

**INSPECTION REPORT ON THE ACCOUNTS OF OFFICE OF THE PRINCIPAL,
MOULANA AZAD COLLEGE FOR THE PERIOD FROM 01.04.2020 TO 31.03.2023**

PART-I- (Introduction)

The audit of office of the Moulana Azad College was conducted from 26/09/2023 to 30/09/2023 by the following members of field audit party of office of the Audit-I, West Bengal:-

Name	Designation
Paulomi Roy	Assistant Audit Officer (Ad-Hoc)
ShibSankarGuha	Assistant Audit Officer
Santosh Kr Debnath	Assistant Audit Officer
Sanjib Kumar Mohanty	Assistant Audit Officer
Ajay Prashad Shaw	Assistant Audit Officer

The major objective of this office is to impart higher education to students.

Total expenditure of Rs.56.70 crore was incurred by the audited entity during the period from 01.04.2020 to 31.03.2023.

Dr. Subhasis Dutta held the charges of Principal as well as also acted as Drawing and Disbursing Officer for the period covered under audit i.e., 01.04.2020 to 31.03.2023.

Consequent upon entry conference held on 26.09.2023 with the Principal, Maulana Azad College, Kolkata regarding the audit objectives and criteria, General state of internal controls and areas of focus by audit, an exit conference was also held on 30.09.2023 regarding audit observations mentioned in the Draft Inspection Report in compliance with the provisions laid down in 183 of General Standard of Chapter IV, General principal of Auditing Standard, Regulation of Audit & Account, CAG, 2007.

Hierarchy: - Principal, Maulana Azad College, Kolkata is under the control of Director of Public Instruction, West Bengal which is under the control of Principal Secretary to the Government of West Bengal, Higher Education Department.

Budget: -No budget was prepared by the authority. Allotment was sought as and when required.

Scope of Audit: - Audit was conducted to verify whether the unit office functional in accordance with the constitution and laws of parliament and legislative and the rules and orders governing it in regard to all financial matters.

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-Nil-

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Basis of Selection: - The list of vouchers for 20-21, 21-22 & 22-23 was selected by Headquarter's office for detailed scrutiny.

Audit Mandate: - Audit was conducted as per the mandate of CAG's DPC Act and Accounts and Audit Regulation 2007.

Disclaimer: "The Inspection Report has been prepared on the basis of information furnished and made available by O/o the Principal, Maulana Azad College, Kolkata. The office of the Principal Accountant General (AUDIT-I) West Bengal disclaims any responsibility for any misinformation and / or non-information on the part of the auditee".

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

-NIL-

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-994665

1. Lack of fund management

It was observed that three (3) bank accounts (two savings and one current accounts) were operated by the college authority for the grants received from the State Govt. for payment of scholarships to the eligible student, the Govt. fees and session charges received from the student and the UGC grants for various purposes i.e. Access, Equity, Quality, Promotion of Talent, Skill Development and Stand Alone Schemes etc.

Scrutiny of pass books of account no. 34771889941 revealed that an amount of Rs. 25.10 lakh was lying unutilized since April, 2015 and it has increased to Rs. 32.70 lakh as of March, 2023 by accumulating saving account quarterly interest. Management has neither taken any step to utilize the fund nor invested in prudent manner to get best return. Had the management fixed the said amount in term deposit, if the same was not required in near future, it could have got better return from the same which would have been utilised for the purpose it was given.

Reference Number: OBS-994613

2. Avoidable payment of Electricity Duty to the tune of Rs. 0.80 lakh

As per the Section 3 (3) West Bengal Electricity Duty Act 1935, Electricity Duty shall not be leviable (on the net charge for energy consumed or the units of energy consumed as recorded in the meter as the case may be)-

By any government (except to the extent specified in second schedule)

By, or in respect of, any

Local authority

(ii) Railway administration as defined in (the Indian Railways, Act 1890)

(iii) Institution or class or persons specified in the second schedule,

Scrutiny of electricity bills made available to the audit it was observed that the local authority had been paying electricity duty as specified in the bill in different month during 2020-21 to 2022-23 and total payment made by the local authority to the tune of Rs. **79,765.65** as detailed below:-

Name of the Consumer	Bill No. & Date	Consumer ID	Period of consumption	Electric Bill Paid (in Rs.)	ED (Electricity Duty) paid. (in-Rs.)
F.Y. - 2020-21					
Principal Maulana Azad College	54_18.08.20	85000023315	July 2020	16632.00	903.65
Principal Maulana Azad College	54_18.08.20	85000070638	July 2020	9709.00	412.41
Principal Maulana Azad College	87_24.11.20	85000023315	Oct. 2020	21178.00	1308.15
Principal Maulana Azad College	103_29.12.20	850000023315	Nov 20	3061.00	1025.79
Principal Maulana Azad College	120_18.01.21	85000023315	Dec 20	13043.00	1193.89
Principal Maulana Azad College	120_18.01.21	85000070638	Dec 20	3569.00	324.85
Principal Maulana Azad College	150_18.02.21	85000023315	Jan 21	13722.00	1254.03
F.Y. - 2021-22					
Principal Maulana Azad College	15_16.04.21	85000023315	Mar 21	26687.00	2442.86
Principal	15_16.04.21	85000071524	Mar 21	23441.00	1193.40

MaulanaAzad College						
Principal Maulana Azad College	31_15.06.21	85000023315	May 21	17876.00	1594.46	
Principal Maulana Azad College	45_09.07.21	85000023315	June 21	14255.00	1302.90	
Principal Maulana Azad College	45_09.07.21	85000071528	June 21	13001.00	1189.75	
Principal Maulana Azad College	81_11.09.21	85000023315	Aug 21	47745.00	2400.84	
Principal Maulana Azad College	112_25.10.21	85000023315	Sep 21	2850.00	2142.11	
Principal Maulana Azad College	149_08.01.22	85000023315	Dec 21	19940.00	1824.29	
Principal Maulana Azad College	149_08.01.22	85000071528	Dec 21	23621.00	2163.85	
Principal Maulana Azad College	149_08.01.22	85000070638	Dec 21	22810.00	2088.81	
Principal Maulana Azad College	204_08.03.22	85000023315	Feb 22	19027.00	1717.25	
Principal Maulana Azad College	204_08.03.22	85000071528	Feb 22	17302.00	1565.03	
Principal Baker govt. Hostel annex	204_08.03.22	85000070638	Feb 22	16115.00	1459.02	
F.Y. - 2022-23						
Principal Maulana Azad College	83_13.07.22	85000023315	June 22	80271.00	7258.00	
Principal Maulana Azad College	83_13.07.22	85000071528	June 22	40435.00	3653.03	
Principal Baker govt. Hostel annex	83_13.07.22	85000070638	June 22	54180.00	4907.41	
Principal Maulana	136_14.09.22	85000023315	Aug 22	76498.00	7019.38	

Azad College						
Principal Maulana	136_14.09.22	85000071528	Aug 22	81756.00	3270.08	
Azad College						
Principal Maulana	136_14.09.22	85000070638	Aug 22	44201.00	4053.98	
Azad College						
Principal Maulana	153_28.10.22	85000023315	Sep 22	77917.00	7019.55	
Azad College						
Principal Maulana	153_28.10.22	85000071528	Sep 22	32408.00	2876.19	
Azad College						
Principal Baker govt.	153_28.10.22	85000070638	Sep 22	44472.00	4004.59	
Hostel annex						
Principal Maulana	159_11.11.22	85000023315	Oct 22	104510.00	2435.32	
Azad College						
Principal Maulana	159_11.11.22	85215010041	Oct 22	47031.00	1338.91	
Azad College						
Principal Baker govt.	159_11.11.22	85215010050	Oct 22	70898.00	2421.87	
Hostel annex						
				Total=	79,765.65	

It is evident from the above table that the auditee had incurred an expenditure of Rs 0.80 lakh toward Electricity Duty which could have been avoided had the the local authority communicated with the WBSECL authority to exempt the ED.

PART-III

Follow up on findings outstanding of previous Inspection Reports

Period of IR	Para No.	Subject in brief
01.12.2012 to 30.06.2016	5	Non recovery of Library books valuing Rs. Rs.67801.54

PART- IVBest Practices

In order to ensure provide better higher education to the students admitted into the institution, the college authority blends modern scientific discourses with classical language and social studies. The college has a rich heritage in fundamental sciences as well as social sciences and commerce. The college is promoting inclusiveness in higher studies with financial support to fellow students in all disciplines.

PART-V Acknowledgement

The Inspection Report has been prepared on the basis of information/ records furnished and made available by the auditee unit. During the course of audit, the local office had extended all cooperation in furnishing of records.

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Sr. Audit Officer (AMG-II/IR)

For Deputy Accountant General (AMG II)

West Bengal