

Administrative Audit Report
of
Maharashtra Girls' Education Society's
Hujurpaga Mahila Vanijya Mahavidyalaya,
691 Narayan Peth, Laxmi Road,
Pune 411030.

Under quality assurance initiative of the institution,
as recommended by NAAC Criterion 6 (6.5.4)
and the initiatives under Maharashtra Public University Act, Sec 117(1)

By
Internal Quality Assurance Cell (IQAC)
of
Progressive Education Society's
Modern College of Arts, Science & Commerce,
Ganeshkhind, Pune 411016.

16th May, 2018

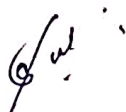
Administrative Audit was conducted as per request by Maharashtra Girls' Education Society's Hujurpaga Mahila Vanijya Mahavidyalaya, Pune 411030, under quality assurance initiative of the institution, as recommended by NAAC Criterion 6 (6.5.4) and the initiatives under Maharashtra Public University Act, Sec 117(1), on 16th May, 2018.

Objectives :

1. To streamline the administrative procedures practiced by the institution.
2. To suggest or to recommend any improvement in the existing practices with reference to existing GR on Higher Education, Government of Maharashtra, guidelines of UGC and affiliating university.
3. To identify the gray areas on procedural part and strengthen the Human Resource to make improvement in respective areas of administration.
4. To verify the smooth functioning of the administration in the institution as a support service for effective academics in the institution.
5. To strengthen the administrative staff as a nodal officers and mentors for the student whereas trustees for the institution.
6. To monitor day to day functioning of the administrative unit for the hassle free transaction and keep healthy relations with all the stakeholders of Higher Education.
7. To make a recommendation for the management of the institution, administrative head, authorities of the College and all the employees of the institution for the improvement of administrative standard.

Procedure :

1. List of all standardized expected documents in a chronological order are supplied to the institution one month before the Audit.
2. Documents are classified according to the requirements of the apex bodies of respective government, affiliated university, support systems, collaborators, well-wishers and so on who have direct and indirect influence.
3. The administrative head of the office discussed with assessors on the areas for smooth conduct of Administrative Audit.



4. Representatives of administrative office visited other Higher Education Institutions as per the requirement where administrative function is at par.
5. Interaction with the Principal of the College and In-charge teacher of Administrative Audit was carried out before initiating the process of Administrative Audit.
6. All files and necessary documents were verified physically and observations were noted.
7. Discussion with each administrative staff was carried out to understand the width and depth of knowledge of the duties or work that he/she is performing for execution of assigned administrative responsibility.

Observations :

Name and Address of the institution : Maharashtra Girls' Education Society's Hujurpaga Mahila Vanijya Mahavidyalaya, Laxmi Road, Pune 411030.

1. **Affiliation :** In accordance with 'Maharashtra Public University Act', Section 107 to 111 and University Approval Circular and circulars issued by the affiliating university from time to time.

Currently the institute offers three programmes as follows

Programme	Commenced from	No. of Divisions	Affiliation status
B.Com.	2001	3	Permanent (Awaiting letter)
B.B.A.	2005	1	Continuation of Affiliation
B.B.A.(C.A.)	2008	1	Continuation of Affiliation

It was observed that procedure for closure of B.F.T. programme was followed due to non-availability of sufficient number of students.

Proper procedures were followed for permanent affiliation, continuation of affiliation and natural growth. Affiliation records are updated. Compliance of recommendations given by Local Inquiry Committee are partly completed.

2. Recruitment :

- a. Teaching and Non-teaching posts should be fixed on the basis of student strength as on 30th October of every Academic Year and get it approved from Joint-Director, Hire Education, Government of Maharashtra, Pune.

- b. Recruitment of non-teaching staff should be in accordance with the staffing pattern of Maharashtra State (1989).
- c. Some of the teaching posts have been filled on permanent basis by following proper procedure and got university approval also.
- d. Temporary recruitment process and documents are with the parent institute.
- e. The institute has maintained personal files of permanent staff members. It is suggested that It should contain following documents...

- i. Appointment order,
- ii. Confirmation Letter,
- iii. Aadhar No.,
- iv. PAN,
- v. Residential Proof,
- vi. Gazette in case of name change,
- vii. Educational Qualification Attested Certificates,
- viii. Notices/Memo issued if any,
- ix. Additional qualification if any,
- x. Awards received by the employee if any,
- xi. Medical fitness certificate,
- xii. Provident Fund nominee form,
- xiii. Confidential Report of the employee.

Other personal documents should be with the concerned employee.

- f. Service book of permanent faculty is maintained by the institute. It needs to be updated periodically. Nomination records and Educational Qualifications need to be updated in service book. Employee's signature should be taken wherever necessary. Documents related to educational qualification, appointment order, confirmation letter, approval letter, Orientation and Refresher course certificates should be attached with the service book.
 - g. Documents related to appointment of Teaching and Non-teaching staff not available with the College office.
3. **Fees reconciliation** : Student fees register has been properly maintained. Bank reconciliation with reference to student fees collection is practiced. Efforts be taken to receive amount of Rs. 1,70,000 against fees due for the academic year 2017-18.



4. **Admission** : Admission procedure of the institute is online. Efforts are taken like circulation of handbills and display of banners to fill admissions to various programmes offered. Advertisement in newspaper can also be given to increase the enrollment of students.

Intake capacity for B.Com. is 360. Enrollment of B.Com. programme is 100%. It has been noticed that 20% seats have been additionally sanctioned by the University for the academic year 2017-18. Accordingly, admissions were made against the additional sanctioned seats also.

Intake for B.B.A. and B.B.A.(C.A.) is 80 students each. It was observed that enrollment is not up to the mark in these programmes.

Category wise list of students at entry level should be prepared.

5. **Eligibility** : Year wise eligibility circular needs to be maintained. Specimen form of eligibility checked. Admissions to B.B.A. and B.B.A.(C.A.) programme should be in accordance with the guidelines as prescribed by the University.
6. **Pro-rata file** : Pro-rata as per the number of students admitted is timely submitted to university and verified with the bank challan.
7. **Scholarships and Freeships** : There are 629 beneficiary students of scholarships and freeships. 150 students have applied for scholarship but not sanctioned. The institute has an updated record of scholarships and freeships. College maintains student details like bank account number, Aadhar number etc. College share and student share has been deposited into respective bank account. Scholarship reconciliation statement is also maintained.
8. **Budget** : Budget monitoring mechanism is in place. Budget heads be increased for Staff Welfare, Student Welfare, Student Aid Scholarship, Seed money for Research etc.
9. **Audited statement of accounts** : Internal Audit is done regularly and queries are resolved immediately. Internal Audit report is not available at college office.

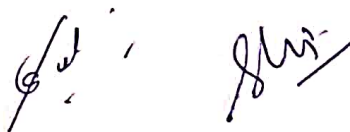
Statutory Audit is done on regular basis. The audited statements of account for the financial year 2016-17 were examined. The financial position was as follows :

1. B.Com. unit shows a deficit of Rs. 20,21,194.30
2. B.B.A. unit shows a deficit of Rs. 17,08,883.83
3. Earn & Learn unit shows a surplus of Rs. 2,745
4. Y.C.M.O.U. unit shows a surplus of Rs. 5,80,737.80.

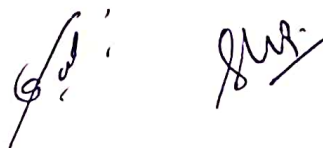


Proper explanation about the following was not received :

1. Income & Expenditure Account of B.Com. unit shows interest on Fixed Deposit Rs. 2,00,987 but no investments are shown in the Balance Sheet.
 2. Source for income of Rs. 13,550 shown in Earn and Learn Unit for Income From Other Sources.
- 10. Receipt and Payment :** Monthly Receipt and Payment statement was available in soft copy.
- 11. Maintenance of infrastructure :** There is no framed policy for maintenance of infrastructure at college level. Maintenance is done on need basis. Parent institution bares the cost of maintenance.
- 12. Purchase Policy, Stock verification :** Dead stock register is maintained. College teachers verifies dead stock as per duties assigned.
- 13. Work distribution :** Work distribution for each administrative staff is very well defined and displayed across the counter.
- 14. Statistical Data :** All statistical data about Students and Employees are maintained properly as required by the University, Government and all apex bodies.
- 15. Overseas Students :** At present there are no overseas students enrolled.
- 16. Examination :** Examination record is properly maintained at office. Standard Operating Procedure for internal and external examination is well defined. Timely submission of examination forms is a good practice of the College. Follow-up of students is taken by phone calls, SMS, WhatsApp etc. for filling up of examination forms. Advance taken from university for examination work is properly utilized and settled in time. College premises are not provided to any external agency for conduct of examination like NET, SLET or any other competitive examination.
- 17. Staff Welfare policy :** No defined welfare policy is in place. Teachers have availed facilities of reimbursement of registration charges of Seminars/Conference fees.
- 18. Grants other than Salary :** Grants received and properly utilized for construction of Ladies Room and for purchase of Photocopy machine under Quality Improvement Programme of Savitribai Phule Pune University. Grants also received for two ongoing Minor Research Projects from Board of College and University Development (BCUD), Savitribai Phule Pune University.



19. **Salary Grants** : Salary grants are not available as the College runs on self-finance basis.
20. **Staff Muster** : Time in and time out is written by every staff on the Muster. Three late marks amount to one leave. A separate late muster is maintained.
21. **Cash Book, Bank Book and Ledger** : Cash Book, Bank Book and Ledger maintained regularly. Denomination of Cash Book and Cash in Hand is regularly made.
22. **Bank Statements** : Bank Pass Book is updated regularly. Monthly reconciliation of Bank Book and Pass Book is done.
23. **IT infrastructure, Software up-gradation** : List of software and hardware on campus is available with the office. A system administrator looks after maintenance of IT infrastructure and software up-gradation.
24. **Other infrastructure** : List of other physical infrastructure including fixtures and furniture is maintained and verified periodically.
25. **e-governance** : Vriddhi software is used for admission process, maintain student database, examination and other processes of administration. Tally software is used for accounting purposes. Shree-Lipi Multilingual Software and Unicode is used for correspondence in regional language.
26. **Green initiative, Energy Conservation** : Energy Audit is carried out by 'Green Solutions Provider Pvt. Ltd.'. Number of Tubes within the premises are 367, Fans 162 and LED Tubes 10. Installation of Solar Power Generation Plant is under consideration. The institution has also taken initiative to undertake Green Audit.
27. **Support Services** : Two units of 100 students each for NSS are sanctioned. Few regular activities under NSS were observed. Number of activities can be increased. Different variety of activities can be undertaken instead of repeated ones. Earn and Learn Scheme is available for the students.
28. **Medical Checkup** : Detail record of students' Annual Medical Checkup of all first year students is up to date and well maintained.
29. **Students' Aid** : TA, DA, Colours provided to students for participation in various sports and cultural competitions.
30. **UGC** : The College is not registered under Sec. 2(f) and 12 (B) of UGC Act thus cannot avail any funding scheme of UGC available for Higher Educational Institutes.



31. **NIRF, AISHE, MIS** : MIS data as required by the affiliating university is submitted timely. The College has also submitted required data for All India Survey of Higher Education (AISHE).
32. **Revenue expenses (Telephone, Electricity, Water, Municipal Tax, Garden Maintenance, Cleanliness, Security, Parking, Canteen)** : Telephone and electricity bills are paid regularly and proper record is maintained. Parent institution bares the cost of other expenses related to Garden, Cleanliness, Security, Parking, Canteen etc.
33. **Taxation** : It was observed and verified from the records and challans that Tax Deducted at Source (TDS) is paid to government regularly and within the prescribed time period. Quarterly TDS returns are filed by the Chartered Accountant of the College. Copy of acknowledgement of Quarterly TDS returns filed by the Chartered Accountant was not available in the office.
34. **Provident Fund** : Deduction of Provident Fund is practiced only for non-teaching staff. Total amount of PF is sent to parent institute timely which in turn deposits the amount in government account.
35. **Insurance** : Presently there is no insurance for employees as well as for infrastructure.
36. **Movement Register and Key Register** : Movement register for Teaching and Non-teaching staff is maintained. There is a need to maintain Key register.
37. **Meeting** : Proceeding Book is properly maintained. Quarterly meetings need to be held for CDC and other College Committees.
38. **Renovation / reconstruction** : As the College building is new and Ample of space, classrooms, laboratories and other facilities are in place. No renovation or reconstruction is carried out recently.
39. **Accommodation** : Hostel having accommodation capacity for 250 students is available on campus which is shared by students of other institutes managed by the Parent Institute. Presently only 2 students of the College have availed the hostel facility. There is no provision for staff quarters.
40. **Transfer, Migration, Bonafide Certificates** : Certificate or concession form/ recommendation letters are provided as and when demanded by students.
41. **Student Placement and Educational Qualification Verification** : Sincere efforts are taken to prepare students for placement. Few students are placed.



42. **Exemption of fees policy** : No exemption of fees is given to any student.
43. **Pension Cases** : College is self-financed therefore Pension facility is not applicable to the employees. No retirement cases till now.
44. **Professional Development** : Regular workshops are conducted for professional development of teaching and non-teaching staff.
45. **Awards and recognition** : Students Geetanjali Lokhnade (2016-17) and Jui Uphale (2017-18) participated in R D Parade on 26th January, 2017 at Raj path, New Delhi.
46. **Grievance redressal** : No reported case about ragging or sexual harassment. So far Internal Complaint Committee was working as 'Mahila Takrar Niwaran Samitee'. Internal squad should visit various places within the campus and maintain report accordingly.
47. **Student Support Measures** : Facilities such as Play Ground, auditorium, library, laboratory, conference hall, gymnasium, indoor stadium, computer center, girls common room are available. Registration fees and financial support is provided to students participating in sports and cultural activities/competitions. Annual gathering is conducted every year. Lunch is provided to the students on the day of Annual gathering.
48. **Allotment of Duties to non-teaching or support staff** : Office Superintendent allot the duties and assign the work for day-to-day functioning of administrative work in consultation with the Principal of the College.

Recommendations :

1. Immediate efforts should be taken to get the 2(f) and 12 (B) certification from UGC.
2. Compliance of recommendations given by Local Inquiry Committee be made at the earliest.
3. Service Book of permanent faculty should be updated periodically. Necessary documents be attached with service book.
4. A copy of documents related to appointment of teaching and non-teaching staff should be kept with the college office.
5. Steps be taken for recovery of fees due on priority basis.
6. Special efforts needs to be taken to increase enrolment of students in B.B.A. and B.B.A.(C.A.) programmes.



7. Entrance examination for B.B.A. and B.B.A.(C.A.) programme need to be conducted regularly. Administrative staff dealing with admission process should be ready with updated information about eligibility for each programme.
8. Few more scholarships may also be explored for the benefit of the students viz. Sahara India, Merit Scholarship of Pune Municipal Corporation, Manikchand Dhariwal, LIC, Weikfield, Single Girl Child etc.
9. Separate budgetary provisions for Staff Welfare, Student Welfare, Student Aid Scholarship, Seed money for Research etc. be made.
10. College office should maintain a file consisting reports given by the Internal Auditor.
11. A copy of acknowledgement of Quarterly TDS returns filed by the Chartered Accountant may also be kept with college office.
12. One of the drawing and disbursing authority should be the Principal of the College in addition to Chairman or Secretary or trustees of parent body as per resolution passed by competent authorities. Financial and Administrative documents should be forwarded through Principal.
13. Monthly printouts (hard copy) of Receipt and Payment statement should be maintained by the office.
14. Mechanism for Maintenance of infrastructure should be defined.
15. Efforts should be taken to approach ICCR, Savitribai Phule Pune University for getting overseas students.
16. Grants for extension activities and schemes offered by Student Development Board of Savitribai Phule Pune University can be explored.
17. The College should apply to National Institutional Ranking Framework (NIRF).
18. A copy of receipt of PF paid to Government by the parent institute may be kept in the College record file. PF slips be provided to staff every year.
19. Group insurance can be taken for the permanent staff of the College. College infrastructure should also be insured to cover the risk.
20. Grievance redressal mechanism need to be formalized. Composition of the Grievance redressal committee should be displayed on the campus.
21. Online access of the electronic resources like e-books, e Journals, e-Databases should be made available with the College library.

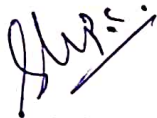


22. Institutional Membership can be taken by the Library.

23. Separate e-resource section be made available within the library for the benefit of students and staff.

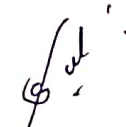
Remarks :

1. The Administrative Audit Committee congratulates the efforts taken by College Management for undertaking this activity. This is the first college to undertake Administrative Audit.
2. It is commendable that work done by the administrative staff headed by Office Superintendent Mrs. Vidya Shinde is very good.
3. Work distribution for each administrative staff is very well defined and displayed across the counter.
4. It is noteworthy that documentation process followed at the office was systematic and up to the mark.



Parag Shah
IQAC Coordinator

PES Modern College of Arts, Science & Commerce, Ganeshkhind, Pune-16.



Dr. Sanjay Kharat

Principal
P.E.S.'s Modern College of Arts, Science
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