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**Government of Telangana
COLLEGIATE EDUCATION**

O/c

From

To

Dr.K.Narsimha Rao,M.A.,Ph.D.,
Principal(FAC),
Govt.Degree College(Co-Ed.),
Wanaparthy, Wanaparthy District.

The Commissioner of Collegiate Education,
Government of Telangana,
Nampally, Hyderabad.

490
Rc.No.Accts./AG Audit -2018-19/2019,Date: 8 - 7-2019

Sir,

Sub:- GDC(Co-Ed),Wanaparthy- Audit of Accounts for the year 2018-19 by the Audit Party, office of the AG(G&SSA),Govt. of A.P.& Telangana, Hyderabad – Reply submitted – Reg.

Ref:- Lr.No.PAG(G&SSA)/SS.II/Edn.II/TS/2019-20/D.No.06, Date 15.04.2019 of Sr.Audit Officer, O/o AG(G&SSA),Govt. of A.P.& Telangana, Hyderabad

With reference to the above cited, I wish to submit that, the Audit Party of office of the AG (G&SSA),Govt. of A.P.& Telangana, Hyderabad has visited the college during the period 12.02.2019 to 16.02.2019 and conducted the audit of accounts of the college, and communicated its findings through the letter under reference cited.

In compliance of the A.G's letter cited under reference, I am herewith submitting the replies to the findings in duplicate with a request to arrange to forward the same to the Accountant General(G&SSA), Govt. of Andhra Pradesh & Telangana, Hyderabad.



Yours faithfully,
[Signature]
PRINCIPAL
Govt. Degree College (Men)
Principal(FAC)
WANAPARTHY-509 103
GDC(Co-Ed),Wanaparthy. *[Signature]*

Encl: as above

**REPLIES TO THE ACCOUNTANT GENERAL (AUDIT), TELANGANA, HYDERABAD'S AUDIT REPORT ON
THE ACCOUNTS OF THE PRINCIPAL, GOVERNMENT DEGREE COLLEGE. WANAPARTHY FOR THE YEAR
2018-19(Dates of Audit from 12.02.2019 to 16.02.2019(5 working days)**

**1. CREATION OF NEW FACILITIES TO DEGREE COLLEGES UNDER RASHTRIYA UCHCHATAR
SIKSHA ABHIYAN(RUSA):**

Delay completion of the building: It was observed that an amount of Rs. 1.40 crore was released in installments from March,2016 towards construction of four(4) Additional class rooms including electrification and construction of toilet block and Renovation/up-gradation of existing facilities. An amount of Rs. 89,30,313/- was paid to EE, TSEWIDC, Mahabubnagar towards construction/renovation of the college to which utilization certificate to the extent of work done towards upgradation/renovation of the existing facilities in the college were submitted by the TSEWIDC. The balance available funds with the college is as on date is Rs. 57,42,521/-(including interest). On physical verification the following observations were made.

- i) The construction of the college was not completed to the full extent i.e. the electrification and other misc.works are still pending.
- ii) Though the construction work was started in 2016, the work is yet to be completed as on 2/2019 and yet to be handedover to the college.
- iii) In spite of incurring Rs.89.30 lakh towards construction of the building and sufficient available with the college, the building could not be used due to non completion of the building in full shape like Electrical fitting. Flooring and other miscellaneous works.
- iv) The present status of the construction of the work are not available on records.

REPLY: For the sub-paras 1 to 4, it is submitted that, the pending works viz.electirification, flooring and other miscellaneous works of the 04 additional class rooms completed by the EE,TSEWIDC, Mahabubnagar and the possession is handed-over to the college authorities recently.

NON-HANDING OVER OF THE BASKET BALL COURT: A Basket Ball court was constructed in the premises of the college with an estimated cost of Rs.18.29 lakh. It was observed that through the construction of Basket Ball court was completed the same was not put to use till date.

REPLY: The EE,EWIDCE, Mahabubnagar has handed over the possession of the basket ball court recently, and now the court is made available to the students to play.

NON-UTILISATION OF COMPUTERS: An amount of Rs.5.00 lakh paid to M.D.TSTSL towards supply of Computers on 3.11.2017. It was observed that the computers were delivered to the College in November,2018 and the same were not put to use till date.

REPLY: The pending works of the newly constructed rooms viz. electrification and miscellaneous works are completed and possession is handed over to the College. Now the computers are arranged and installed in the newly constructed room and made available to students for use.

II. OBSERVATIONS ON POST MATRIC SCHOLARSHIPS:

1. Delay in payment of Post Matric scholarships

On scrutiny of the records and Cash book relating to Post Matric Scholarships, it was observed that the scholarship amounts(RTF-fees) of Rs. 38.22 lakh pertaining to the period from 2009-10 to 2018-19, were drawn and kept in the scholarship account till date without disbursement/adjustment to the students/College account till date.

REPLY: The college could not disburse the scholarship amount to the students immediately for want of their account numbers and IFSC nos.. Steps are taken to expedite the disburse amount to the students by collecting their account numbers and also to re-credit the undisbursed amount to the department. The same will be submitted before the audit party at the time of next audit.

Non-reconciliation of Cash book and pass book of Scholarship account:

It was observed that the balance of the Scholarship account to the end of January 2019 In respect of the Cash book is Rs. 38,21,880/- and that of Bank Pass Book was Rs. 39,07,205/-. Hence, there was a difference of Rs. 85,325/- which needs to be reconciled.

REPLY:As directed by the Audit authorities the reconciliation of cash book with pass book will be made and result will be submitted in the next Audit.

III. PROCUREMENT OF ITEMS FROM UNAUTHORISED AGENCIES.

It was observed that the following items were procured from A to Z Business Solutions instead of Telangana State Technology Services(TSTS)

Items Purchased	Date of procurement	Amount
Desktops	25.11.2014	9,21,743
LCD projector UPS etc	05.01.2015	10,27,836
Desk tops	05.01.2015	1,29,755
	TOTAL	29,79,334

REPLY: M/s. A to Z Business solutions has offered to supply the articles at the DGDS price which is less than the rates offered by of Telangana State Technology Services(TSTS) at that time. Therefore the articles are purchased from M/s. A to Z Business solutions. Hence requested to drop the para.

IV. IRREGULAR DRAWAL OF EL ENCASHMENT TO TEACHING STAFF DRAWING UGC PAY SCALES.

It was observed from the pay bill/vouchers of the college that EL encashment of 15 days and 30 days was drawn and paid to the teaching staff of the college during 2016-17 & 2017-18 who were drawing their pay under UGC scales, in contravention of the Government orders. The details payment made to lecturers are given in annexure 1. Necessary action may therefore be taken to recover the irregular payments made towards encashment of surrendered Earned leave.

REPLY: The teaching staff of the college drawing UGC Pay scales are being credited 06 days Earned leave per year under A.P.L.R. 1933. As per these rules they have permitted to encash earned leave. The treasury authorities too have not objected to admit the claim. Hence requested to drop the para.

V. NON-UTILISATION OF ACCUMULATED SPECIAL FEE Rs.12.40 LAKH.

During the Scrutiny of the Special fee account for the period from 2014-15 to 2017-18, it was observed that there was a closing balance of accumulated fee of Rs. 12.40 lakh(vide Annexure-I) as on 31.3.2018.

Diversion of special fee fund:

It was observed that an amount of Rs. 26,956 was diverted towards payment of electricity charges and telephone bills as under.

Purpose	Date of payment	Amount
Electricity charges for Aug.2013	8.10.13	9,465
Electricity charges for Spet.2013	31.10.13	7,888
Telephone charges for Oct.2013	26.11.13	494
Electricity charges for Jan.2014	18.02.14	9,109
	TOTAL	26,956

REPLY: It is usual practice in the college that In case of exigency the Electricity and Telephone bills are met from special fee fund to avoid disconnection and recoup the

same on release of government budget. The aforementioned bills will be recouped in the budget that will be sanctioned to the college during this year 2019-20. Further the accumulated special amount of Rs. 12.40 will be utilized by taking permission from the Commissioner of Collegiate Education, Hyderabad.

VI. NON-INSTALLATION OF BIOMETRIC DEVICES-Rs.90,000

An amount of Rs.2,05,789/-was received by the College towards procurement of 6 CC cameras and 6 Biometric devices and the same was transferred to TSTL(Telangana State Technology Services), Hyderabad for on 15.12.2016. It was observed that the CC cameras were installed and put in use from 24.5.2017 but the 6 Biometric devices amounting to Rs. 90,000/- were not received so far. Though the payment was made in 12/2016, the biometric devices were not supplied by TSTSL as on 2/2019.

REPLY: The Telangana State Technology Services, Hyderabad has not supplied the Bio-Metric devices till date in spite of requests. Soon after receipt of the devices the same will be put in to use.

VII. POOR PERFORMANCE IN PASS PERCENTAGE, ENROLMENT AND DROPUTS.

Poor Pass Percentage: During scrutiny of records files it was observed that the overall pass percentage of Students in the college was ranging from 40.45% to 43.73% only. As detailed in the annexure.

REPLY: Many of the students of the college are from rural area. In spite of putting best efforts by the college they are not putting efforts to increase their academic interest. Whatever be the cause the staff is making their level best to increase their academic standard.

Percentage of Drop outs: It was observed that there percentage of dropouts of the students ranged from 7.41% in 2014-15 to 17.81% in 2017-18.

REPLY: On joining in to the courses some students take back their TCs in order to join TTC, B.Tech, & B.Pharmacy etc. However steps will be taken to convince them to continue their study in the college.

Decreasing Trend of students enrolment in the College: During scrutiny of the records/files pertaining to Student enrolment, it was observed that the total enrolment of students decreased from 1834 in 2012-13 to 966 in 2017-18.

REPLY: The college is situated 4 KMs away from the town and there is tough competition from the private colleges that are located in the town. Hence, the parents are opting for locally available colleges only. Even though as per the orders of the Our

head of department i.e. the Commissioner of Collegiate Education, Hyderabad we personally approached the students by visiting the Junior colleges and giving wide publicity through pamphlets and banners. We are hoping that this year the strength will increase.

VIII. POOR PERFORMANCE IN JAWAHAR KNOWLEDGE CENTRE(JKC)

It was observed that the percentage of placements ranged from 6% in 2014-15 and 36% in 2017-18. No student appeared for student drive placements during 2015-16 and 2016-17. Progress made in this regard may be intimated.

REPLY: The college is located 150 Kms. away from state Capital Hyderabad city. On approaching the authorities of the companies they are giving positive reply but not turning up. However the college will made best efforts in this regard the same will be submitted in the next audit.

IX. NON-REMITTANCE OF UNCLAIMED CAUTION MONEY DEPOSIT(CMD) TO GOVT. ACCOUNT Rs.63,630/-

It was observed that an amount of Rs. 63,630/- pertaining to the Caution Money Deposit was accumulated during the period from 2010-11 to 2017-18 without being refunded to the students.

REPLY: The unclaimed CMD amount of Rs. 63,630/- is credit in to Government account vide challan No.28445, dated:31-3-2019. Copy of the same is herewith submitted for perusal and requested to drop the para.

X. NON RECONCILIATION OF CASH BOOK FIGURES WITH THOSE OF BANK PASS FIGURES

During scrutiny of cash books relating to various items i.e. scholarship, UGC, special fee etc. along with the respective pass books the following observations were made.

S.No	Description	Balance as per cashbook	Balance as per pass book	A/c.No.	Bank	Difference
1	Special Fee	11,36,659	11,43,889	8443-123	SBI WNP	7,230
2	Restructure(CPDC)	3,86,120	7,39,577	52170608697	SBI WNP	3,42,647
3	CMD	60,190	63,630	8443-106-01	SBI	3,440
4	UGC cash book	119474	1,72,441	1103269105	SBI	52,967
5	Scholarship	39,81,880	40,67,205	30663664216	SBI	85,325

REPLY: Instructions are given to the concerned staff to make reconciliation of accounts to find out the causes for the difference and take steps to rectify the same. The progress will be submitted in the next audit.


Placing of funds in F.D.A/cs for a long time without utilization.

Deposit	Name of the bank	Amount deposited	Deposited on	Maturity value(Rs.)	Maturity date
Kalpataruvu Deposit	Andhra Bank	1,19,780	18.11.2009	2,46,048	18.11.2019
Kalpataruvu Deposit	Andhra Bank	2,90,098	18.11.2009	5,81,098	18.11.2019

The details of above deposits from which the amount was drawn and kept in F.D. were not available on record. Placing amounts in FDs without utilizing them for the purpose for which they were released is not in order. Hence immediate action may therefore be taken to obtain the orders of competent authority either to encash the deposits and utilize the same for the purpose for which they were released or remit to Govt. account.

REPLY: As directed by the Audit party the college will request our CCE, Hyderabad to utilize the amount either for award of medals to toppers of the college or for development of the college. The progress will be submitted at the time of next audit.

Date: 15.06.2019


PRINCIPAL(FAC) 8/7/2019
GDC(CO-ED), Wanaparthy.
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