its share to this account @ 2 percent of total admissible expenditure in preceding year for a school in urban area & 1 percent for a school in rural area. The Development fund so created is to be spent on construction of new school building or addition and alteration to existing school building, Major/ Special repairs, purchase of science apparatus and equipment, purchase of furniture, purchase of audio-visual and other equipments, teaching equipments, purchase of sports and physical education equipments, purchase of books etc. Scrutiny of records revealed that the Jr. College has neither created the Development fund, nor the Management contributed and credited its share of Rs.4,61,320/- to this account during the period 2011-12 to 2015-16. The details are as under:

year	Amount of admissible Expenditure Rs.
2011-12	2807705
2012-13	4703215
2013-14	2763174
2014-15	6977776
2015-16	5814113
<b>Total</b>	<b>23065983</b>
<b>Development fund@ 2percent</b>	<b>461320</b>

In reply Principal stated that Society had provided fund from time to time for routine expenditure and credited to non-salary account. However, in future due care would be taken to credit the fund received from the Society to proper account as per rule.

Further progress in the matter may be intimated to audit.

**Para.16: Non crediting of lapsed deposit into Government account.  
(Principal, Sant Dnyaneshwar Jr. College, Soegaon, Aurangabad)**

As per Rule 506 of Maharashtra Treasury Rule, 1968 any amount lying unclaimed for more than three financial years it should be treated as lapse deposit and credited into Government account.

On scrutiny of Balance Sheet and Receipt & Payment Account for the period 2011-12 to 2015-16 of the Sant Dnyaneshwar Mahavidyalaya (Jr. College), Soegaon, District Aurangabad revealed that undisbursed library deposit of Rs. 5,14,220/- was shown

under the head of 'liability of library deposit'. This amount was accumulated since long. As per above provision it should be treated as lapse deposit and credited into Govt. account. But the same was not done by the Jr. College resulting irregular retention of undisbursed library deposit of Rs. 5,14,220/- and lying idle in the account of the Jr. College.

On this being asked the reasons for non crediting the said amount in Government account and efforts taken by the institute to refund the said amount to the eligible students well in time Principal stated that further necessary action would be taken in the matter early and accordingly compliance would be submitted to audit.

Further progress in the matter may be intimated to audit.

**Para.17: Non assessment of salary grant**

**(Principal, Sant Dnyaneshwar Jr. College, Soegaon, Aurangabad)**

Government Aided Schools/colleges are in receipt of salary grants from government. While releasing the grant for ensuing financial year, the grant already paid during last year should be assessed by competent authority and any recovery is to be deducted or short payment needs to be given while releasing the grant for next year.

The current audit party allotted to audit team is from the year 2011-12 to 2015-16 however, it was seen that assessment by competent authority was done as detailed below -

Name of Institution/ College	Assessment done by the Competent Authority/Education Department upto years	Assessment not done by the Competent Authority/Education Department for the year	Salary Grant received upto the month/year.
Sant Dnyaneshwar Mahavidyalaya (Jr. College), Soegaon, Dist. Aurangabad	2012-13	2013-14 to 2016-19	April 2019

In reply Principal stated that the audited statement of Balance sheet, Receipt & Payment and Income and Expenditure by the Chartered Accountant (CA) was submitted to the Accounts Officer (Education) Aurangabad for its assessment. However, the work of salary grant assessment was awaited from the AO (Education)

**Annexure:**

Principal, Soegaon, Aurangabad

**Para.18: Non assessment of salary grant.**

**(Pandit Jawaharlal Nehru, MCVC College, Aurangabad)**

Government Aided Schools/colleges are in receipt of salary grants from government. While releasing the grant for ensuing financial year, the grant already paid during last year should be assessed by competent authority and any recovery is to be deducted or short payment needs to be given while releasing the grant for next year.

The current audit party allotted to audit team is from the year 2011-12 to 2015-16. However, it was seen that assessment by competent authority was done as detailed below -

Name of Institution/ College	Assessment done by the Competent Authority/Education Department upto years	Assessment not done by the Competent Authority/Education Department for the year	Salary Grant received upto the month/year.
Pandit Jawaharlal Nehru (MCVC) College, Aurangabad	2011-12	2012-13 to 2016-19	April 2019

On this being pointed out in audit, Principal stated that incomplete account would be completed and audited (Balance Sheet) by the Chartered Accountant and would be submitted to O/o Joint Director, Vocational Education and Training, Regional Office, Aurangabad for assessment. After assessment a copy of said report would be submitted to audit.

Further progress may be furnished to audit.

**Para.19: Excess release of grant Rs. 23,155/- due to non assessment of grant (towards tuition fees received from students).  
(Pandit Jawaharlal Nehru, MCVC College, Aurangabad)**

As per Secondary School Code 92.1 (B), tuition fees received from the student to the school should be deducted from the salary grant paid while assessing the salary & non salary grant paid to school during subsequent assessment.

Scrutiny of Receipt & Payment account for the year 2011-12 to 2014-15 it is observe that the Pandit Jawaharlal Nehru (MCVC), Aurangabad has received an amount of Rs. 23,155/- towards tuition fees but was not deducted from salary grant. The details are given below:

Year	Account type	Tuition fees
2011-12	Receipt & Payment	5640
2012-13	Receipt & Payment	7140
2013-14	Receipt & Payment	6055
2014-15	Receipt & Payment	4320
<b>TOTAL</b>		<b>23155</b>

On this being pointed out in audit Principal stated that necessary adjustment of term fee would be got done during the assessment of salary grant from the Accounts Officer, Vocational Education and Training, Regional Office, Aurangabad and thereafter copy of assessment report would be submitted to audit.

Further progress in the matter may be intimated to audit.

**Para.20: Non crediting of lapsed deposit Rs.6,760/- into Government account (Pandit Jawaharlal Nehru, MCVC College, Aurangabad)**

As per Rule 506 of Maharashtra Treasury Rule, 1968 any amount lying unclaimed for more than three financial years it should be treated as lapse deposit and credited into Government account.

On scrutiny of Balance Sheet and Receipt & Payment Account for the period 2011-12 to 2015-16 of the Pandit Jawaharlal Nehru College (MCVC), Aurangabad revealed that undisbursed library deposit of Rs. 6,760/- (upto March 2015) were shown under the head of 'liability of library deposit'. This amount was accumulated since long. As per above provision it should be treated as lapse deposit and credited into Govt. account. But the same was not done by the MCVC College.

On this being pointed out in audit, Principal stated that necessary guidance in the matter from higher office would be obtained and accordingly further necessary action would be taken.

Further progress in the matter may be intimated to audit.

**Para.21: Non-utilisation of grant of Rs 3 lakh by MCVC, Aurangabad (Pandit Jawaharlal Nehru, MCVC College, Aurangabad)**

Pandit Jawaharlal Nehru Mahavidyala, Aurangabad (MCVC College) is run by Ajintha Education Society, Aurangabad.

Scrutiny of the Balance Sheet / Receipt and Payment statements prepared by the Chartered Accountant revealed that the MCVC College had received Building Grant of Rs 1,50,000 and Equipment Grant of Rs 1,50,000 in 2003. This grant is reflected in Balance sheets from 2011-12 to 2015-16.

Further scrutiny revealed that this grant of Rs 3 lakh was not utilized by the MCVC College as seen from Balance Sheet of 2015-16.

On being asked for non utilization of grant, Principal stated that Rs.1,50,000/- was received for construction of building. Since the grant was insufficient for construction, proposal for additional grant was sent to Government. However, necessary sanction is awaited.

However the fact remained that the grant has received long back and lying idle.

**Para.22: Excess release of grant Rs. 129194/- due to non assessment of grant (towards tuition fees and term fees received from students).  
(Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad)**

As per Secondary School Code 92.1 (B), tuition fees received from the student to the school should be deducted from the salary grant paid while assessing the salary & non salary grant paid to school during subsequent assessment.

Scrutiny of Receipt & Payment account for the year 2011-12 to 2015-16 it was observe that the Sant Dnyaneshwar Mahavidyalaya, Soegaon, District Aurangabad had received an amount of Rs. 110533/- towards tuition fees and Rs.18661/- towards Term Fee, and kept in saving bank account. The details are as under:

Year	Account type	Tuition fees	Term fees	Total
2011-12	Receipt & Payment	12740	2120	14860
2012-13	Receipt & Payment	18758	5678	24436
2013-14	Receipt & Payment	39534	6558	46092
2014-15	Receipt & Payment	24045	3902	27947
2015-16	Receipt & Payment	15456	403	15859
<b>TOTAL</b>		<b>110533</b>	<b>18661</b>	<b>129194</b>

On this being pointed out in audit the Principal stated that the said amount would be adjusted by crediting it to salary account and accordingly intimated to audit.

However, the fact remained that there is excess release of grant to the extent of Rs.129194/-.

Further progress in the matter may be intimated to audit.

**Para.23: Non creation of School Development fund**

**(Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad)**

As per Government of Maharashtra, Education department Resolution no: Edu.No.-SSN-1092/3020/SE-1 dated 27.10.1993 & section 88.3 of secondary school Code. in order to enable the schools to set up fund for Capital formation on the discretionary power of the Management a Development fund should be constituted for every year for aided non-Government Secondary School from the financial year 1993-94. Every school should open an account in Scheduled Bank or Cooperative Bank in its area and designate the account 'School Development Fund Account' and Management of every school should contribute and credit every year its share to this account @ 2 percent of total admissible expenditure in preceding year for a school in urban area & 1 percent for a school in rural area. The Development fund so created was to be spent on construction of new school building or addition and alteration to existing school building, Major/ Special repairs, purchase of science apparatus and equipment, purchase of furniture, purchase of audio- visual and other equipments, teaching equipments, purchase of sports and physical education equipments, purchase of books etc. Scrutiny of records revealed that the school had neither created the Development fund, nor the Management contributed and credited its share of Rs.337312/- to that account during the period 2011-12 to 2015-16. The details are as under:

year	Amount of admissible Expenditure Rs.
2011-12	2209530
2012-13	3048336
2013-14	3547305
2014-15	3884576
2015-16	4175828
<b>Total</b>	<b>16865575</b>
<b>Development fund@ 2percent</b>	<b>337312</b>

In reply Principal stated that Society had provided fund from time to time for routine expenditure which is credited to non-salary account. However, in future due care would be taken to credit the fund received from the Society to proper account as per rule.

Further progress in the matter may be intimated to audit.

**Para.24: Non assessment of salary grant.**

**(Sant Dnyaneshwar Mahavidyalaya, Soegaon (MCVC), Aurangabad)**

Government Aided Schools/colleges are in receipt of salary grants from government. While releasing the grant for ensuing financial year, the grant already paid during last year should be assessed by competent authority and any recovery is to be deducted or short payment needs to be given while releasing the grant for next year.

The current audit party allotted to audit team is from the year 2011-12 to 2015-16 however, it was seen that assessment by competent authority was done as detailed below -

Name of Institution/ College	Assessment done by the Competent Authority/Education Department upto years	Assessment not done by the Competent Authority/Education Department for the year	Salary Grant received upto the month/year.
Sant Dnyaneshwar Mahavidyalaya MCVC, Soegaon, Dist. Aurangabad	2010-11	2011-12 to 2018-19	April 2019

In reply Principal stated that the audited statement of Balance sheet, Receipt & Payment and Income and Expenditure by the Chartered Accountant(CA) was submitted to the Accounts Officer, Vocational Education and Training Regional Officer(AO, VETG), Aurangabad for its assessment. However, the work of salary grant assessment was awaited from the AO, VETG, Aurangabad.

Further progress in the matter may be intimated to audit.

**Part-III: Follow Up on Findings Outstanding Paras from Previous Inspection Report**

Sr. No.	Name of Unit	Period of IR		Under Section	Pending Para No.	Total
		From	To			
1.	Principal, Pandit Jawharlal Nehru Senior College, Aurangabad	2004-05	2007-08	14	1	1
		2006-09	2010-11	14	1.5	2
2.	Principal, Sant Dnyaneshwar College (Junior College), Soegaon, Aurangabad.	2004-05	2007-08	14	1	1



Year	Grant received	Tuition fees	Admission fees	Total (1+2+3)	Salary paid	Excess payment of salary grant
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**INSPECTION REPORT FOR THE PERIOD FROM 2004-05 TO 2007-08. Of  
Principal, Pandit Jawharlal Nehru Senior College, Aurangabad**

**Para.1: Excess account of Salary Grant for the year 2004-2005 to 2007- 2008 in respect of Pandit Jawharlal Nehru College, Aurangabad.**

Scrutiny of receipt and payment of salary grant revealed that excess salary grant was received by the Principal, Pandit Jawharlal Nehru College, Aurangabad during 2004-2005 to 2007-2008 amounting to Rs 16,95,039/- as detailed below:

Excess salary grant paid to the Sr. College during 2004-2005 to 2007-2008 is required to be adjusted during payment of next grant. However, it was seen that excess grant paid had not been adjusted till date.

In reply Principal stated that excess grant received would be adjusted in the final assessment.

During previous audit (January 2015), Principal stated that as per assessment for the year 2005-06, amount of Rs. 1,53,782 is receivable from Government.

Status of recovery for the year 2006-07 and 2007-08 may be stated.

During current audit (June 2019) Principal stated assessment of salary grant was got done upto 2005-06. It was added that while assessing the grant, the excess/less grant of yester year is taken into consideration and therefore excess salary was paid cannot be said.

Matter is brought to the notice of Jt. Director Higher Education, Aurangabad for comments.

**INSPECTION REPORT FOR THE PERIOD FROM 2008-09 TO 2010-2011 of  
Principal, Pandit Jawharlal Nehru Senior College, Aurangabad**

**Para.1: Unauthorized utilization of tuition fee.**

Government of Maharashtra vide their Higher and Technical Education Department Resolution No NGC-2003/(354/03) Ma Shi-3 dated 23.09.2003 decided to provide Non salary grant @5% of salary grant paid. Further, Director of Higher Education, MS, Pune in their letter No BUD-2009/

2004-2005	77,01,642	260x800 =208000	387x25=9675	79,19,317	74,50,358	+ 468954
2005-2006	86,84,502	224x800 =179200	321x25=8025	88,71,727	90,28,676	(-)156949
2006-2007	95,12,073	170x800 =136000	270x25=6750	9,54,823	87,13,534	+941289
2007-2008	96,30,698	183x800 =146400	252x25=6300	97,83,398	93,41,658	+491740
<b>Total excess payment of salary grant (in Rs)</b>						<b>1745039</b>

NSG/Accounts-2 dated 22.04.2004 addressed to all Divisional Joint Director of Higher Education stated that the Principal must credit the amount received from the students on account of tuition fee and other fees (i.e. Library Fee and Laboratory Fee, etc.) in salary grant account. It was also mentioned that after issue of order of sanctioned non salary grant by Joint Director, colleges may transfer the amount from salary to non salary account. Further, Director of Education (Higher Education), MS, Pune intimated that non salary grant is not admissible to the institution wherein no regular Principal appointed.

Scrutiny of records revealed that during the period from 12.08.2008 to 31.08.2010, post of Principal was run by in charge i.e. during 2009-10 and hence college was not entitled for non salary grant. Further, during scrutiny of audit report for the year 2009-10 it was observed that tuition fee amounting to Rs 1,20,240 received from the students was utilized as non salary grant without crediting it to salary grant as no non salary grant permissible to the college.

During previous audit, the Principal stated that due to non assessment for the years 2008-09 to 2010-11 amounts lying in non salary account.

Reply is not acceptable as tuition fee is required to be credited to salary grant only and after assessment by the Joint Director, tuition fee required to be utilized as NSG.

During current audit (June 2019) Principal stated the assessment was not done since 2006-07, after the assessment the tuition fees would be transferred to salary account.

Comments from Jt. Director Higher Education Aurangabad may be furnished to Audit.

**Para. 5: Unspent balance of Rs 21,571/-**

Scrutiny of Cash book revealed that amount of Rs 21,571 received from university for conducting examination during 2010-11 was still lying with college.

While accepting the fact, the Principal stated that amount was received after transfer of the official which would be settled as early as possible.

During current audit (June 2019) no change in earlier compliance, hence para may remain for want of final compliance.

**INSPECTION REPORT FOR THE PERIOD FROM 2004-05 TO 2007-08 of  
Principal, Sant Dnyaneshwar College (Junior College), Soegaon, Aurangabad**

**Para.1: Non adjustment of tuition fee of Rs 1.06 lakh from the salary grants.**

During the scrutiny of audit statements, prepared by M/s R.S.Lotke & co. for the period from 2004-05 to 2006-07, it was noticed that the following amount in respect of salary grant was released by the Education Officer, Zilla Parishad, Aurangabad:

Year	Amount of salary grant in Rs.
2004-05	15,32,192
2005-06	16,24,610
2006-07	16,57,470

As per the norms prescribed by the Govt. vide GR of 1979, the salary grants were required to be reduced by the amount of tuition fee received during the year. However, during scrutiny of the records it was observed that the tuition fees amount of Rs 31,867 only was deducted from the salary grants released by the Deputy Director of Education, Aurangabad for the years from 2004-05 to 2006-07 although the tuition fee released was as mentioned below:

Year	Tuition fee released by the Education Department	
	For XI <sup>th</sup> Class	For XII <sup>th</sup> Class
2004-05	73 students X @ Rs 240 =Rs 17520	193 students X @ Rs 270 = Rs 52110
2005-06	49 students X @ Rs 240 =Rs 11760	62 students X @ Rs 270 = Rs 16740
2006-07	77 students X @ Rs240 =Rs 18480	80 students X @ Rs270 = Rs 21600
<b>TOTAL</b>	<b>Rs 47,760</b>	<b>Rs 90,450</b>

Thus, it was apparent from the above details that out of tuition fee amounting to Rs 1,38,210 (Rs 47,760 + Rs 90,450), only Rs 31,867 was deducted and the remaining amount of Rs 1,06,343 (Rs 1,38,210- Rs 31,867) was not deducted from the salary grants released from the year 2004-05 to 2007-08 and thus the institute was given undue benefit of Rs 1,06,343.

While accepting the fact, the Principal stated that amount was received after transfer of the official which would be settled as early as possible.

During current audit (June 2019) no change in earlier compliance, hence para may remain for want of final compliance.

**INSPECTION REPORT FOR THE PERIOD FROM 2004-05 TO 2007-08 of  
Principal, Sant Dnyaneshwar College (Junior College), Soegaon, Aurangabad**

**Para.1: Non adjustment of tuition fee of Rs 1.06 lakh from the salary grants.**

During the scrutiny of audit statements, prepared by M/s R.S.Lotke & co. for the period from 2004-05 to 2006-07, it was noticed that the following amount in respect of salary grant was released by the Education Officer, Zilla Parishad, Aurangabad:

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<b>TOTAL</b>	<b>Rs 47,760</b>	<b>Rs 90,450</b>

Thus, it was apparent from the above details that out of tuition fee amounting to Rs 1,38,210 (Rs 47,760 + Rs 90,450), only Rs 31,867 was deducted and the remaining amount of Rs 1,06,343 (Rs 1,38,210- Rs 31,867) was not deducted from the salary grants released from the year 2004-05 to 2007-08 and thus the institute was given undue benefit of Rs 1,06,343.

During previous audit (January 2015). Principal stated that amount of Rs 70,000 already adjusted and balance amount of Rs 36,343 would be adjusted during next assessment.

Details regarding adjustment of tuition fees by Education officer may be furnished.

#### ACKNOWLEDGEMENT

(A) Details of Persons in position as The Principal Sant Dnyaneshwar Mahavidhalaya Soegaon Distt., Aurangabad:

The following official held the post of the Principal Sant Dnyaneshwar Mahavidhalaya (MCVC) Soegaon Distt., Aurangabad the period covered by audit.

Sr. No.	Name of the Principal	Period covered by
1	Shri K.R.Choudhary	01-09-2010 to 31-01-2013
2	Shri.Dr.S.S.Fawar	01-02-2013 to 15-07-2015
3	Shri Dr. G. M. Agnihotri	16-07-2015 to 21-09-2017
4	Shri Dr. A.B.Naikwade	22-09-2017 to till date

(B) All requisite information and records called for by audit were produced by the concerned staff members of the Office of the Principal Sant Dnyaneshwar Mahavidhalaya (MCVC), Soegaon Distt., Aurangabad.

  
Sr. Audit Officer / OAD(HQ)-II


### ACKNOWLEDGEMENT

(A) Details of Persons in position as The Principal, Pandit Jawaharlal Nehru Mahavidhalaya, Aurangabad Distt, Aurangabad:

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

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. D.B.Choudhari	01/04/2011 to 31/05/2013
2	Dr. S.S.Ambhore	01/06/2013 to 17/06/2015
3	Dr. A.B.Naikwade	18/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

(B) All requisite information and records called for by audit were produced by the concerned staff members of the Office of the Principal Pandit Jawaharlal Nehru Mahavidhalaya. (Sr College), Aurangabad

  
Sr. Audit Officer / OAD (HQ)-II


### ACKNOWLEDGEMENT

(A) Details of Persons in position as The Principal, Pandit Jawaharlal Nehru Mahavidhalaya, (Jr. College) Aurangabad.

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

Sl. No.	Name of Principal/Headmaster	Period
1	Shri. D.B.Choudhari	01/04/2011 to 31/05/2013
2	Dr. S.S.Ambhore	01/06/2013 to 17/06/2015
3	Dr. A.B.Naikwade	18/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

(B) All requisite information and records called for by audit were produced by the concerned staff members of the Office of the Principal Pandit Jawaharlal Nehru Mahavidhalaya, (Jr College), Aurangabad.

  
Sr. Audit Officer / OAD (HQ)-II






### ACKNOWLEDGEMENT

(A) Details of Persons in position as The Principal Sant Dnyaneshwar Mahavidhalaya Soegaon Distt. Aurangabad:

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3	Shri Dr. G. M. Agnihotri	16-07-2015 to 21-09-2017
4	Shri Dr. A.B.Naikwade	22-09-2017 to till date

(B) All requisite information and records called for by audit were produced by the concerned staff members of the Office of the Principal Sant Dnyaneshwar Mahavidhalaya, (Jr College), Soegaon Distt. Aurangabad.

  
Sr. Auditor/ OAD(HQ)-II


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3	Dr. A.B.Naikwade	18/06/2015 to 21/09/2017
4	Dr. G.M.Agnihotri	22/09/2017 to till date

(B) All requisite information and records called for by audit were produced by the concerned staff members of the Office of the Principal Pandit Jawaharlal Nehru Mahavidhalaya (MCVC), Aurangabad

  
Sr. Audit Officer / OAD(HQ)-II


#### ACKNOWLEDGEMENT

(A) Details of Persons in position as Principal Sant Dnyaneshwar Mahavidhalaya Soegaon Distt. Aurangabad:

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(B) All requisite information and records called for by audit were produced by the concerned staff members of the Office of the Principal Sant Dnyaneshwar Mahavidhalaya (MCVC), Soegaon Distt., Aurangabad.

  
Sr. Audit Officer / OAD (HQ)-II

