

Audit reports 6.4.1

PrLAG (G&SSA) ICH-19A  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G&SSA),  
ANDHRA PRADESH & TELANGANA, HYDERABAD - 500 004

BY REGISTERED POST/

No. PAG(G&SSA)/SS-II/TS/Edn-I/99/06-03-19

To,

The Principal  
Gunt Degree College (W)  
Begumpet, Hyderabad - 500016

Sir,

I am to forward herewith the audit Inspection Report (in duplicate) on the accounts of your office for the year 2018-19 with a request to return one copy of it with your replies through Commissioner of Collegiate Education, Hyderabad so as to reach this office not later than one month from the date of receipt.

2. Action taken to rectify the defects pointed out in the Test Audit note (Part III) which has already been handed over in the above office during local audit held in \_\_\_\_\_ by the Inspection party and supplemental Test Audit report now enclosed will be verified during next local audit.

3. Receipt of the documents may please be acknowledged by return of post.

Encl: Audit Inspection report in duplicate.

Yours faithfully

*[Signature]*  
Sr. AUDIT OFFICER

Copy with a copy of the Audit Inspection Report to:

- (i) The Commissioner of Collegiate Education, Hyderabad - 500001
- (ii) The \_\_\_\_\_
- (iii) The \_\_\_\_\_

For information and necessary action. One copy of the Audit Inspection Report with the replies thereto, furnished by the above cited officer, with your comments thereon may please be arranged to be sent to this office early.

Encl: (Copy of the Audit Inspection Report)

— Sd —  
Sr. AUDIT OFFICER

*[Handwritten initials]*

Audit Report  
90  
Submit information to Audit panels  
8/31/19

Estt/Section  
for immediate reply  
12/3/19

873  
12/03/2019



**INSPECTION REPORT ON THE ACCOUNTS OF THE PRINCIPAL, GOVERNMENT  
DEGREE COLLEGE FOR WOMEN, BEGUMPET, HYDERABAD  
FOR THE YEAR 2018-19**

Dates of Audit: From 02.01.2019 to 08.01.2019 (6 working days)

**Part I –INTRODUCTION**

- a) **Overview:** Government Degree College for Women, Begumpet runs various UG and PG courses including self financing courses in Science, Maths, Arts and Commerce since 1998. The institution has been affiliated to Osmania University, Hyderabad. The Principal is the Head of the Institution and also Drawing and Disbursing Officer who is assisted by the faculty of lecturers on teaching side and ministerial staff on administrative side.
- b) **Budget and financial performance:** The college gets budget from Government of Telangana. The details are as follows:

**Table-1: Budget and Financial Performance**

(In Rupees)

Year	Budget Proposals	Budget released	Actual Expenditure	Excess(+) / Savings(-)	Reasons for Excess(+)/ Savings(-)
2009-10	500000	455600	448178	7422	Lapsed to Government
2010-11	1000000	1000000	988813	11187	
2011-12	200000	161000	158000	3000	
2012-13	700000	625000	617245	7755	
2013-14	900000	873000	826963	46037	
2014-15	750000	720000	713144	6856	
2015-16	2900000	2878500	2854428	24072	
2016-17	3000000	2969770	2944671	25099	
2017-18	925000	900888	863166	37722	
2018-19 (up to 12/2018)	400000	370000	355851	14149	Till 2 <sup>nd</sup> Quarter



(c) **Incumbent Officers:** The following officers held charge of the post of Principal, Government Degree College for Women, Begumpet, Hyderabad since 02/2010 to-date. **Table-2: Incumbent Officers**

**Table-2: Incumbent Officers**

S. No.	Name of the Principal	Period of Charge	
		From	To
1	Dr.S.Janaki Rani	17.08.2008	31.07.2010
2	Vacant	01.08.2010	26.08.2010
3	Dr.S.V.Lalitha(FAC)	27.08.2010	14.10.2010
4	Dr.S.V.Lalitha	15.10.2010	01.12.2010
5	Dr.G.M.Ramulu (FAC)	02.12.2010	26.02.2011
6	Dr.S.V.Lalitha	27.02.2011	30.07.2013
7	Vacant	31.07.2013	11.08.2013
8	Dr.K.Padmavathi (FAC)	12.08.2013	31.07.2015
9	Vacant	01.08.2015	27.08.2015
10	Dr.P.Rajani	28.08.2015	31.05.2018
11	Dr.Ghanshyam	01.06.2018	23.06.2018
12	DR.G.Yadagiri	24.06.2018	Till date

- (d) **Scope of Audit:** The accounts of Government Degree College for Women, Begumpet for the years 2010 to date were generally examined and a test check of transactions including nominal and number audit was conducted.
- (e) **Audit Mandate:** The audit has been conducted in accordance with Section 13 of the Comptroller & Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 and the applicable Auditing Standards of the Comptroller & Auditor General of India.
- (f) **Disclaimer:** The Report has been prepared on the basis of information furnished/made available by the audited Department. The Office of the Principal Accountant General (Audit), Telangana, Hyderabad disclaims any responsibility for any misinformation and/or non-information on the part of the Department.

## Part II –AUDIT FINDINGS

Part II (A) : Nil



Part II (B) :

Table-3: Gist of the Para

Para No.	Gist of the para	Pg.No.
I	Certain observations on scholarships	5
	i) Distribution of Scholarships and Reimbursement of Tution Fee without ensuring 75% of attendance	5
	ii) Non-payment of Scholarships to students	5
	iii) Non-submission of Utilization Certificates	6
	iv) Non-disbursement of Scholarship – Rs. 87.54 lakh	7
	v) Non-obtaining of Ratification orders from higher authorities	7
	vi) Non-maintenance of individual cash books	7
II	Irregular diversion from special fee fund– Rs. 50 lakh	8
III	Non-installation of biometric devices	9
IV	Particulars of Intake, Enrolment, Dropouts	10
V	purchase of equipment without e-procurement	11
VI	Shortage of manpower	13
VII	Certain observation on TSKC	14
VIII	(a). Certain observation on library books i) Non-recovery of cost of library books not returned – Rs.73,243.00 ii) Damaged books of worth Rs.1,77,394.00 lying in the college library	15
	(b). Certain observations on digital library	16
IX	Non-maintenance of receipt books of examination fee	16
X	Information on infrastructure facilities available in college	17
XI	Non-lapsing of unclaimed caution money deposits Rs.86,089/-	17
XII	Idle machinery/equipment/un-serviceable articles	18
XIII	Non-collection of security deposit from the officials Handling Cash, Library and Stores.	19
XIV	Non-reconciliation of departmental figures of receipts and expenditure with those of PAO figures	19
XV	(a). Non-maintenance of pay-bill register	20
	(b). Non-maintenance of records	20
XVI	Documents not produced	20

Part III – OUTSTANDING INSPECTION REPORTS AND PARAS:

Part III (A) – NIL



## ACKNOWLEDGEMENT

Audit team thanks Dr. G. Yadagiri Principal, Government Degree College for Women, Begumpet, Hyderabad and other officers/staff for producing the required documents and facilitating collection of audit evidence.



## Part-II (B)

### I. CERTAIN OBSERVATIONS ON SCHOLARSHIPS

#### (i) Distribution of Scholarships and Reimbursement of Tution Fee without ensuring 75% of attendance :

Government of Andhra Pradesh/ Telangana (vide different orders) has notified the scheme of payment of Scholarship and Reimbursement of Tution Fee (RTF) among the students from SCs, STs, BCs, Physically Handicapped and from other economically backward communities. As per the conditions of sanction the benefits have to be made available to only those students who have the attendance rate of at least 75%. This aspect has to be ensured based on the attendance statements from the heads of the respective educational institutions. This is one of the pre-conditions for disbursement of amounts to the students.

Audit noticed that for the year 2013-14, 32 students were paid scholarships to a tune of Rs.57,908/- without fulfilling 75% of Attendance (Annexure-1).

On being pointed out, department did not furnish specific reply.

#### (ii) Non-payment of Scholarships to students:

As per clause 9.15 of G.O.Ms.No.143 – Social Welfare (Edn-2) Department dt.15.7.2008, the fees sanctioned shall be adjusted to the welfare accounts on behalf of the students. The principal shall submit the utilization certificate to the district office within 15 days of receipt of the funds.

On random check of three proceedings, Audit noticed that even after taking signatures from eighteen students an amount of Rs. 20,000 was not paid to the students which is irregular.

The department promised to take necessary action for making payments in their individual accounts.

#### iii) Non-disbursement of Scholarship – Rs. 87.54 lakh:

Audit noticed that an amount of Rs.86.40 lakh (vide Annexure-II) was kept undisbursed as on 31.12.2018, in the bank account of Syndicate Bank branch. It was further observed that an account of State Bank of India was also operated for Scholarships. An amount of Rs.1,14,034/- is left unspent as on 24.08.2018 in State Bank of India. Details of actual amounts received / disbursed / balance amounts from each department was not on record.



The scholarships were kept in the account since 2009-10 to date. It was replied that even after several requests and displayed on notice board several times, the students concerned have not submitted the bank details.

Further it was replied that, the unspent amount of Rs.1,14,034/- which was lying in State Bank of India would be remitted to Government account immediately under intimation to Audit.

**iv) Non-maintenance of individual cash books:**

Individual bank account with cash book for each welfare department (i.e. for Scholarship) should be maintained, so as to locate the actual amounts received/disbursed/balance amount of each department.

Scholarships are received from various welfare departments such as SC/ST, BC and Minority Departments and are credited mainly into syndicate bank. Detailed bifurcation of various department scholarship balances were not on record.

When reasons for non-maintenance of individual bank accounts with cash books was called for, it was replied that individual cash book and reconciliation of bank statement with that of cash book viz., SC,ST, BC and Minority would be submitted during next audit prominently.

Compliance may be intimated to Audit.

**II. IRREGULAR DIVERSION FROM SPECIAL FEE FUND- Rs. 50 LAKH**

According to the provisions of GO Ms No.593 Education (C) department dated 21.3.1972 read with Rule 209 of AP Education Rules, special fee collected from the students should be utilized in the year in which such fee was collected and for the purpose for which it was collected without any accumulation. In terms of instruction contained in Government Memo No. 452/CS/72-2, Education department dated 13-11-1972, the accumulated special fee had to be transferred to corpus fund towards utilization for the developmental activities of the college with the prior permission of competent authority.

Scrutiny of special fee cash book, Treasury pass book and vouchers revealed that during the years from 08/2010 to 2017-18 (up to 11/2018) an amount of Rs. 50,88,304/- was diverted from Special Fee account for meeting office expenditure on telephone, electricity consumption charges, newspaper, payment of salaries to part time sweepers, toilet maintenance and office stationery (vide Annexure-III) without obtaining prior permission of the competent authority which are contrary to the Government orders.



The diversion of Rs. 50,88,304/- from special fee may be recouped and credited to special fee fund account. The department replied that the same would be reimbursed to the accumulated fund soon after Commissioner releases the additional budget.

The amounts were diverted from the year 2010 (nine years had lapsed), without obtaining prior permission of the competent authority, the department failed to take necessary action to recoup the amount. Which is irregular. The matter may be brought to the notice of the higher authority and immediate action may be taken to recoup the amount and audit intimated. Fact remained that the fee collected for the purpose was defeated.

Compliance may be intimated to audit.

### III. NON-INSTALLATION OF BIOMETRIC DEVICES

Commissionerate of Collegiate Education permitted to utilize an amount of Rs. 5,00,000/- from accumulated special fee fund towards purchase of CC Cameras and Biometric device vide Rc.No.19/GDC&CS/2016 dated 04.02.2016. Accordingly an amount of Rs.4,53,109/- for supply of CC Cameras and Biometric devices was transferred to the Managing Director, Telangana State Technology Services Ltd.(TSTSL) vide cheque no. 003048 dated 11.02.2016 with a condition to recoup the same. An amount of Rs.2,25,000/- was expended for Biometric devices. However, it was noticed that Bio-metric system was not installed even after payment of more than two and half years.

On this being pointed out, it was replied that bio metric devices were procured and installed successfully two and half years back, though due to technical reasons, could not continue the same, since last one year. Further, it was replied that as and when it was ready, it would be in use and compliance submitted to Audit.

Commissionerate of Collegiate Education sanctioned a grant of Rs. 2,04,46,000/- for purchase of Biometric Machines and CC Camera/Equipments to the Government Degree Colleges (126) in the State under plan budget vide Rc.No.90/PNP/2016 dated 28.10.2016. Out of this, an amount of Rs.2,38,000/- was sanctioned for this college. The same amount was recouped to the Special fee Account.



When reasons for non-recoupment of the balance amount of Rs 2,15,109/- (4,53,109-2,38,000) was called for, it was replied that the same would be recouped as and when budget was sanctioned for the purpose. The fact revealed that the amount of Rs. 2,25,000/- expended on bio-matric devices remained unfruitful as the same could not be put to use.

Compliance may be intimated to audit.

#### IV. PARTICULARS OF INTAKE, ENROLMENT, DROPOUTS

Information regarding Intake, Enrolment, drop out of students (course – wise) for the last five years are as given below:

Table-5: All courses for the last five years

Year	Intake	Enrolment	Continued to Final Year
2009-10	-	468	-
2010-11	-	568	488
2011-12	710	571	472
2012-13	650	567	457
2013-14	650	602	497
2014-15	650	543	465
2015-16	650	616	496
2016-17	920	538	425
2017-18	920	674	480
2018-19	-	1355	506

As per the table in the year 2010-11, a total of 568 students joined in First year and a total of 457 students had continued to final year (2012-13). As seen from the table some students ranging from 25% to 30% who joined in the first year, had not continued till final year. When reasons were called for, the department did not furnish any reply.

The department failed to focus on the dropout rates and had not taken any action or placed any proper mechanism to curtail it.

Action may be taken to reduce the drop out by introducing job oriented courses, counselling of students / parenting, providing hostel to below poverty line students etc.



## V. PURCHASE OF EQUIPMENT WITHOUT E-PROCUREMENT

As per provisions of G.O.Ms.No.2 Finance (works & Prjoects-F7) Dept. dated 3-02-2014, all Works and material procurement (for works and for stationery/livery supplies for offices etc) costing Rs.1.00 lakh and above, e-procurement platform should be adopted so as to enhance transparency and bring uniformity across all the departments.

As per Proc.No.01/RUSA/Infra Grants to GDCs/2016/8 dated 31.05.2017 an amount of Rs. 42 lakhs was sanctioned for purchase of equipment.

(a) Out of this, an amount of Rs. 13,70,148/- was spent towards purchase of equipment by splitting into more than one purchase order so as to avoid calling tenders through e-procurement platform, which was contrary to provisions contained in said GO.

**Table-6: Purchase of Equipment**

(In Rupees)

Sl No	Bill NO.	Date	Amount		Agency
1	Hyd/AZBS/1617/0052	dt.16.08.16	3,84,393	Bills were splitted to avoid e-Procurement	AZ Business Solutions, Hyd
2	Hyd/AZBS/1617/0050	dt.16.08.16	26,76,85		-do-
3	Hyd/AZBS/1617/0051	dt.16.08.16	4,84,840		-do-
4	Hyd/AZBS/1617/0051/A	dt.16.08.16	50,530		-do-
5	Hyd/AZBS/1617/0056	dt.24.08.16	1,82,700		
<b>Total</b>			<b>13,70,148</b>		

(b) An amount of Rs.5,06,545/- was spent towards Sports equipment (Rs. 2,96,497/- vide cheque no. 797234 dt.21.1.17 and Rs.2,10,048/- vide cheque no.29.05.17).

**Table-7: Purchase of Equipment cheque details**

(In Rupees)

Sl No	Bill No.	Date	Amount		Agency
1	0934	9.8.2016	4,98,670	Bills were split up to avoid e-Procurement	Sachdev Sports Company Pvt Ltd. Secunderabad
2	0895	18.5.2016	7,875		-do-
<b>Total</b>			<b>5,06,545</b>		



(c) An amount of Rs.5,76,710/- was spent towards printing and supply of answer booklets for the purpose of examination branch from Satya Graphics without calling for tenders from e-procurement.

When reasons for irregular purchase of equipment, Sports equipment and answer booklets was called for, it was replied that for urgent requirement of answer booklets, indents were received in January and March 2017 and purchases were placed in March 2017. Purchase orders were placed in June, July and August 2016 for purchase of equipment and the same were purchased vide bill dated August 2016. Sports material was purchased due to urgency during the NAAC period.

Reply was not tenable as in all above three cases, it was clearly evident that the purchases were irregular as sufficient time was there to go for e-procurement.



## VI.SHORTAGE OF MANPOWER

Audit noticed that out of 65 sanctioned posts, 32 posts were left vacant in different category of posts as detailed below.

**Table-8: Shortage of Manpower**

S.No.	Name of the Post/Subject	Total No. of posts sanctioned	Regular	Contract	Vacant
1	Principal	1	1	-	-
2	Lecturer in English	6	2	1	3
3	Lecturer in Telugu	4	1	-	3
4	Lecturer in Hindi	1	-	-	1
5	Lecturer in Sanskrit	3	1	1	1
6	Lecturer in History	2	1	-	1
7	Lecturer in Economics	2	1	1	-
8	Lecturer in Political Science	2	-	-	2
9	Lecturer in Public Admn.	1	-	-	1
10	Lecturer in Commerce	9	3	2	4
11	Lecturer in Mathematics	5	-	-	5
12	Lecturer in Physics	3	-	-	3
13	Lecturer in Chemistry	6	2	3	1
14	Lecturer in Statistics	3	-	1	2
15	Lecturer in Botany	4	3	1	-
16	Lecturer in Zoology	3	1	2	-
17	Lecturer in Microbiology	2	1	-	1
18	Lecturer in Biotechnology	1	1	-	-
19	Lecturer in Computer Science & Computer Applications	5	-	2	3
20	Physical Director	1	1	-	-
21	Librarian	1	-	-	1
	<b>Total</b>	<b>65</b>	<b>19</b>	<b>14</b>	<b>32</b>



On being pointed out, whether the actual strength was just sufficient to run the college, it was replied that the same would be intimated to higher authority (i.e., Commissioner of Collegiate Education) for further action.

Shortage of manpower (50%) would hamper the functional activities of the college. Immediate action may be taken to fill up the vacant posts.

Compliance may be intimated to Audit.

## VII. CERTAIN OBSERVATION ON TSKC

Jawahar Knowledge Centre (JKC) was started in the year 2005-06 to improve employability skills of under graduate students. These JKC centers are now renamed as Telangana Skill & Knowledge Centers (TSKS), training is conducted for 3 months. It is handled by 2 types of mentors (FTMs & GEMs).

Audit noticed that the Scheme, Telangana Skills and Knowledge Centre (TSKC) Cash book balances were not signed from 22.4.2013 by the Principal, nor were entries made in cash book from June 2014 to date. When pointed out, it was replied that the same would be updated and kept ready for next audit.

An amount of Rs.500/- per student was collected from the students as per Proceedings of the commissioner of collegiate education vide letter no. Re.No.TSKC/CCF/2016-17 dt.02.07.2016, and were kept idle in the bank accounts. As on date, a balance of Rs.6,77,000.88 was lying idle in the Syndicate Bank. When reasons for the funds being kept idle was called for, it was replied that the funds would be utilized for server and other minor repairing at TSKC.

As seen from the records, it was observed that salaries for the mentor (Rs.8000 per month) was not being paid from December 2017 to date. When the reasons were called for, it was replied that as and when the funds were released from CCETS the salaries would be credited to the Full Time Mentors (FTMs).

Compliance may be intimated to Audit.



### **VIII(a). CERTAIN OBSERVATION ON LIBRARY BOOKS**

As per Rule 194 of GFR 2005 (i) complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes.

As per the procedures, the books issued to students should be collected in time. Further, while leaving the institution, No Due Certificate should be issued on collection of books/cost of the book from the students & certificates should be issued only on the basis of such certificate. Every year, physical verification is to be conducted and a certificate should be recorded in the register.

#### **j) Non-Recovery of cost of Library Books Not Returned – Rs.73,243.00**

A scrutiny of Library books and Library Registers revealed that 405 books (109 books issued to lecturers costing Rs.25,331.00 and 296 books issued to students costing Rs.47,912) costing Rs.73,243.00 (Rs.25,331.00 + Rs.47,912) issued to the Lecturers/Students belonging to B.A., B.Com., B.Sc., M.A, M.com and M.sc during 2010 to 2018 was not yet returned by them as detailed in the Annexure-IV.

When the reasons for non-return of books taken by the Staff/Students and non-recovery of cost of library books unreturned was called for, it was replied that efforts would be made by intimating them either to recover the cost of the book or to return the book at an earlier date.

#### **ii) Damaged books of worth Rs.177394.00 lying in the College library:**

It was noticed from the college library records and information furnished to audit that damaged books worth Rs.177394.00 were lying in the college library as on date (07.01.2019) vide Annexure-V enclosed.

Whether any College Executive Committee was formed to look into the matter and permission of Commissioner of Collegiate Education, was obtained for condemnation of the damaged books, it was replied that the matter would be taken with the department for necessary permission to write off the damaged books from the stock register.

Compliance may be intimated to Audit.



#### **VIII(b). CERTAIN OBSERVATIONS ON DIGITAL LIBRARY**

During March 2017, vide Rc.No90/PNP/2016, Commissioner of Collegiate Education had released an amount of Rs.6.00 lakh towards purchase of computers for Digital Library to Government Degree College for Women, Begumpet. An amount of Rs.5,99,999/- was paid vide Cheque No.010248 dt.31.3.2017, to Telangana State Technology Services (TSTSL) for purchase/supply of the material for Digital Library. The college had received 14 number of systems on 18.03.2017.

Audit observed that no Assessment Test was conducted, software for use in installation not supplied, no training was given and when a copy of Certificate of installation furnished to CCE was called for, no specific reply was submitted by the department.

#### **IX. NON-MAINTENANCE OF RECEIPT BOOKS OF EXAMINATION FEE**

As per Para 3.39b of hand book on financial accountability (Part-I-8/2008) maintenance of receipt books are mandatory for the issue of receipt for the amounts collected from the students.

During the scrutiny of cash book, it was observed that an amount of Rs.60,26,604.97 (Approx as on 05.12.2018) was collected from students towards examination fee for the academic year 2018-19, for undergraduate courses. As per the above financial rule position, it is mandatory to maintain receipt books and to issue receipt for the amount collected from the students. However, no such receipt books were maintained by the Department for the above purpose. The maintenance of receipt books and stock register of relevant record books are mandatory to avoid misappropriation and embezzlement of cash records.

When reasons were called for, it was replied that the challans collected from the students would be forwarded to the examination branch to issue hall tickets.

The reply was not tenable as no reconciliation of challans with that of bank statement for exam fee, were produced to Audit for verification.

Necessary Receipt Books may be maintained as per the above provision to ensure financial accountability.

Action taken in this regard may be intimated.



## X. INFORMATION ON INFRASTRUCTURE FACILITIES AVAILABLE IN COLLEGE

Details regarding infrastructure facilities available in the college was furnished to Audit in the proforma as given below:

Table-9: Infrastructure Facilities

Total strength of students	Class rooms		Toilets		Laboratories		Machinery & equipment	
	Required	Available	Required	Available	Required	Available	Required	Available
2492	81	55&10 under construction	20	12	13	9	1	-

Audit noticed that the strength of the college is gradually increasing, class rooms, toilets and laboratories are less than required. Further, inadequate provision of basic infrastructure / Amenities would defeat the objective of the college for imparting quality education to the needy students.

The matter may be brought to the notice of higher authorities for providing infrastructure facilities at the earliest so that students are not put to hardship.

Compliance may be reported to Audit.

## XI. NON-LAPSING OF UNCLAIMED CAUTION MONEY DEPOSITS Rs.86,089/-

As per Article 271 of APFC Vol -I, deposits unclaimed for more than 3 years after they become due for payment should be remitted to the Government Account.

On scrutiny of Daily Fee Collection register (DFC), Caution Money Deposit (CMD) cash book and PD Account Cash Books it was observed that the following deposits collected from students, were unclaimed for more than 3 years after becoming due and are lying idle in PD Account No 40 as detailed below:



Table-10: Unclaimed caution Money Deposits

(in Rupees)

Year	Library Deposit	Laboratory Deposit	Total
Opening balance	-	-	1,644
2004-05	3,435	4,680	8,115
2005-06	3,385	4,560	7,945
2006-07	3,095	4,485	7,580
2007-08	2,975	4,500	7,475
2008-09	2,970	4,395	7,365
2009-10	2,945	4,410	7,355
2010-11	2,970	4,330	7,300
2011-12	2,920	4,605	7,525
2012-13	2,900	5,115	8,015
2013-14	3,095	5,220	8,315
2014-15	2,730	4,725	7,455
<b>Total</b>	<b>33,420</b>	<b>51,025</b>	<b>86,089</b>

When the reasons for the non remittance of deposit into the Government account was called for, it was replied that the balances would be remitted to Government Account.

Fact of remittance may be intimated to Audit.

Compliance may be intimated to Audit.

## XII. IDLE MACHINERY/EQUIPMENT/UN-SERVICEABLE ARTICLES

Table-10: Unserviceable Articles

S.No.	Name of Article	Number
1	SMPS	16
2	Adaptors	16
3	RAM	5
4	CPUs	16
5	DELL Projector	1
6	HPOJ 5610 Printer, Scanner	1
7	Dell Projector	1
8	Samsung ML2010	1
9	HP Scan Jet G 2410	1

The un-serviceable article (as stated in the annexure) and equipment were kept idle for many years. As per G.O.Ms. No.333 Gen. Admn. (OP-II) Dept dt. 31-07-1997 annual physical verification has to be conducted, unserviceable articles condemned, disposed off in public action



and sales proceeds remitted to Government account or utilized for college development duly following the prescribed procedure

However, though unserviceable articles were identified action has not been taken to dispose them as per the prescribed procedure

When reasons for non-condemnation, non-disposal of un-serviceable articles were called for, the department did not furnish any reply.

Compliance may be reported to Audit.

### **XIII. NON-RECONCILIATION OF DEPARTMENTAL FIGURES OF RECEIPTS AND EXPENDITURE WITH THOSE OF PAO FIGURES**

As per para 19.6 of A.P. Budget Manual read with Government instructions issued from time to time, the Departmental receipts and expenditure figures should be reconciled regularly every month with those booked by the Treasury/PAO in order to detect, in time, the misclassifications, accountal errors, fraudulent drawals etc., if any.

Audit noticed that reconciliation had not been done from 02/2010 to 12/2018. It was replied by the department that the reconciliation would be carried out as per provisions.

Compliance may be intimated to Audit

### **XIV(a). NON-MAINTENANCE OF PAY-BILL REGISTER**

Verification of college records revealed that no Pay Bill Register was not maintained by this college from March 2017 to December 2018 and individual pay bills were drawn and submitted to the PAO nor was there separate Pay Bill Register for all the employees of the teaching and non teaching staff working in this College. As per the Treasury codal rules, separate Pay bill register should be maintained in the prescribed format.

It was replied that registers from 03/2017 to 10/2017 would be kept ready and submitted to next Audit for verification. However, Audit observed that Pay bill registers from 03/2017 to date (12/2018) were not maintained, accounting to the codal provisions.

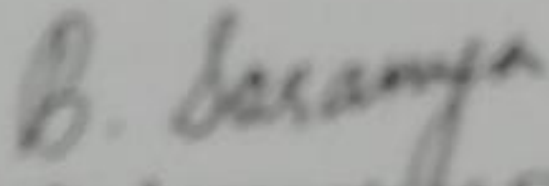


**XIV(b). NON-MAINTENANCE OF RECORDS**

The following records were not maintained

- i) Register of valuables
- ii) Register of court cases

The Department replied that the registers would be maintained and produced to Audit.

  
Deputy Accountant General  
General & Social Sector  
Offo Principal Accountant General (Audit),  
Telangana



Annexure- to Para - VII

**IDLE MACHINERY/EQUIPMENT/UN-SERVICEABLE ARTICLES**

The particulars of Idle Machinery/Equipments lying idle

S No	Particulars
1	Xerox Machines - 2 (Unserviceable)
2	Shriram mini Generator-1(idle)
3	Printers & Scanners - 4 Unserviceable
4	Colour printer - 1 unserviceable
5	34 books from library
6	List from TSKC



PROCEEDINGS OF THE PRINCIPAL: GOVT.DEGREE COLLEGE FOR WOMEN  
BEGUMPET (Autonomous):HYDERABAD; TELANGANA STATE

PRESENT: Dr.Rajani, M.Sc, Ph.D

RC.No/256/ESTT/GDC BGPT/2017

Date 21-03-2017

Sub Government Degree College (W) Begumpet, Hyderabad  
Constitution of Stock Verification Committee for the Academic  
year 2016-17 -Orders -Issued.

The following members of Government Degree College (W), Begumpet are  
hereby constituted for the stock Verification of various Departments for the  
academic year 2016-17.

Dept. of Computer Science

S.No	Name of the Lecturers and Dept.	Designation
1	Smt.S.Nirmala, Dept. of Statistics	Convener
2.	Smt. T.Vedavathi Dept. of Statistics	Member
3.	Smt.M.Anusha, Dept. of Statistics	Member

Dept. of zoology

S.No	Name of the Lecturers and Dept.	Designation
1.	Smt.T.Uma Devi, Dept. of Chemistry	Convener
2.	Smt.Tasneem Fathima,Dept. of Botany	Member

Dept. of Botany

S.No	Name of the Lecturers and Dept.	Designation
1.	Smt.V.Vijaya Lakshmi,Dept.of Chemistry	Convener

Dept. of Chemistry

S.No	Name of the Lecturers and Dept.	Designation
1	Smt.S.Nirmala, Dept of Statistics	Convener
2	Smt.T.Vedavathi Dept. of Statistics	Member



Dept. of Library Science

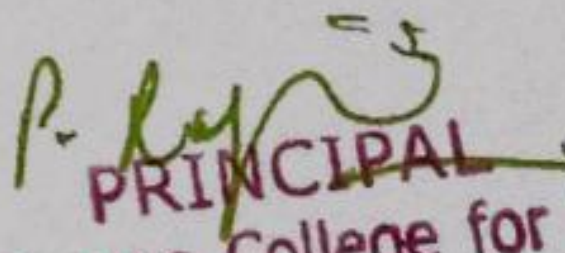
<u>S.No</u>	Name of the Lecturers and Dept.	Designation
<u>1</u>	Smt.S.Nirmala, Dept. of Statistics	Convener
<u>2</u>	Smt.C.Shanthi, Dept.of Political Science	Member
<u>3</u>	Smt.P.Kalpana, Dept. of Computer Science	Member
<u>4</u>	Smt.Joy Hepsibah, Dept.of English	Member

Dept. of Physical Education

<u>S.No</u>	Name of the Lecturers and Dept.	Designation
<u>1</u>	Smt.M.Rama Lakshmi, Dept. of Telugu	Convener
<u>2</u>	Smt.P.Vijaya, Dept.of Botany	Member

TSKC

<u>S.No</u>	Name of the Lecturers and Dept.	Designation
<u>1.</u>	J.Sridevi, Dept.of Microbiology	Convener
<u>2.</u>	Wajeed	Member

  
PRINCIPAL  
Govt. Degree College for Women  
(Autonomous)  
Begumpet, Hyderabad.



PROCEEDINGS OF THE PRINCIPAL: GOVT.DEGREE COLLEGE FOR WOMEN  
BEGUMPET (Autonomous):HYDERABAD; TELANGANA STATE

PRESENT: Dr.Rajani, M.Sc, Ph.D

RC.No/256/ESTT/GDC BGPT/2018

Date 26-03-2018

Sub Government Degree College (W) Begumpet, Hyderabad  
Constitution of Stock Verification Committee for the Academic  
year 2017-18 -Orders -Issued.

The following members of Government Degree College (W), Begumpet are  
hereby constituted for the stock Verification of various Departments for the  
academic year 2017-18.

Dept. of Computer Science

S.No	Name of the Lecturers and Dept.	Designation
1	Smt.J.Sridevi, Dept. of Microbiology	Convener
2.	Smt. G.T. Padma Dept. of Economics	Member
3.	Smt.I.Nandini, Dept. of Sanskrit	Member

Dept. of zoology

S.No	Name of the Lecturers and Dept.	Designation
1.	Smt.J.Sridevi, Dept. of Microbiology	Convener
2.	Smt.Tasneem Fathima,Dept. of Botany	Member

Dept. of Botany

S.No	Name of the Lecturers and Dept.	Designation
1.	Smt.V.Vijaya Lakshmi, Dept. of Chemistry	Convener
2.	Smt.J.Sridevi, Dept. of Microbiology	Member

Dept. of Chemistry

S.No	Name of the Lecturers and Dept.	Designation
1	Smt.Tasneem Fathima,Dept. of Botany	Convener
2		Member



Dept. of Library Science

<u>S.No</u>	Name of the Lecturers and Dept.	Designation
<u>1</u>	Smt.C.Shanthi, Dept. of Political Science	Convener
<u>2</u>	Smt.P.Kalpana, Dept. of Computer Science	Member
<u>3</u>	Smt.P.Kalpana, Dept. of Computer Science	Member
<u>4</u>	Smt.Joy Hepsibah, Dept.of English	Member
<u>5</u>	Dr.K.Sudha Rani, Dept.of Botany	Member

Dept. of Physical Education

<u>S.No</u>	Name of the Lecturers and Dept.	Designation
<u>1</u>	Smt.M.Rama Lakshmi, Dept. of Telugu	Convener
<u>2</u>	Smt.P.Vijaya, Dept.of Botany	Member

TSKC

<u>S.No</u>	Name of the Lecturers and Dept.	Designation
<u>1.</u>	J.Sridevi, Dept.of Microbiology	Convener
<u>2.</u>	Wajeed	Member

P. ~~Principal~~  
**PRINCIPAL**  
Govt. Degree College for Women  
(Autonomous)  
Begumpet, Hyderabad.



PROCEEDINGS OF THE PRINCIPAL: GOVT.DEGREE COLLEGE FOR WOMEN  
BEGUMPET (Autonomous):HYDERABAD; TELANGANA STATE

PRESENT: Dr.Yadagiri, M.Sc, Ph.D

RC.No/256/ESTT/GDC BGPT/2019

Date 25-03-2019

Sub Government Degree College (W) Begumpet, Hyderabad  
Constitution of Stock Verification Committee for the Academic  
year 2018-19 -Orders -Issued.

The following members of Government Degree College (W), Begumpet are  
hereby constituted for the stock Verification of various Departments for the  
academic year 2018-19.

Dept. of Physics

S.No	Name of the Lecturers and Dept.	Designation
1	Dr.T.Aruna Kumar, Dept. of Chemistry	Convener
2.	Dr.P.Surekha Dept. of Chemistry	Member
3.	Smt. M.Prabhavathi, Dept. of Chemistry	Member

Dept. of Comp.Science

S.No	Name of the Lecturers and Dept.	Designation
1.	Dr.P.Satyanarayana, Dept. of Economics	Convener
2.	Dr.K.Geeta, Dept. of Sanskrit	Member
3	Dr.d.Padmaja Dept. of Sanskrit	Member

Dept. of Zoology

S.No	Name of the Lecturers and Dept.	Designation
1.	Dr.R.Sreelatha Dept. of Botany	Convener
2.	Dr.A.Madhuri Dept. of Biology	Member

Dept. of Botany

S.No	Name of the Lecturers and Dept.	Designation
1	Dr.Suprabha Panda Dept.of Zoology	Convener



Dept. of Library Science

S.No	Name of the Lecturers and Dept.	Designation
<u>1</u>	Dr.P.Satyanarayana, Dept. of Economics	Convener
<u>2</u>	Smt.Uma Maheshwari Dept. of commerce	Member
<u>3</u>	Dr.d.Padmaja, Dept. of Sanskrit	Member
<u>4</u>	Dr.M.J.Eliat, Dept. of Commerce	Member
<u>5</u>	Dr.I.Sandhya Jyosthna , Dept. of History	Member
<u>6</u>	Dr.Vijaya Nirmala Dept of. Physics	Member

Dept.of Chemistry

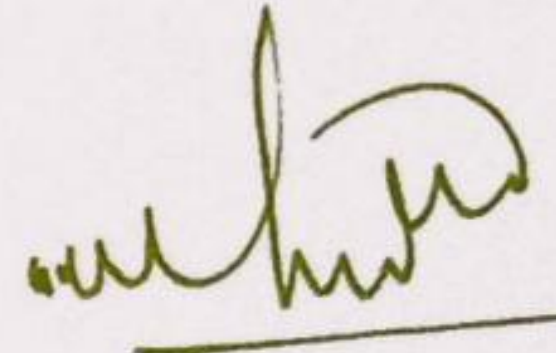
S.No.	Name of the Lecturers and Dept.	Designation
1.	Dr.R.Sreelatha Dept. of Botany	Convener
2.	Dr.P.Indira Dept. of Physics	Member

Dept. of Physical Education

S.No	Name of the Lecturers and Dept.	Designation
<u>1</u>	Sri B.Murali, Dept. of commerce	Convener
<u>2</u>	Smt.Jayasree, Dept.of Commerce	Member

TSKC

S.No	Name of the Lecturers and Dept.	Designation
<u>1.</u>	J.Sridevi, Dept.of Microbiology	Convener
<u>2.</u>	Wajeed	Member



**PRINCIPAL**  
Govt. Degree College for Women  
(Autonomous)  
Begumpet, Hyderabad.



PROCEEDINGS OF THE PRINCIPAL: Government Degree college for women,  
Begumpet  
(AUTONOMOUS)  
Present: Dr.G.Yadagiri, M.Sc., PhD

RC.No/456/2/ESTT/GDC BGPT/2020

Date: 20.03.2020

Sub:- Government Degree College (W), Begumpet,Hyderabad  
constitution of Stock verification Committee for the academic year  
2019-20 - Orders - Issued.

The following members of Government Degree College (W), Begumpet are  
hereby constituted for the stock verification for the academic year 2019-20

English

S.No.	Name of the Lecturers	Designation
1	Dr.Sajida Begum Asst.Prof. of Commerce	Convener
2	Dr.P.Satyanarana Asst.Prof.of Economics	Member
3	Mrs.C.Urna Maheshwari Asst.Prof.of Commerce	Member

Botany

S.No.	Name of the Lecturers	Designation
1	Dr.G.Pranitha Asst.Prof. of Chemistry	Convener
2	Mrs.M.Prabhavathi Asst.Prof.of Chemistry	Member
3	Mrs.V.Rohini Asst.Prof. of Biotechnology	Member

Zoology

S.No.	Name of the Lecturers	Designation
1	Dr.R.Srilatha Ast.Prof. of Botany	Convener
2	Mrs.V.Rohini Asst.Prof. of Biotechnology	Member
3	Dr..A.Madhuri Asst.Prof. of Microbiology	Member



### Microbiology

S.No.	Name of the Lecturers	Designation
1	Mrs.V.Rohini Asst. Prof of Biotechnology	<b>Convener</b>
2	Mrs.K.Saritha Rani Asst.Prof. of Chemistry	Member
3	Mrs.M.Prabhavathi Asst.Prof. of Chemistry	Member

### Biotechnology

S.No.	Name of the Lecturers	Designation
1	Dr.A.Madhuri Asst.Prof. of Microbiology	<b>Convener</b>
2	Dr.R.Srilatha Ast.Prof. of Botany	Member
3	Mrs.B.Rukmini Devi Asst.Prof. of Botany	Member

### Chemistry

S.No.	Name of the Lecturers	Designation
1	Dr.R.Srilatha Asst.Prof. of Botany	<b>Convener</b>
2	Mrs.B.Rukmini Devi Asst.Prof. of Botany	Member
3	Dr..A.Madhuri Asst.Prof. of Microbiology	Member

### Physics

S.No.	Name of the Lecturers	Designation
1	Dr.D.Sharada Devi Asso.Prof.of Maths	<b>Convener</b>
2	Dr.G.Pranitha Asst.Prof. of Chemistry	Member
3	Mrs.K.Saritha Rani Asst.Prof. of Chemistry	Member

### Electronics

S.No.	Name of the Lecturers	Designation
1	Dr.D.Sharada Devi Asso.Prof.of Maths	<b>Convener</b>
2	Dr.G.Pranitha Asst.Prof. of Chemistry	Member
3	Mrs.M.Prabhavathi Asst.Prof. of Chemistry	Member



### Comp.Science

S.No.	Name of the Lecturers	Designation
1	Dr.D.Sharada Devi Asso. Prof.of Maths	Convener
2	Mrs.K.Saritha Rani Asst.Prof. of Chemistry	Member
3	Dr.A.Madhuri Asst.Prof. of Microbiology	Member
4	Dr.R.Srilatha Asst.Prof. of Botany	Member
5	Dr.P.Satyanarayana Asst.Prof.of Economics	Member

### Physical Education

S.No.	Name of the Lecturers	Designation
1	Mrs.C. Uma Maheshwari, Asst.Prof. of Commerce	Convener
2	Dr.Rafiya Sultana Asst Prof in Chemistry	Member
3	Dr.R.Srilatha Asst.Prof. of Botany	Member
4	Dr.b.Satyanarayana Asst.prof. of Economics	Member
5	Dr.J.Saritha Asst.prof. of Hindi	Member

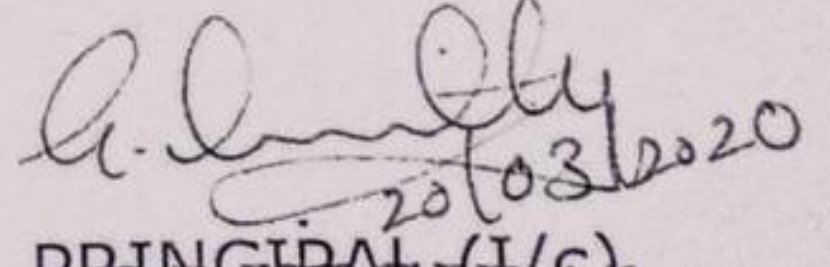
### Library

S.No.	Name of the Lecturers	Designation
1	Mrs.A.Vasantha Kumari Lec. In English	Convener
2	Dr.Rafiya Sultana Asst. Prof in Chemistry	Member
3	Dr.D.Padmaja Asst. prof in Sanskrit	Member
4	Dr.P.Satyanarayana Asst Prof in Economics	Member
5	Dr.K.Venkateshwarlu Asst.prof.of Sanskrit	Member

### JKC

S.No.	Name of the Lecturers	Designation
1	Mrs.B.Rukmini Devi Asst.Prof. of Botany	Convener
2	Mrs.C.Uma Maheshwari Asst.Prof.of Commerce	Member
3	Dr.E.J.Eliot Asst.Prof.of Commer	Member

To  
The individual concerned  
Copy to the Principal, of the college  
Copy to establishment section of the college  
Spare 01.

  
20/03/2020  
PRINCIPAL (I/C)  
PRINCIPAL  
Govt. Degree College for Women  
Begumpet, Hyderabad.



PROCEEDINGS OF THE PRINCIPAL: GOVT.DEGREE COLLEGE FOR WOMEN  
BEGUMPET (Autonomous):HYDERABAD; TELANGANA STATE

PRESENT: Dr.G.Sunitha, M.A, Ph.D

RC.No/256/Estt./GDC BGPT/2021

Date: 26-03-2021

Sub Government Degree College (W) Begumpet, Hyderabad  
Constitution of Stock Verification Committee for the Academic  
year 2020-2021 -Orders -Issued.

The following members of Government Degree College (W), Begumpet are  
hereby constituted for the stock Verification of various Departments for the  
academic year 2020-2021.

Dept. of Physics

S.No	Name of the Lecturers and Dept.	Designation
1	Dr.T.Vasantha Kumari, Dept. of English	Convener
2.	Dr.N.Mrudula, Dept. of Telugu	Member
3.	Smt. M.Prabhavathi, Dept. of Chemistry	Member

Dept. of Comp.Science

S.No	Name of the Lecturers and Dept.	Designation
1.	Dr.C.Kanchana Latha, Dept. of Physics	Convener
2.	Dr.D.Padmaja Dept. of Sanskrit	Member
3	Dr.P.Satyanaraya, Dept. of Economics	Member

Dept. of Zoology

S.No	Name of the Lecturers and Dept.	Designation
1.	Dr.R.Sreelatha Dept. of Botany	Convener
2.	Dr.A.Madhuri Dept. of Microbiology	Member

Dept. of Botany

S.No	Name of the Lecturers and Dept.	Designation
1	Dr.D.Prasanna Dept. of Zoology	Convener
2	Dr.G.Pranitha Dept. of Chemistry	



Dept. of Library Science

S.No	Name of the Lecturers and Dept.	Designation
<u>1</u>	Dr.Rafiya Sultana Dept. of Chemistry	Convener
<u>2</u>	Smt.Uma Maheshwari Dept. of commerce	Member
<u>3</u>	Dr.M.J.Eliat, Dept. of Commerce	Member
<u>4</u>	Dr.S.Prasanna Rani , Dept. of Mathematics	Member
<u>5</u>	Dr.M.Sundera Murthy Dept of. Physics	Member

Dept.of Chemistry

S.No.	Name of the Lecturers and Dept.	Designation
1.	Dr.Usha Rani, Dept. of Botany	Convener
2.	Dr.Jyothirmai, Dept. of Botany	Member

Dept. of Physical Education

S.No	Name of the Lecturers and Dept.	Designation
<u>1</u>	Smt.Uma Maheshwari Dept. of Commerce	Convener
<u>2</u>	Dr.K.Kamala Dept. of Political Science	Member

TSKC

S.No	Name of the Lecturers and Dept.	Designation
<u>1.</u>	Smt.V.Rohini, Dept.of Biotechnology	Convener
<u>2.</u>	Dr.Eliot Dept. of Commerce.	Member

**PRINCIPAL (FAC)**  
**PRINCIPAL**

Govt. Degree College for Women  
(Autonomous)  
Begumpet, Hyderabad.