# HUMAN RESOURCES DEPARTMENT (HIGHER EDUCATION)

## 2.3 Performance Audit on "Functioning of State Universities in Jharkhand"

### *Executive summary*


There are five State Universities, 65 constituent colleges and 53 affiliated colleges in the State of Jharkhand. The Performance audit on "Functioning of State Universities in Jharkhand" covers three Universities viz., Vinoba Bhave University, Hazaribag, Nilamber Pitamber University, Medininagar and Kolhan University, Chaibasa and 16 constituent Colleges thereunder. The significant audit findings are:

**Vinoba Bhave University, Hazaribag**

- Plan funds amounting to ₹ 13.17 crore withdrawn from treasury during 2001-02 to 2010-11 for development of infrastructure (₹ 8.58 crore), Free education to girls (₹ 2.42 crore), Grants to affiliated colleges (₹ 1.57 crore) etc, were lying parked in the Personal Ledger Account maintained by the Directorate. Advances of ₹ 12.35 crore were outstanding as of March 2014, against teaching/non-teaching staff of the University and six test-checked Colleges.

(***Paragraphs 2.3.7.2 and 2.3.7.3)***

- University did not collect the examination fee at the notified rate from Birsa Institute of Technology, Sindri, which resulted in short collection of ₹ 3.20 crore.

(***Paragraph 2.3.7.4***)

- Infrastructure of University, viz., Guest House, Women's Hostel, Conference Hall and Day Care Centre, worth ₹ 5.70 crore was lying idle for periods ranging from 10 to 55 months in the University.

(***Paragraph 2.3.10***)

- Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:15 to 1:31 and 1:47 to 1:722 in PG Departments and test checked colleges respectively. Shortage of teaching and non-teaching staff was 22.47 *per cent* and 38.08 *per cent* of their sanctioned strength respectively.

***(Paragraphs 2.3.11.1and 2.3.12.1)***

- Senate, which is the supreme governing body of University, met only thrice as against prescribed at least ten meetings. Further, important ex-officio members of Senate such as Chancellor, the Commissioner and Secretary, Higher Education, Director of Higher Education and the Director of Technical education were not present in any of the meetings of the Senate.

(***Paragraph 2.3.13.1***)

**Nilamber Pitamber University, Medininagar**

- State Government released grants of ₹ 119.43 crore to the University during 2009-14, out of which University could not utilise ₹ 33.61 crore. Advances to the tune of ₹ 1.86 crore were outstanding against teaching/non-

teaching staff of the University and four test checked Colleges, as of March 2014.

(***Paragraphs 2.3.15.1 and 2.3.15.3***)

- The University did not have its own campus even after more than five years of its establishment.

(***Paragraph 2.3.17***)

- Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:19 to 1:79 and 1:41 to 1:539 in PG Departments and test checked colleges respectively. Shortage of teaching and non-teaching staff was 62.50 *per cent* and 62.81 *per cent* respectively.

***(Paragraphs 2.3.18.1 and 2.3.19.1)***

- Senate of the University did not meet even once, against prescribed meeting of at least ten during the period 2009-14.

(***Paragraph 2.3.20.1***)

**Kolhan University, Chaibasa**

- State Government released grants of ₹ 254.56 crore to the University during 2009-14, out of which University could not utilise ₹ 45.91 crore. Plan funds amounting to ₹ 2.86 crore remained parked in the Personal Ledger Account maintained by the Directorate.

(***Paragraphs 2.3.22.1 and 2.3.22.2)***

- Advances to the tune of ₹ 2.92 crore were outstanding against teaching/non-teaching staff of the University and three test-checked Colleges, as of March 2014.

(***Paragraph 2.3.22.3***)

- The University did not have its own campus even after more than five years of its establishment.

(***Paragraph 2.3.24***)

- Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:30 to 1:113 and 1:52 to 1:318 in PG Departments and test checked colleges respectively. Shortage of teaching and non-teaching staff was 50.95 *per cent* and 39.18 *per cent* respectively.

***(Paragraphs 2.3.25.1 and 2.3.26.1)***

- Senate of University met only once as against prescribed at least ten meetings. Further, important ex-officio members of Senate such as Chancellor, the Commissioner and Secretary, Higher Education, and the Director of Technical education were not present in any of the meetings of the Senate.

(***Paragraph 2.3.27.1***)

## 2.3.1 Introduction

The State Universities were established for imparting instruction in such branches of learning as they may think fit including professional studies and technology, research, for the advancement and dissemination of knowledge, for conducting examination, for granting and conferring degrees, diploma, certificate and other academic distinctions, for establishing, maintaining and managing constituent colleges and for recognising affiliated colleges not maintained by the Universities. As per a report of MoHRD on annual status of Higher Education of States and Union Territories in India (November 2013), the Gross Enrolment Ratio[1] (GER) in higher education in Jharkhand is 8.1 *per cent* against the national average of 19 *per cent*. State Government is targeting to achieve a GER of 25.2 *per cent* and 32 *per cent* by the end of XII$^{th}$ (2012-17) and XIII$^{th}$ (2017-22) Five Year Plans (FYPs) respectively.

There are five State Universities in Jharkhand, of which Ranchi University is the oldest (established in July 1960). Three Universities viz., Vinoba Bhave University, Hazaribag, Nilamber Pitamber University, Medininagar and Kolhan University, Chaibasa were carved out of Ranchi University in September 1992, January 2009 and August 2009 respectively. Sido Kanhu Murmu University, Dumka was carved out of erstwhile Tilka Manjhi Bhagalpur University (of unified Bihar) in January 1992. There are 65 constituent colleges and 53 affiliated colleges under these five Universities.

### 2.3.2 Audit Objectives

Three Universities viz., Vinoba Bhave University (VBU), Nilamber Pitamber University (NPU) and Kolhan University (KU) were selected for the performance audit with the objectives to assess:

- whether the Universities had proper planning and financial management to perform their mandated functions in an economic, efficient and effective manner;
- status of implementation of the academic activities;
- whether infrastructure in the Universities was adequate and was utilised in effective manner; and
- whether an efficient human resource management and monitoring mechanism was in place.

### 2.3.3 Audit Criteria

Audit Criteria for the performance audit were sourced from following sources:

- Jharkhand State Universities (JSU) Act, 2000; Jharkhand Financial Rules (JFR); and Jharkhand Treasury Code (JTC).
- Statutes framed by the Universities; and
- Guidelines/ circulars/ instructions issued by UGC; Department of HRD, Government of Jharkhand (GoJ); Ministry of Human Resources Development (MoHRD), Government of India (GoI).

[1] Gross Enrolment Ratio: The ratio of number of students who live in area in question to those who qualify for the particular grade level.

### 2.3.4 Scope and Methodology of Audit

The Performance Audit of Vinoba Bhave University (VBU), Nilamber Pitamber University (NPU) and Kolhan University (KU) for the period 2009-10 to 2013-14 was conducted between May and October 2014 by test check of records of Directorate of Higher Education, these universities and their 16 constituent colleges, selected out of 65 constituent colleges on the basis of Sampling without Replacement method (***Appendix-2.3.1***).

An Entry Conference was held with the Joint Secretary, Department of HRD, GoJ on 24 April 2014 to discuss audit objectives, audit criteria and scope and methodology of the Performance Audit. The findings of the audit were discussed with the Secretary, Department of HRD, GoJ in the Exit Conference held on 4 December 2014. The reply of Department was received in December 2014 and has been suitably incorporated in the report.

### 2.3.5 Administrative arrangements

The Governor of the State is the Chancellor of the Universities in the state. The Universities are headed by Vice-Chancellors (VCs) while the Constituent and Affiliated Colleges are headed by Principals. At the level of State Government, the Directorate of Higher Education, Department of Human Resources Development is responsible for functioning of Universities within the framework of Jharkhand State Universities (JSU) Act, 2000.

***Audit Findings***

The results of audit on functioning of three Universities are set out in three sections-Section A (Vinoba Bhave University), Section B (Nilamber Pitamber University) and Section C (Kolhan University) and each section reflects audit findings in respect of respective university.

### Section A -Vinoba Bhave University, Hazaribag

Vinoba Bhave University was established on 17 September 1992 after the bifurcation of Ranchi University by Act 3 of 1990 passed by Bihar Assembly. Its jurisdiction extends to a large part of North Chotanagpur, including Bokara, Dhanbad, Ramgarh, Chatra, Giridih, Koderma and Hazaribag districts. It also exercises authority over all the Sanskrit, Homeopathic and Ayurvedic Colleges of Jharkhand.

The University manages and maintains 22 Post Graduate (PG) Departments under nine faculties viz., Humanities, Social Science, Commerce, Engineering, Law, Medicines, Ayurveda, Homoeopathy and Education.

It has 19 constituent colleges, 27 affiliated colleges, one Minority College and six Sanskrit Colleges under its jurisdiction.

During 2009-14, 6,25,511 number of students appeared in different exams conducted by the University, out of which 4,30,312 students (69 *per cent*) were declared successful.

## 2.3.6 Planning

### *2.3.6.1 Non-preparation of Perspective Plan*

**Perspective Plan was not prepared by the University.**

As per Statute 29 under JSU Act 2000, a College Development Council was to be constituted in University for ensuring proper planning and integrated development of Colleges. College Development Council was required to prepare Perspective Plan for development and opening of new colleges to enable the Universities and State education authorities to take long term decisions on planning and development of colleges. However, we noted that such Perspective Plan was not prepared.

During exit conference (December 2014), the Secretary, Department of HRD accepted the audit observation and assured that perspective plan would be prepared by the University in future.

## 2.3.7 Financial Management

### *2.3.7.1 Financial position*

Fees from students, grants from UGC and the State Government are the major sources of receipts for the university. Salaries, maintenance expenditure, capital expenditure and staff pension are the major classes of expenditure. The position of allotment and expenditure of the University during 2009-14, is indicated in **Table 2.3.1**:

**Table-2.3.1: Statement showing position of allotment and expenditure during 2009-14**

*(₹in crore)*

| Year | Plan | | | Non-plan | | |
|---|---|---|---|---|---|---|
| | Allotment | Expenditure | Funds unutilised | Allotment | Expenditure | Funds unutilised |
| 2009-10 | Nil | Nil | - | 75.29 | 59.80 | 15.49 |
| 2010-11 | 1.90 | 0.74 | 1.16 | 92.48 | 100.02 | (-)7.54 |
| 2011-12 | 1.75 | 1.87 | (-) 0.12 | 84.89 | 85.01 | (-)0.12 |
| 2012-13 | 10.63 | 3.08 | 7.55 | 116.76 | 117.32 | (-)0.56 |
| 2013-14 | 11.70 | 3.16 | 8.54 | 113.61 | 116.60 | (-)2.99 |
| **Total** | **25.98** | **8.85** | **17.13** | **483.03** | **478.75** | **4.28** |

*(Source: Data Furnished by Universities)*

It is evident from the above Table that while VBU utilised 99.11 *per cent* of the non-plan grants, the utilisation of plan grant was only 34.06 *per cent,* during 2009-14. The reason for less utilisation of plan grants could not be ascertained in audit.

*We recommend that optimum utilisation of the available resources to universities may be ensured.*

### *2.3.7.2 Parking of funds in Personal Ledger (PL) Account by the Directorate*

We noticed that plan funds amounting to ₹ 13.17 crore relating to development of infrastructure (₹ 8.58 crore), Free education to girls (₹ 2.42 crore), Grants to affiliated colleges (₹ 1.57 crore) etc, withdrawn from the Treasury during 2001-02 to 2010-11 were lying (May 2014) in the PL account of the Directorate of Higher Education. The Directorate attributed parking of funds to non-submission of plan proposals and pending UCs of previous grants by the University.

During exit conference (December 2014), the Secretary, Department of HRD stated that correspondence was being made with the Department of Finance for allowing the release of funds from the PL account to Universities.

### *2.3.7.3 Advances*

As per Rule 611 of the Jharkhand Treasury Code (JTC), advances granted to Government servants for departmental or allied purposes may be drawn on the responsibility and receipt of the Government servant, subject to adjustment by detailed accounts supported by vouchers, or by refund, as may be necessary.

**Advance of ₹ 12.35 crore was outstanding against teaching/non-teaching staff for adjustment as on 31 March 2014.**

We noticed that advance of ₹ 12.35 crore drawn by teaching/non-teaching staff of the University/test-checked colleges during the period ranging from one to 21 years was outstanding as on March 2014, as detailed in **Table-2.3.2**.

**Table-2.3.2: Statement of outstanding advances**

***(₹in lakh)***

| Name of University/ College | Advance outstanding (as on 31.3.14) | Oldest period to which advances relate |
|---|---|---|
| University Headquarters | 1130.19 | 1992-93 |
| B.S. City College, Bokaro | 0.64 | 2008-09 |
| P.K.R. Memorial College, Dhanbad | 24.03 | 2006-07 |
| Ramgarh College, Ramgarh | 15.60 | 2004-05 |
| K.B. Women College, Hazaribag | 57.50 | 2004-05 |
| Markham College of Commerce, Hazaribag | 0.98 | 2012-13 |
| J.J. College, Jhumritilaiya | 6.55 | 2012-13 |
| **Total** | **1235.49** | |

We further noticed that second and subsequent advances were sanctioned, without adjustment of previous outstanding advance.

**Adjustment of ₹ 1.41 crore paid as advance by Vinoba Bhave University during 1992-96 was not pointed out.**

Scrutiny of Bank books[2] for the years 1992-93 to 1995-96[3] revealed that a sum of ₹ 1.41 crore paid as advance to different officials/persons during the said period was not entered in the Advance Ledger for the year 1996-97. The status of adjustment of these outstanding advances could not be ascertained in audit.

Thus, lack of proper watch over adjustment of advances led to non-recovery/non-adjustment of ₹ 12.35 crore.

The Secretary, Department of HRD during the exit conference (December 2014) viewed the non-adjustment of advances seriously and instructed the University authorities to get the advances adjusted at the earliest.

### *2.3.7.4 Short collection of examination fees*

Prior to April 2011 examination fee for B.Tech and M.Tech was to be collected at the rate of ₹ 1,500 per student, which was enhanced to ₹ 2,500 per student with effect from 9 April 2011

**Audit noticed short collection of ₹ 3.20 crore of examination fee from Birsa Institute of Technology, Sindri.**

Scrutiny of records of examination section of the University revealed that the examination fee was collected at the rate of ₹ 800/ ₹ 1,500 per student from Birsa Institute of Technology (BIT), Sindri as against the notified examination fees of ₹ 1,500/ ₹ 2,500. This resulted in short collection of ₹ 3.20 crore of examination fee during 2009-14 ***(Appendix-2.3.2)***.

[2] The cash book maintained by VBU was known by the name of Bank Book

[3] As replied (November 2014) by VBU, Advance ledger was not maintained during the period 1992-93 to 1995-96

During the exit conference (December 2014), the Secretary, Department of HRD stated that from now onwards the fees would be realised uniformly from all the institutions.

#### *2.3.7.5 Non/short deposit of collection money*

Rule 7 of JTC provides that all money received by a government servant on account of revenue shall, without undue delay, be paid in full into the Bank. Further as per Section 45 of JSU Act, 2000 all money received by and on behalf of the institution and department established and maintained by the University was required to be credited into the University Fund.

**Collection money to the tune of ₹ 16.85 lakh was non/short deposited by 18 Post Graduate Departments.**

Scrutiny of the records revealed that a sum of ₹ 16.85 lakh collected by the concerned staff in 18 Post Graduate (PG) Departments of VBU on account of Fees, sale of admission/registration/ examination forms was not deposited into the University Fund ***(Appendix-2.3.3).*** Non/short deposit of collected money into the University Fund was in violation of the prescribed provisions.

The Secretary, Department of HRD during exit conference (December 2014) accepted the audit observation and stated that necessary steps were being taken for deposit of the amounts by the PG Departments.

*Government should ensure that the collection amounts are deposited into the University fund without undue delay.*

### 2.3.8 Delay/deficiencies in preparation/submission of Annual Accounts

Section 44 of the JSU Act 2000, requires report of the Annual accounts of a University to be placed before the Legislature but does not specify any time frame for their preparation/submission.

**There was inordinate delay in finalisation of the annual accounts by University.**

We noticed that the University was maintaining General Fund, Pension & Gratuity Fund, Library Fund, UGC Fund, Development Fund, Reserve Fund, Examination Fund etc. However only the Receipt and Payment account for General Fund was being prepared. Income & Expenditure Account and Balance Sheet were not prepared in respect of any of the funds in the absence of which, actual financial position of the University could not be ascertained. We further noticed that the Receipt and Payment accounts were prepared for General Fund only for the years 2009-10 and 2010-11, that too after delay of 13 and 23 months respectively.

The Secretary, HRD stated (December 2014) during the exit conference that that the annual accounts shall be prepared timely in future. It was also confirmed (November 2014) by the Directorate that annual accounts of the University was not placed before State Legislature so far.

*We recommend that a time schedule for preparation of annual accounts may be prescribed for their timely placement in the State Legislature.*

### 2.3.9 Utilisation of UGC Grants

**₹ 6.21 crore was not released by UGC to Vinoba Bhave University due to delay in furnishing Utilisation Certificates/ Statement of Expenditures (XI$^{th}$ Plan).**

Under XI$^{th}$ Five Year Plan (2007-12), UGC allocated ₹ 15.56 crore to University for development purposes, against which only ₹ 9.35 crore was released due to delay in furnishing UCs/Statement of Expenditure (SoE) ranging from 27 to 63 months. The actual expenditure of University against the approved allocation was ₹ 12.14 crore. However, allocation against excess expenditures of ₹ 2.97 crore was not received from UGC so far (November 2014). Thus, VBU was deprived of further instalments of grants from UGC as it failed to utilise the grants and furnish the UCs/SoEs within the stipulated time.

Further scrutiny revealed that University refunded a sum of ₹ 1.18[4] crore to UGC in July 2013 due to short/non-utilisation of the specific purpose grants of XI$^{th}$ Plan period. On being pointed out VBU replied (December 2014) that UGC allocation was made after lapse of three and a half years of XI$^{th}$ Plan period and it had very less time to utilise the funds within the plan period. The reply was not acceptable, as allotted funds were to be utilised within the financial year of release.

We further noticed that UGC allocated ₹ 14.57 crore under XII$^{th}$ Plan (2012-17) as Plan Block Grant, against which ₹ 5.68 crore was released (September 2012 to September 2013) of which ₹ 5.06 crore was lying unutilized (July 2014) with the University.

The Secretary, Department of HRD during the exit Conference assured (December 2014) that the funds would be utilised, UCs thereagainst would be furnished timely and surrender of funds would be avoided in future.

## 2.3.10 Infrastructure worth ₹ 5.70 crore lying idle

**Important infrastructure facilities were lying idle in Vinoba Bhave University despite completion long ago.**

We noticed that infrastructure worth ₹ 5.70 crore, created in University premises, had not been put to use for the reasons indicated in **Table-2.3.3**.

**Table-2.3.3: Statement showing infrastructure lying idle in VBU**

***(₹in crore)***

| Name of Project | Total exp. | Date of handing over | Period of lying idle (till July 2014) | Reasons stated for non-utilisation |
|---|---|---|---|---|
| Guest House | 2.33 | October 2009 | 4 years 7 months | Catering and other arrangements could not be made as yet. |
| Women's Hostel | 1.02 | September 2011 | 2 years 10 months | To be started after appointment of Hostel Superintendent. |
| Conference Hall | 2.33 | September 2013 | 10 months | Furnishing and sitting arrangements have not been completed. |
| Day Care Centre | 0.02 | November 2012 | 1year 8 months | To be made functional after clearance of building materials around the basement. |

Thus, the infrastructure was lying idle since long and the purpose for which the same were created remained to be fulfiled**.**

The Secretary, Department of HRD accepted (December 2014) the audit observation during the exit conference and stated that necessary steps are being taken for bringing the created infrastructures into use at the earliest.

*Government should ensure that the created infrastructural facilities are brought into use at the earliest for achievement of intended objectives.*

[4] XI$^{th}$ Plan (Merged Scheme)- ₹ 1.06 crore and XI$^{th}$ Plan (GDA)- ₹ 0.12 crore

## 2.3.11 Academic Activities

The main objectives of a University are to impart instructions in various branches of learning, undertake research, disseminate knowledge, conduct examinations etc. Deficiencies noticed in conduct of academic activities are discussed below.

### *2.3.11.1 Teacher-student ratio*

As per norms fixed by the UGC, the teacher-student ratio should be 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in Science and Humanities respectively.

We noticed that teacher-student ratio in PG Courses during the period 2009-2014 was considerably less than prescribed norms and ranged from 1:15 to 1:18 in Science and 1:27 to 1:31 in Humanities..

**University failed to maintain teacher-student ratio as per UGC norms.**

We further noticed that no post of teaching staff was sanctioned by Department of HRD for 13 out of 19 PG departments, though one professor, two Readers and three Lecturers per course were required as per UGC norms. Teachers were deputed from different constituent colleges to the said PG Departments. In the seven test-checked colleges, the teacher student ratio during 2009-14 ranged from 1:47 to 1:722, as indicated in ***Appendix-2.3.4***. Thus, the University failed to maintain the prescribed teacher-student ratio, which affected the academic activity.

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken to redress the issue.

### *2.3.11.2 Under-utilisation of intake capacity*

Under Section 61 (2) of the JSU Act, 2000, the State Government may determine the maximum number of seats for enrolment of students in the University/ colleges.

**Under-utilisation of intake capacity in PG departments ranged between 2 and 71 *per cent.***

University did not provide records in support of intake capacity approved by State Government. However, as per information furnished in respect of PG departments of University, the intake capacity was considerably under-utilised and ranged between 2 and 71 *per cent* ***(Appendix-2.3.5).***

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken for optimum utilisation of the intake capacity.

### *2.3.11.3 Prescribed number of teaching days not observed*

The UGC prescribed norms of 180 teaching days in a year after adjusting 185 days (for admission, examination, public holidays and Sundays).

**Against 180 teaching days prescribed, 122 to 139 teaching days were observed by the University.**

We noticed that the Universities, in violation of the UGC norms, allowed more than prescribed public holidays/ vacation during the review period, resulting in observance of teaching days between 122 and 139 during calendar year 2009-13.

The Secretary, Department of HRD intimated during the exit conference (December 2014) that Universities had been instructed to follow the UGC norms.

*Government should ensure that the prescribed number of teaching days is strictly observed by the Universities.*

### *2.3.11.4 Delay in publication of results*

As per Section 30 of the JSU Act, 2000, dates of examination are to be notified by the State Government in the official gazette and the results should be published within sixty days of the culmination of the examinations, which is further extendable to another sixty days for reasons to be recorded in writing.

**Delay in publication of examinations results ranged between 1 and 123 days.**

Scrutiny of records revealed that the dates of examination were not notified in official gazette. Further, there was inordinate delay in publishing examination results ranging between 1 and 123 days, after excluding 60 days from the last date of examination.

The Secretary, Department of HRD stated during the exit conference (December 2014) that delay was attributable to the shortage of teaching/non-teaching staff. Secretary further assured that the delay would be avoided in future.

### *2.3.11.5 Irregularities in grant of affiliation*

As per Statute 30 of the JSU Act 2000, educational institutions within territorial jurisdiction of a University may be admitted as colleges in one or more faculties of the University on a permanent/ temporary basis, with the approval of the State Government.

**Affiliation was granted to colleges despite deficiencies in application, and material & financial infrastructure.**

Scrutiny of records in University revealed the following irregularities in granting affiliation to Ghanshyam Mehta Evening College and J.M. College, Bhurkunda:

- The colleges possessed only five acres of land as against prescribed 10 acres of land for rural area colleges;
- Suggestion of the Academic Council was to be taken and approval of the Senate was to be obtained before recommending affiliation of the Colleges to the State Government. However, this was not adhered to by the University.
- There was no information regarding fixation of intake capacity by the University in respect of both the colleges.
- In the case of evening college, it was also noticed that the application seeking affiliation was incomplete as it did not state the proposed courses of instruction, details of teaching staff engaged in the colleges and was also not countersigned by two members of the Senate, as required.

We further noticed VBU granted extension for three years (2013-16) to Sri Ramkrishna Sarada Ashram Teacher's Training College, Hazaribag and Gautam Buddha Teacher's Training College, Hazaribag, although Department of HRD had granted extension for one year (2013-14) to these Colleges.

The Secretary, Department of HRD accepted the audit observations during the exit conference (December 2014) and stated that necessary action would be taken. Thus, provisions were relaxed by the Directorate/University for granting affiliation to the institutions.

*It is recommended that affiliations should be granted to institutions only if they fulfil the prescribed norms.*

***(i) Withdrawal of recognition of Institutions offering Bachelor of Education (B.Ed.) due to deficient infrastructure***

The National Council for Technical Education (NCTE) granted approval of recognition for running B.Ed. courses in the Colleges subject to compliance of the prescribed norms and standards. We noticed that the NCTE decided (September 2014) to withdraw recognition of B.Ed courses offered by Bokaro Steel City College, Bokaro from the academic session 2015-16 due to following reasons:

**Recognition of Bokaro Steel City College, Bokaro offering B.Ed courses was withdrawn by National Council of Technical Education for not following the prescribed norms.**

- The College was deficient in both infrastructural and instructional facilities;
- The College did not appoint regular Head of Department and Lecturers were appointed on contract basis, which was in violation of prescribed norms; and
- The Term Deposit Receipt of ₹ 5 lakh was not in the joint name of the College and Regional Director, Eastern Regional Council (ERC), NCTE, Bhubaneshwar.

The Secretary, Department of HRD assured during exit conference (December 2014) that remedial action would be taken as required under NCTE norms.

*The Government should ensure availability of adequate infrastructure, appointment of regular teaching faculty and other administrative staff and maintenance of Endowment and Reserve Funds in joint account with ERC, Bhubaneswar as per prescribed norms of NCTE.*

## 2.3.12 Human Resource Management

### *2.3.12.1 Shortage of teaching and non-teaching staff*

An analysis of overall person-in-position *vis-à-vis* sanctioned strength of teaching and non-teaching staff in the University (including colleges thereunder) as on 31st March 2014 is represented in **Table-2.3.4.**

**Table-2.3.4: Statement showing shortage of teaching and non-teaching staff**

| Sanctioned Strength | | Person-in-Position | | Vacancy | | Percentage of vacancy | |
|---|---|---|---|---|---|---|---|
| Teaching | Non-Teaching | Teaching | Non-Teaching | Teaching | Non-Teaching | Teaching | Non-Teaching |
| 850 | 1468 | 659 | 909 | 191 | 559 | 22.47 | 38.08 |

**There was acute shortage of teaching/ non-teaching staff in University/ Colleges.**

We noticed that the shortage of teaching staff and non-teaching staff was 22.47 and 38.08 *per cent* respectively. The shortage of staff resulted in high teacher-student ratio, delayed publication of results, delay in preparation of annual accounts and irregular maintenance of Cash books.

The Secretary, Department of HRD during exit conference stated (December 2014) that necessary action had been initiated to redress the issue.

*Government should take steps for making regular appointments for the vacant posts.*

#### *2.3.12.2 Irregularities in payment of pay and allowances*

We noticed irregularities in payment of pay and allowances to teaching/ non-teaching staff in Colleges, as under:

***(i) Teachers working on unsanctioned posts***

Directorate of Higher Education directed (October 2009) the University to remove such staff from service immediately who were working on unsanctioned posts and it further directed that no payment was to be made to such staff.

We observed that seven teachers in Markham College of Commerce, Hazaribag were working on unsanctioned posts in contravention of the instructions of the Directorate and a sum of ₹ 83.03 lakh was paid on their pay and allowances during 2009-14.

***(ii) Irregular payment of House Rent Allowance (HRA)***

As per HRA Rules 1980, HRA is not admissible to any official who had been provided accommodation by State Government/Central Government or its undertakings, etc.

**A sum of ₹ 31.48 lakh was paid to such teaching/non-teaching staff who had been allotted accommodation by a Government of India undertaking.**

Scrutiny of the Pay Bill Register of Bokaro Steel City College, Bokaro revealed that during 2009-14, HRA amounting to ₹ 31.48 lakh was paid to such teaching/non-teaching staff who had been allotted accommodation by Bokaro Steel Limited (BSL), Bokaro, a Government of India undertaking. Payment of HRA to ineligible staff indicated failure on part of the responsible authorities to comply with the Government's orders/rules/instruction.

The Secretary, Department of HRD accepted the audit observation during the exit conference and stated (December 2014) that the matter would be examined and necessary action taken.

*Government should ensure that payment of pay and allowances are in conformity with the rules and instructions.*

### 2.3.13 Monitoring and Evaluation

#### *2.3.13.1 Meetings of Senate and Syndicate*

Senate is the supreme governing body and Syndicate is the Executive Council of a University. As per JSU Act, 2000 every year there shall be at least two meetings of the Senate and 12 meetings of the Syndicate.

For the period 2009-14, we noticed that:

- Senate met only thrice as against at least ten meetings. It was also noticed that important ex-officio members such as Chancellor; the Commissioner and Secretary, Higher Education; Director of Higher Education and the Director of Technical education were not present in any of the meetings of the Senates.
- Syndicate met only 28 times, when it should have met at least 60 times. It was also noticed that representatives of the State Government such as the Commissioner-cum-Secretary, Higher Education or his representative and Director of Higher Education were not present in any of the meetings of the Syndicates.

When pointed out, VBU replied that the meetings of the Senate could not be held regularly due to logical reasons and that the meetings were being held as per norms, from 2014-15.

***2.3.13.2 Non-conduction of Internal Audit***

Section 53(1) of the JSU Act, 2000 provides for annual internal audit of every College by qualified accountant appointed as auditor by the Syndicate.

**Internal audit was not conducted by the University.**

Audit scrutiny revealed that neither internal audit wing was in existence nor qualified accountants were appointed as Auditors by the university. As a result short realisation of receipts, non-accountal of collection money, non-maintenance of Advance ledger, irregular appointment etc. pointed out in audit remained undetected.

Creation of internal audit wing in the University was assured by the Secretary during the exit conference (December 2014).

***2.3.13.3 Non- verification of Inventory***

Rule-138 of JFR stipulates that the inventory for fixed assets is required to be verified at least once in a year and outcome of the verification recorded in the corresponding register. Further

**Physical verification of assets was not carried out in University / colleges.**

We noticed that physical verification of the assets, including library books was not carried out in the University/Colleges, as prescribed.

The Secretary, Department of HRD accepted the audit observation during the exit conference (December 2014) and assured that necessary action would be taken as per prescribed rules.

***2.3.13.4 Accreditation of University and Colleges by National Assessment and Accreditation Council (NAAC) and National Board of Accreditation (NBA)***

Guidelines of UGC for development grant for XII plan (2012-17) made accreditation by NAAC mandatory for all universities and colleges after passing out of two batches or six years of their establishment. Further NBA has been set-up to help all participating Institutions to assess their performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ Undergraduate (UG)/PG levels.

**The University was not accredited by National Assessment and Accreditation Council and National Board of Accreditation.**

We noticed that the University was not accredited by NAAC. Also, none of the programmes of the University was accredited by NBA. Due to non-accreditation, the institution failed to know its strengths, weakness and opportunity through an informed review process and to assess its performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ Under Graduate (UG) /PG levels.

The Secretary, Department of HRD, stated during the exit conference (December 2014) that process for getting accreditation of the University and the remaining Colleges[5] was under way.

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[5] Five Colleges under VBU had been accredited by NAAC

### *2.3.13.5 Non-furnishing of reports/returns by Affiliated Colleges*

**Reports, returns and other information in respect of affiliated colleges were not available to evaluate their efficiency.**

As per Section 56 (1) of the JSU Act, 2000, every affiliated college was required to furnish reports, returns and other information as the Syndicate may require, so as to enable it to evaluate the efficiency of the College. However, VBU informed (November 2014) that the affiliated colleges were rarely required by the Syndicate to furnish any such report.

*Government should ensure that meetings of Senate and Syndicate are held as per prescribed norms, internal audits and physical verification of inventory are conducted at periodic intervals, the institutions are accredited by NAAC/NBA and periodic reports/ returns are furnished to bring an effective internal control mechanism in place.*

## Section B - Nilamber Pitamber University, Medininagar

Nilamber Pitamber University was carved out of Ranchi University and came into existence on 17 January 2009 and caters to the aspiring students of Palamau, Garhwa and Latehar districts.

The University manages and maintains 18 Post Graduate (PG) Departments under three faculties viz., Humanities, Social Science and Commerce. The University has four constituent colleges, and five affiliated colleges under its jurisdiction.

During 2009-14, 31321 number of students appeared in different exams conducted by the University out of which 29929 students (96 *per cent*) were declared successful.

## 2.3.14 Planning

### *2.3.14.1 Non-preparation of Perspective Plan*

**Perspective Plan was not prepared by the University.**

As per the provision discussed in para 2.3.6.1 *ante*, Perspective Plan was not prepared by NPU. Due to non-preparation of any perspective plan, the University failed to outline infrastructural and other institutional requirements along with a detailed time frame for development of higher education in the state.

The Secretary, Department of HRD during exit conference (December 2014) accepted the audit observation and stated that perspective plan shall be got prepared by the University in future.

*Government should ensure preparation of Perspective plans by the Universities for betterment/upliftment of the standard of University education.*

## 2.3.15 Financial Management

### *2.3.15.1 Financial position*

Fees from students and grants from the State Government are the major sources of receipts for the University. Salaries, maintenance expenditure, capital expenditure and staff pension are the major classes of expenditure.

The position of receipts and expenditure of the University during 2009-14 as per figures furnished to audit is indicated in **Table-2.3.5** below:

**Table-2.3.5: Statement showing position of allotment and expenditure during 2009-14**

*(₹in crore)*

| Year | Plan | | | Non-plan | | |
|---|---|---|---|---|---|---|
| | Allotment | Expenditure | Funds unutilised | Allotment | Expenditure | Funds unutilised |
| 2009-10 | Nil | Nil | Nil | 11.09 | 7.80 | 3.29 |
| 2010-11 | 0.81 | Nil | 0.81 | 12.75 | 14.86 | (-) 2.11 |
| 2011-12 | 2.73 | 2.73 | 0 | 23.40 | 20.59 | 2.81 |
| 2012-13 | 5.00 | 0 | 5.00 | 18.33 | 16.32 | 2.01 |
| 2013-14 | 24.39 | 2.11 | 22.28 | 20.93 | 21.11 | (-)0.18 |
| **Total** | **32.93** | **4.84** | **28.09** | **86.50** | **80.68** | **5.82** |

*(Source: Data Furnished by University)*

It is evident from the above Table that while the University utilised 93.27 *per cent* of the non-plan grants, the utilisation of plan grant was only 14.70 *per cent,* during 2009-14.

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary steps were being taken to utilise the plan grants.

*Government should ensure optimum utilisation of the available funds.*

### *2.3.15.2 Parking of funds in PL Account by the Directorate*

We noticed that that plan funds amounting to ₹ 3.11 crore[6] relating to development of infrastructure, free education to girls, removing regional imbalance, computerisation and e-library, withdrawn from the Treasury during 2009-2010 to 2010-11 were lying (May 2014) in the PL account maintained by the Directorate in the Government treasury.

On being pointed out (July 2014), the Directorate attributed parking of funds to non-submission of plan proposals and UCs of previous grants by the University to the Directorate.

*Government should ensure that there is optimum utilisation of allocated funds.*

### *2.3.15.3 Advances*

As per provisions discussed in para 2.3.7.3 *ante*, the University and the test checked colleges were not complying with the provisions for grant of advances as huge advances were outstanding against Principals/teaching & non-teaching staff and were pending for adjustment for period ranging from one to four years.

Position of advances in the University and the test checked colleges thereunder, as on 31 March 2014, was as indicated in **Table-2.3.6.**

[6] Plan funds relate to Infrastructure- ₹ 2.19 crore; Free education- ₹ 0.60 crore; Removing regional imbalance-₹ 0.10 crore; Computerisation-₹ 0.17 crore; Establishment of e-library-₹ 0.02 crore

**Table-2.3.6: Statement of outstanding advances**

*(₹in lakh)*

| Name of University/ College | Advance outstanding (as on 31.3.14) | Oldest period for which advance is outstanding |
|---|---|---|
| University Headquarters. | 136.71 | 2009-10 |
| J.S. College, Medininagar | 8.53 | 2009-10 |
| Y.S.N.M College, Medininagar | 1.53 | 2009-10 |
| GLA College, Medininagar | 36.96 | 2009-10 |
| S.S.J.S.N College, Garhwa | 2.17 | 2010-11 |
| **Total** | **185.90** | |

**Advance to the tune of ₹ 1.86 crore was outstanding against teaching/non-teaching staff for adjustment as on 31 March 2014.**

Thus lack of proper watch over recovery/adjustment by the University/College authorities led to non-recovery/non-adjustment of advances to the tune of ₹ 1.86 crore. Further non-existence of any system to monitor the settlement of outstanding advances was also indicative of poor internal controls.

The Secretary, Department of HRD viewed the audit observation seriously during the exit conference (December 2014) and instructed the University authorities to get the advances adjusted at the earliest.

*Government should ensure that Advance Ledger is maintained and updated regularly to keep track of the adjustment/recovery of the advances.*

### *2.3.15.4 Non/short deposit of collection money*

**Collection money to the tune of ₹ 3.58 lakh was not remitted to the College Fund/Bank.**

As per provisions discussed in para 2.3.7.5 *ante,* two of the test checked colleges under NPU were not complying with the provisions for remittance of amount collected into the Bank as a total sum of ₹ 3.58 lakh ***(Appendix-2.3.6)*** collected on account of Fees from students was not deposited into the College Fund/Bank and was irregularly retained by the collecting staff/cashier.

Thus, non-adherence to the codal provisions by the concerned Colleges resulted in non-deposition of collected money into the University Fund.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary steps were being taken for deposit of the amounts by the concerned colleges.

*Government should ensure that the collection amounts are deposited into the College fund/Bank on the next working day.*

## 2.3.16 Delay/deficiencies in preparation/submission of Annual Accounts

**There was delay ranging from nine to 33 months in finalisation of the annual accounts by Universities.**

As per provisions discussed in para 2.3.8 *ante,* we noticed that the University was maintaining General Fund, Pension & Gratuity Fund, Development Fund, Examination Fund, Group Insurance Scheme Fund and Employee Welfare Fund etc., however only the Receipt and Payment account for General Fund and Examination fund was being prepared. Income & Expenditure Account and Balance Sheet were not prepared in respect of any of the funds in the absence of which actual financial position of the University could not be ascertained. We further noticed that the Receipt and Payment accounts were prepared for General Fund and Examination Fund only for the years 2009-10 and 2010-11 and 2011-12 that too after delay of 9, 26 and 33 months respectively.

The Secretary, HRD stated (December 2014) during the exit conference that that the annual accounts shall be prepared timely in future. It was also confirmed (November 2014) by the Directorate that annual accounts of the University was not placed before State Legislature so far.

*We recommend that a time schedule for preparation of annual accounts may be prescribed for their timely placement in the State Legislature.*

## 2.3.17 Lack of infrastructure facilities

**The University did not have its own campus even after more than five years of its existence.**

Despite release of ₹ 20.81 crore by the State Government, we noticed that the University did not have its own campus till July 2014 due to delay in land acquisition and it was utilising Medininagar *Zila Parishad's* Guest House as its Administrative building. Further, Examination Section was functioning in a rented building and 18 out of sanctioned 22 PG Departments were functioning from various colleges.

The Secretary, Department of HRD while accepting the observation during the exit conference (December 2014), stated that acquisition of land for NPU was under process.

*Government should take necessary steps to ensuring availability of land/ adequate infrastructural facilities at the earliest to the newly constituted University.*

## 2.3.18 Academic Activities

### *2.3.18.1 Teacher-student ratio*

**Teacher Student ratio ranged between 1:19 to 1:79 against 1:10 and 1:15 in science and humanities respectively in PG Departments.**

As per provisions discussed in para 2.3.11.1 *ante*, the teacher-student ratio was not maintained by the University and test checked colleges as we noticed that the ratio during the period 2009-2014 was considerably less than recommended and ranged from 1:19 to 1:39 in Science and 1:36 to 1:79 in Humanities, as indicated in **Table-2.3.7**

**Table-2.3.7: Statement showing variations between teacher-student ratio**

| Year | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Science | 1:19 | 1:22 | 1:27 | 1:39 | 1:36 |
| Humanities | 1:36 | 1:66 | 1:79 | 1:79 | 1:46 |

*(Source: Figures furnished by Universities)*

**The teacher student ratio in the test checked colleges ranged from 1:41 to 1:539.**

We further noticed that in the four test checked colleges, the teacher student ratio during 2009-14 ranged from 1:41 to 1:539, as indicated in ***Appendix-2.3.7***.

The Secretary, Department of HRD stated during the exit conference (December 2014) that problem existed due to the shortage of teaching staff and necessary action would be taken to redress the issue.

*Government should ensure that the teaching staff is adequate in the institutions so that the quality of education is high and uniform throughout.*

### *2.3.18.2 Under-utilisation of intake capacity*

**Under-utilisation of intake capacity in PG Departments ranged between 16 and 95 *per cent.***

**PG departments:** As per provisions discussed in para 2.3.11.2 *ante,* no records in support of approval of intake capacity by the Government were produced to audit. Utilisation of intake capacity of PG departments as furnished by the University revealed that intake capacity of the University was considerably under-utilised and ranged between 16 and 95 *per cent* ***(Appendix-2.3.8).***

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken for optimum utilisation of the intake capacity.

*The Government should take necessary steps to ensure maximum utilisation of the intake capacity by the Universities/Colleges.*

***2.3.18.3 Prescribed number of teaching days not observed***

**Against 180 teaching days prescribed, 126 to 144 teaching days were observed by the University.**

As per provisions discussed in para 2.3.11.3 *ante,* the norms prescribed by in respect of number of teaching days to be observed in a year, we noticed that in violation of the UGC norms, the University allowed more than prescribed public holidays/ vacation during the review period, resulting in observance of teaching days ranging[7] between 126 and 144.

The Secretary, Department of HRD intimated during the exit conference (December 2014) that Universities had been instructed to follow the UGC norms.

*Government should ensure that the prescribed number of teaching days is strictly observed by the Universities.*

***2.3.18.4 Delay in publication of results***

**Delay in publication of examinations results ranged between 14 and 271 days.**

As per provision discussed in para 2.3.11.4 *ante,* we noticed that the dates of examination were not notified in the official gazette by the University, and that there was inordinate delay in publication of results of examinations ranging between 14 and 271 days, after excluding 60 days from the last date of examination.

The Secretary, Department of HRD stated during the exit conference (December 2014) that delay was attributable to the shortage of teaching/non-teaching staff. However, it was assured that the delay would be avoided in future.

*Government should ensure that the results are published within the stipulated time.*

***2.3.18.5 Withdrawal of recognition of Institutions offering B.Ed courses by NCTE***

**Recognition of G.L.A College, offering B.Ed courses was withdrawn by Eastern Regional Council, National Council of Technical Education for not following the prescribed norms.**

As per provisions discussed in para 2.3.11.5(i) *ante,* we noticed that the recognition of G.L.A College, Medininagar for offering B.Ed courses was withdrawn by the ERC, NCTE from the academic session 2015-16, for not following the prescribed norms, as detailed below:

- The B.Ed Department did not have a separate campus, its own multipurpose hall, adequate number of rooms for various laboratories, play ground and Art and Craft Centre required for the B.Ed course.

[7] 2009-126; 2010-132; 2011- 133; 2012-134; 2013-144

- The teaching faculty was selected by the university on contractual basis for a period of 11 months and their services were automatically terminated on the expiry of the contract period which was against the norms of NCTE.
- The institution did not maintain Endowment and Reserve Funds, in Joint Account with Eastern Regional Council, NCTE, Bhubaneswar, as per prescribed NCTE norms.

The Secretary, Department of HRD assured during exit conference (December 2014) that remedial action would be taken as required under NCTE norms.

*The Government should ensure that availability of adequate infrastructure, regular appointment of teaching faculty and other administrative staff and maintenance of Endowment and Reserve Funds, in joint account with ERC, Bhubaneswar, as per prescribed NCTE norms.*

## 2.3.19 Human Resource Management

### *2.3.19.1 Shortage of teaching and non-teaching staff*

An analysis of overall person-in-position *vis-à-vis* sanctioned strength of teaching and non-teaching staff in the University (including colleges thereunder) as on 31st March 2014 is represented in **Table-2.3.8.**

**Table-2.3.8: Statement showing shortage of teaching and non-teaching staff**

| Sanctioned Strength | | Person-in-Position | | Vacancy | | Percentage of vacancy | |
|---|---|---|---|---|---|---|---|
| Teaching | Non-Teaching | Teaching | Non-Teaching | Teaching | Non-Teaching | Teaching | Non-Teaching |
| 368 | 406 | 138 | 151 | 230 | 255 | 62.50 | 62.81 |

It is evident that shortage of teaching staff and non-teaching staff was 62.50 and 62.81 *per cent* respectively.

**There was acute shortage of teaching/ non-teaching staff in Universities/ Colleges.**

The shortage of staff resulted in delay in preparation of annual accounts, irregular/non-maintenance/ non-reconciliation of Cash books, high teacher-student ratio, delayed publication of results etc.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary action had been initiated to redress the issue.

*Government should take steps for making regular appointments to the vacant posts.*

### *2.3.19.2 Irregularities in payment of pay and allowances*

We noticed irregularities in payment of pay and allowances to teaching/ non-teaching staff in Colleges, as under:

#### *(i) Teachers working on unsanctioned posts*

As per provisions discussed in para 2.3.12.2(i) *ante,* we observed that seven teachers in S.S.J.S.N. College, Garhwa were working on unsanctioned posts, in contravention of the instructions of the Directorate and a sum of ₹ 75.52 lakh was paid on their pay and allowances during 2009-14.

***(ii) Non-adjustment advance paid against arrears on account of fifth pay revision***

**Excess payment of ₹ 41.62 lakh remained to be recovered from 37 non-teaching staff.**

Scrutiny of files relating to payment of arrears to non-teaching staff on account of fifth pay revision of GLA College, Medininagar revealed that a sum of ₹ 46.92 lakh was paid as advance against arrears on account of fifth pay revision to 37 non-teaching staff in five instalments during the period October 2008 to November 2012. We observed that the College made final payments of arrear to these staff in September 2013 by adjusting only first instalment of advance. Non-adjustment of remaining four instalments of advance at the time of final payment of arrears resulted in excess payment of ₹41.62 lakh.

The Secretary, Department of HRD stated during the exit conference (December 2014) that the matter would be examined and necessary action taken.

*Government should ensure that payment of pay and allowances are in conformity with the rules and instructions.*

## 2.3.20 Monitoring and Evaluation

### *2.3.20.1 Meetings of Senate and Syndicate*

As per provisions discussed in para 2.3.13.1 *ante*, we noticed that:

- Senate did not meet even once, when it should have met at least ten times. It was also noticed that important ex-officio members such as Chancellor; the Commissioner and Secretary, Higher Education; Director of Higher Education and the Director of Technical education were not present in any of the meetings of the Senates.
- Syndicate met only 28 times, when it should have met at least 60 times. It was also noticed that representatives of the State Government such as the Commissioner-cum-Secretary, Higher Education or his representative and Director of Higher Education were not present in any of the meetings of the Syndicates.

When pointed out, the University replied that action was being taken to conduct Senate's meeting from 2014-15.

### *2.3.20.2 Non-conduction of Internal Audit*

**Internal audit was not conducted by the University.**

As per provision discussed in para 2.3.13.2 *ante,* we noticed that neither internal audit wing was in existence nor qualified accountants were appointed as Auditors by the university. As a result short realisation of receipts, non-accountal of collection money, non-maintenance of Advance ledger, irregular appointment etc. pointed out in audit remained undetected.

Creation of internal audit wing in the University was assured by the Secretary during the exit conference (December 2014).

### *2.3.20.3 Non- verification of Inventory*

**Physical verification of assets was not carried out in University / colleges.**

As per provision discussed in para 2.3.13.3 *ante,* we noticed that physical verification of the assets, including library books was not carried out in the University/Colleges.

The Secretary, Department of HRD accepted (December 2014) the audit observation and assured that necessary action would be taken as per prescribed rules.

#### *2.3.20.4 Accreditation of University and Colleges by NAAC and NBA*

**The University was not accredited by National Assessment and Accreditation Council and National Board of Accreditation.**

As per provisions discussed in para 2.3.13.4 *ante*, we noticed that the University was not accredited by NAAC. Also none of the programmes of the University was accredited by NBA. Due to non-accreditation, the institution failed to know its strengths, weakness and opportunity through an informed review process and to assess its performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ UG/PG levels.

The Secretary, Department of HRD, stated during the exit conference (December 2014) that process for getting accreditation of the University and the Colleges was under way.

#### *2.3.20.5 Non-furnishing of reports/returns by Affiliated Colleges*

**Reports, returns and other information in respect of affiliated colleges were not available to evaluate their efficiency.**

As per provision discussed in para 2.3.13.5 *ante,* we noticed that no report/ returns were furnished by the affiliated colleges.

On being queried the University replied (November 2014) that the matter is being taken to regularise the provision in this regard.

*Government should ensure that meetings of Senate and Syndicate are held as per prescribed norms, internal audits and physical verification of inventory are conducted at periodic intervals, the institutions are accredited by NAAC/NBA and periodic reports/ returns are furnished to bring an effective internal control mechanism in place.*

## Section C- Kolhan University, Chaibasa

Kolhan University was carved out of Ranchi University and came into existence on 13 August 2009 and caters to the aspiring students of East Singhbhum, West Singhbhum and Seraikela-Kharsawan districts.

The University manages and maintains 22 Post Graduate (PG) Departments under three faculties viz., Humanities, Social Science and Commerce. The University has fourteen constituent colleges, three affiliated colleges and one Minority College under its jurisdiction.

During 2009-14, 2,21,908 number of students appeared in different exams conducted by the University out of which 1,59,139 students (72 *per cent*) were declared successful.

### 2.3.21 Planning

#### *2.3.21.1 Non-preparation of Perspective Plan*

**Perspective Plan was not prepared by the University.**

As per the provision discussed in para 2.3.6.1 *ante*, Perspective Plan was not prepared by the University. Due to non-preparation of any perspective plan, the University failed to outline infrastructural and other institutional requirements along with a detailed time frame for development of higher education in the state.

The Secretary, Department of HRD during exit conference (December 2014) accepted the audit observation and stated that perspective plan shall be got prepared by the University in future.

*Government should ensure preparation of Perspective plans by the Universities for betterment/upliftment of the standard of University education.*

## 2.3.22 Financial Management

### *2.3.22.1 Financial position*

Fees from students and grants from the State Government are the major sources of receipts for the University. Salaries, maintenance expenditure, capital expenditure and staff pension are the major classes of expenditure.

The position of receipts and expenditure of the University during 2009-14 as per figures furnished to audit, is indicated in **Table-2.3.9** below:

**Table-2.3.9: Statement showing position of allotment and expenditure during 2009-14**

***(₹in crore)***

| Year | Plan | | | Non-plan | | |
|---|---|---|---|---|---|---|
| | Allotment | Expenditure | Funds unutilised | Allotment | Expenditure | Funds unutilised |
| 2009-10 | NIL | NIL | NIL | 12.64 | 10.32 | 2.32 (18.35) |
| 2010-11 | NIL | NIL | NIL | 52.40 | 35.71 | 16.69 (31.85) |
| 2011-12 | NIL | NIL | NIL | 48.41 | 45.38 | 3.03 (6.26) |
| 2012-13 | 15.89 | 0.52 | 15.37 (96.73) | 46.79 | 49.67 | (-) 2.88 |
| 2013-14 | 20.73 | 3.54 | 17.19 (82.92) | 57.70 | 63.51 | (-) 5.81 |
| **Total** | **36.62** | **4.06** | **32.56** | **217.94** | **204.59** | **13.35** |

*(Source: Data Furnished by University)*

It is evident from the above Table that while the University utilised 93.87 *per cent* of the non-plan grants, the utilisation of plan grant was only 11.09 *per cent,* during 2009-14.

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary steps were being taken to utilise the plan grants.

### *2.3.22.2 Parking of funds in PL Account by the Directorate*

We noticed that that plan funds amounting to ₹ 2.86 crore relating to development of infrastructure, free education to girls, removing regional imbalance, computerisation and e-library, withdrawn from the Treasury during 2009-10 to 2010-11 were lying (May 2014) in the PL account maintained by the Directorate in the Government treasury.

On being pointed out (July 2014) the Directorate attributed parking of funds to non-submission of plan proposals and Utilisation Certificates (UCs) of previous grants, by the University to the Directorate.

*Government should ensure that there is optimum utilisation of allocated funds.*

### *2.3.22.3 Advances*

As per provisions discussed in para 2.3.7.3 *ante*, the University and the test checked colleges thereunder were not complying with the provisions for grant of advances as huge advances were outstanding against Principals / teaching &

non-teaching staff and were pending for adjustment for period ranging from one to four years.

Position of outstanding advances in the University and test checked colleges as on 31 March 2014, was as indicated in **Table-2.3.10**.

**Table-2.3.10: Statement of outstanding advances**

*(₹in lakh)*

| Name of University/ College | Advance outstanding (as on 31.3.14) | Oldest period for which advance is outstanding |
|---|---|---|
| University Headquarters | 240.32 | 2009-10 |
| Co-operative College, Jamshedpur | 38.44 | 2012-13 |
| Tata College, Chaibasa | 9.35 | 2010-11 |
| A.B.M. College, Jamshedpur. | 1.23 | 2009-10 |
| Ghatsila College, Ghatsila | 2.78 | 2009-10 |
| **Total** | **292.12** | |

**Advance to the tune of ₹ 2.92 crore was outstanding against teaching/non-teaching staff for adjustment as on 31 March 2014.**

Thus lack of proper watch over adjustment by the University/College authorities led to non-recovery/non-adjustment of outstanding advances of ₹ 2.92 crore. Further non-existence of any system to monitor the settlement of outstanding advances was also indicative of poor internal controls.

The Secretary, Department of HRD viewed the audit observation seriously and instructed (December 2014) the University authorities to get the advances adjusted at the earliest.

#### *2.3.22.4 Non/short deposit of collection money*

**Collection money to the tune of ₹ 6.75 lakh was not remitted to the Bank.**

As per provisions discussed in para 2.3.7.5 *ante,* three of the test checked colleges under the University were not complying with the provisions for remittance of amount collected into the Bank as a total sum of ₹ 6.75 lakh ***(Appendix-2.3.9)*** collected on account of Fees from students was not deposited into the College Fund and was irregularly retained by the collecting staff/cashier.

Thus, non-adherence to the codal provisions by the concerned Colleges resulted in non-deposition of collected money into the University Fund.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary steps were being taken for deposit of the amounts by the concerned colleges.

*Government should ensure that the collection amounts are deposited into the College fund on the next working day.*

### 2.3.23 Delay/deficiencies in preparation/submission of Annual Accounts

**There was delay ranging from 11 to 25 months in finalisation of the annual accounts by Universities.**

As per provisions discussed in para 2.3.8 *ante,* we noticed that the University was maintaining General Fund, Pension & Gratuity Fund, Development Fund, Examination Fund, Group Insurance Scheme Fund and Employee Welfare Fund etc., however only the Receipt and Payment account for all funds were being prepared. Income & Expenditure Account and Balance Sheet were not prepared in respect of any of the funds in the absence of which actual financial position of the University could not be ascertained. We further noticed that the Receipt and Payment accounts were prepared for all funds for the years 2009-10 to 2012-13 only that too after delay of 11 to 25 months respectively.

On being pointed out, the University accepted the audit observation and stated (December 2014) that efforts would be made to prepare the annual accounts comprehensively. It was also confirmed (November 2014) by the Directorate that annual accounts of the University was not placed before State Legislature so far.

*We recommend that a time schedule for preparation of annual accounts may be prescribed for their timely placement in the State Legislature.*

## 2.3.24 Lack of infrastructure facilities

**The University did not have its own campus even after more than five years of its existence.**

We noticed that since its creation (August 2009), the University was running from library building of Tata College, Chaibasa due to non-completion of construction of Administrative building which ought to have been completed by December 2013. The delay was attributed to non-release of second instalment of grant by the Directorate.

The Secretary, Department of HRD while accepting the observation during the exit conference (December 2014), stated that the construction of Administrative Building for KU was completed and shifting was under process.

## 2.3.25 Academic Activities

### *2.3.25.1 Teacher-student ratio*

**Teacher Student ratio ranged between 1:30 to 1:113 against 1:10 and 1:15 in science and humanities respectively in PG Departments.**

As per provisions discussed in para 2.3.11.1 *ante*, the teacher-student ratio was not maintained by the University and test checked colleges as we noticed that the ratio in PG Departments during the period 2009-2014 was considerably less than recommended and ranged between 1:30 and 1:91 in Science and 1:68 to 1:113 in Humanities, as indicated in **Table-2.3.11.**

**Table-2.3.11: Statement showing variations from the prescribed teacher-student ratio**

| Year | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|---|---|---|---|---|
| Science | 1:78 | 1:91 | 1:30 | 1:38 | 1:39 |
| Humanities | 1:113 | 1:87 | 1:79 | 1:88 | 1:68 |

*(Source-Figures furnished by University)*

**The teacher student ratio in the test checked colleges ranged from 1:52 to 1:318.**

In the five test checked colleges, the teacher student ratio during 2009-14 ranged from 1:52 to 1:318, as indicated in ***Appendix-2.3.10***.

The Secretary, Department of HRD stated during the exit conference (December 2014) that problem existed due to the shortage of teaching staff and necessary action would be taken to redress the issue.

*Government should ensure that the teaching staff is adequate in the institutions so that the quality of education is high and uniform throughout.*

### *2.3.25.2 Under-utilisation of intake capacity*

**Under-utilisation of intake capacity in PG Departments ranged between 24 and 100 *per cent.***

**PG departments:** As per provisions discussed in para 2.3.11.2 *ante,* no records in support of approval of intake capacity by the Government were produced to audit. Utilisation of intake capacity of PG departments as furnished by the University revealed that intake capacity of the University was considerably under-utilised and ranged between 24 and 100 *per cent* ***(Appendix-2.3.11).***

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken for optimum utilisation of the intake capacity.

*The Government should take necessary steps to ensure maximum utilisation of the intake capacity by the Universities/Colleges.*

#### *2.3.25.3 Prescribed number of teaching days not observed*

**Against 180 teaching days prescribed, 136 to 139 teaching days were observed by the University.**

As per provisions discussed in para 2.3.11.3 *ante* regarding the norms prescribed by UGC in respect of number of teaching days to be observed in a year, we noticed that in violation of the norms, the University allowed more than prescribed public holidays/ vacation during the review period, resulting in observance of teaching days ranging[8] between 136 and 139.

The Secretary, Department of HRD intimated (December 2014) during the exit conference that Universities had been instructed to follow the UGC norms.

*Government should ensure that the prescribed number of teaching days is strictly observed by the Universities.*

#### *2.3.25.4 Delay in publication of results*

**Delay in publication of examinations results ranged between one and 163 days.**

As per provision discussed in para 2.3.11.4 *ante,* we noticed that the dates of examination were not notified in the official gazette by the University and there was inordinate delay in publication of results of examinations ranging between one and 163 days, after excluding 60 days from the last date of examination.

The Secretary, Department of HRD stated during the exit conference (December 2014) that delay was attributable to the shortage of teaching/non-teaching staff. Secretary further assured that the delay would be avoided in future.

*Government should ensure that the results are published within the stipulated time.*

#### *2.3.25.5 Withdrawal of recognition of B.Ed Institutions by NCTE*

**Recognition of Bahragora College, offering B.Ed courses was withdrawn by Eastern Regional Council, National Council of Technical Education for not following the prescribed norms.**

As per provisions discussed in para 2.3.11.5(i) *ante,* we noticed that the recognition of Bahragora College, Bahragora for offering B.Ed courses was withdrawn by the NCTE from the academic session 2015-16 due to not following the prescribed norms, as detailed below:

- The institution did not have infrastructure and instructional facilities as per the NCTE norms. It was required to shift to its own premises within three years from the date of recognition (i.e. by 19 May 2008) but even after more than eight years, it was continuing at the same place. The institution had not submitted any application for shifting of premises alongwith other required documents.
- The institution did not fulfil the prescribed norms regarding engagement of teaching and supporting staff and also in respect of service conditions of staff and had not appointed teaching faculty on regular basis as per NCTE norms.

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[8] 2009-not made available by the University; 2010- not made available by the University; 2011- 138; 2012-136; 2013-139.

The Secretary, Department of HRD assured during exit conference (December 2014) that remedial action would be taken as required under NCTE norms.

*The Government should ensure that availability of adequate infrastructure, regular appointment of teaching faculty and other administrative staff as per prescribed NCTE norms.*

## 2.3.26 Human Resource Management

### *2.3.26.1 Shortage of teaching and non-teaching staff*

**There was acute shortage of teaching/ non-teaching staff in University/ Colleges.**

An analysis of overall person-in-position *vis-à-vis* sanctioned strength of teaching and non-teaching staff in the University (including colleges thereunder) as on 31st March 2014 is represented in **Table-2.3.12.**

**Table-2.3.12: Statement showing shortage of teaching and non-teaching staff**

| Sanctioned Strength | | Person-in-Position | | Vacancy | | Percentage of vacancy | |
|---|---|---|---|---|---|---|---|
| Teaching | Non-Teaching | Teaching | Non-Teaching | Teaching | Non-Teaching | Teaching | Non-Teaching |
| 789 | 947 | 387 | 576 | 402 | 371 | 50.95 | 39.18 |

It is evident that shortage of teaching staff and non-teaching staff was 50.95 and 39.18 *per cent* respectively as of March 2014.

The shortage of staff resulted in delay in preparation of annual accounts, irregular maintenance Cash books, high teacher-student ratio, delayed publication of results etc.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary action had been initiated to redress the issue.

*Government should take steps for making regular appointments to the vacant posts.*

### *2.3.26.2 Payment of salary to teachers working on unsanctioned posts*

As per provisions discussed in para 2.3.12.2(i) *ante,* we observed that seven teachers in A.B.M College, Jamshedpur were working on unsanctioned posts, in contravention of the instructions of the Directorate and a sum of ₹ 86.42 lakh was paid on their pay and allowances during 2009-14.

During the exit conference (December 2014), the Secretary, Department of HRD stated that the matter would be examined and necessary action taken.

*Government should ensure that payment of pay and allowances are in conformity with the rules and instructions.*

## 2.3.27 Monitoring and Evaluation

### *2.3.27.1 Meetings of Senate and Syndicate*

As per provisions discussed in para 2.3.13.1 *ante*, we noticed that:

- Senate met only once, when it should have met at least ten times. It was also noticed that important ex-officio members such as Chancellor; the Commissioner and Secretary, Higher Education; and the Director of Technical education were not present in any of the meetings of the Senates while Director of Higher Education was present in the single Senate's meeting.

- Syndicate met only 21 times, when it should have met at least 60 times. It was also noticed that representatives of the State Government such as the Commissioner-cum-Secretary, Higher Education or his representative and Director of Higher Education were not present in any of the meetings of the Syndicates.

When pointed out, the University replied that action would be taken to hold the meetings as per prescribed norms in future.

### *2.3.27.2 Non-conduction of Internal Audit*

As per provision discussed in para 2.3.13.2 *ante, w*e noticed that neither internal audit wing was in existence nor qualified accountants were appointed as Auditors by the university.

University replied (October 2014) that Internal audit wing will be established in future. Creation of internal audit wing in the Universities was also assured (December 2014) by the Secretary during the exit conference.

### *2.3.27.3 Non-verification of Inventory*

**Physical verification of assets was not carried out in University/colleges.**

As per provision discussed in para 2.3.13.3 *ante, w*e noticed that physical verification of the assets, including library books was not carried out in the University/Colleges, as prescribed in the Rule.

The Secretary, Department of HRD accepted the audit observation during the exit conference (December 2014) and assured that necessary action would be taken as per prescribed rules.

### *2.3.27.4 Accreditation of University and Colleges by NAAC and NBA*

**The University was not accredited by National Assessment and Accreditation Council and National Board of Accreditation.**

As per provisions discussed in para 2.3.13.4 *ante*, we noticed that the University was not accredited by NAAC. Also none of the programmes of the University was accredited by NBA. Due to non-accreditation, the University failed to know its strengths, weakness and opportunity through an informed review process and to assess its performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ UG/PG levels.

The Secretary, Department of HRD, stated during the exit conference (December 2014) that process for getting accreditation of the University and the Colleges was under way.

### *2.3.27.5 Non-furnishing of reports/returns by Affiliated Colleges*

**Reports, returns and other information in respect of affiliated colleges were not available to evaluate their efficiency.**

As per provision discussed in para 2.3.13.5 *ante,* the University informed (October 2014) that no report and return was prescribed by the University.

*Government should ensure that meetings of Senate and Syndicate are held as per prescribed norms, internal audits and physical verification of inventory are conducted at periodic intervals, the institutions are accredited by NAAC/NBA and periodic reports/ returns are furnished to bring an effective internal control mechanism in place.*

## 2.3.28 Conclusion

**Vinoba Bhave University, Hazaribag**

- The Grants-in-aid released by the State Government/UGC were under-utilised. Advance of ₹ 12.35 crore drawn by teaching/non-teaching staff of the

University/six test-checked colleges during the period ranging from one to 21 years was outstanding as on March 2014. University did not collect the examination fee at the notified rate from Birsa Institute of Technology, Sindri, which resulted in short collection of ₹ 3.20 crore. Further, the annual accounts for 2011-12 to 2013-14 were not prepared.

- Infrastructure of University, viz., Guest House, Women's Hostel, Conference Hall and Day Care Centre could not be put to use and were lying idle for periods ranging from 10 to 55 months.

- Shortage of teaching staff was 22.47 *per cent* of sanctioned strength, which resulted in lower teacher student ratio and inordinate delay in publication of results.

- Senate and Syndicate did not meet the stipulated number of times and representatives of the State Government did not attend any of the meetings.

**Nilamber Pitamber University, Medininagar**

- State Government released grants of ₹ 119.43 crore to the University during 2009-14, out of which University could not utilise ₹ 33.61 crore. Advances to the tune of ₹ 1.86 crore were outstanding against teaching/non-teaching staff of the University and four test-checked Colleges as of March 2014. Further, the annual accounts for 2012-13 and 2013-14 were not prepared.

- The University did not have its own campus and it was functional from buildings of other organisation/rented buildings even after more than five years of its creation.

- Shortage of teaching staff was 62.50 *per cent* of sanctioned strength, which resulted in lower teacher student ratio and inordinate delay in publication of results. Further, the intake capacity for PG courses remained under-utilised and ranged between 16 and 95 *per cent.*

- Senate of the University did not meet even once, against prescribed meeting of at least ten during the period 2009-14.

**Kolhan University, Chaibasa**

- State Government released grants of ₹ 254.56 crore to the University during 2009-14, out of which University could not utilise ₹ 45.91 crore. Advances of ₹ 2.92 crore were outstanding against teaching/non-teaching staff of the University and three test-checked Colleges.

- The University did not have its own campus and it was functional from Library building of Tata College, even after more than five years of its creation.

- Shortage of teaching staff was 50.95 *per cent* of sanctioned strength, which resulted in lower teacher student ratio and inordinate delay in publication of results. Further, the intake capacity for Post Graduate courses was considerably under-utilised and ranged between 24 and 100 *per cent.*

- Senate of University met only once as against prescribed at least ten meetings. Further, important ex-officio members of Senate such as Chancellor, the Commissioner and Secretary, Higher Education, and the Director of Technical education were not present in any of the meetings of the Senate.

***Appendix-2.3.1***

*(Referred to paragraph 2.3.4; page 41)*

**Statement showing list of test checked Universities and Colleges**

| Sl. No. | Name of University | Name of College |
|---|---|---|
| 1 | Vinoba Bhave University, Hazaribag | B.S. City College, Bokaro |
| | | Chas College, Chas |
| | | J.J. College, Jhumritilaiya |
| | | K.B. Mahila College, Hazaribag |
| | | Markham Commerce College, Hazaribag |
| | | P.K. Roy Memorial College, Dhanbad |
| | | Ramgarh College, Ramgarh |
| 2 | Kolhan University, Chaibasa | A.B.M. College, Jamshedpur |
| | | Bahragora College, Jamshedpur |
| | | Co-operative College, Jamshedpur |
| | | Ghatsila College, Ghatsila |
| | | Tata College, Chaibasa |
| 3 | Nilamber Pitamber University, Medininagar | G.L.A College, Medininagar |
| | | Y.S.N. Mahila College, Medininagar |
| | | J.S. College, Medininagar |
| | | S.S.J.S.N College, Garhwa |

## *Appendix-2.3.2*

*(Referred to paragraph 2.3.7.4; page 43)*

**Statement showing short collection of Examination Fee from Birsa Institute of Technology, Sindri**

| Sl. No. | Amount deposited through Challan No. | Period/Date | Examination Fee realised from total No. of students | Amount realizable[1] | Amount Deposited into University A/c[2] | Short credit/ Non-credit | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 42017 | 12.8.09 | 15 | 22500 | 12000 | 10500 | Examination fee at the ₹ 1,500 per student was to be deposited/realised but was deposited/realised at the rate of ₹ 800 per student |
| 2 | 44178 | 1.8.09 | 36 | 54000 | 28800 | 25200 | |
| 3 | 44752 | 29.5.09 | 2136 | 3204000 | 1708800 | 1495200 | |
| 4 | 8212 | 21.12.09 | 2941 | 4411500 | 2353000 | 2058500 | |
| 5 | 5221 | 20.05.10 | 2230 | 3345000 | 1784000 | 1561000 | |
| 6 | 46810 | 7.10.09 | 505 | 757500 | 404000 | 353500 | |
| 7 | 7987 | 31.8.10 | 354 | 531000 | 283200 | 247800 | |
| 8 | 8081 | 9.9.10 | 380 | 570000 | 304000 | 266000 | |
| 9 | 4231 | 23.11.10 | 1573 | 2359500 | 1258400 | 1101100 | |
| 10 | 6311 | 3.12.10 | 1470 | 2205000 | 1176000 | 1029000 | |
| 11 | 18261 | 27.4.11 | 1559 | 3897500 | 2338500 | 1559000 | Examination fee at the ₹ 2,500 per student was to be deposited/realised but was deposited/realised at the rate of ₹ 1,500 per student |
| 12 | 21581 | 13.5.11 | 1517 | 3792500 | 2275500 | 1517000 | |
| 13 | 13534 | 6.7.11 | 96 | 240000 | 144000 | 96000 | |
| 14 | 28695 | 25.8.11 | 256 | 640000 | 384000 | 256000 | |
| 15 | 27563 | 10.8.11 | 83 | 207500 | 124500 | 83000 | |
| 16 | 21975 | 16.8.11 | 232 | 580000 | 348000 | 232000 | |
| 17 | 7161 | 18.11.11 | 1457 | 3642500 | 2185500 | 1457000 | |
| 18 | 8275 | 23.11.11 | 92 | 230000 | 138000 | 92000 | |
| 19 | 9340 | 9.12.11 | 1494 | 3735000 | 2241000 | 1494000 | |
| 20 | 6686 | 25.4.12 | 726 | 1815000 | 1089000 | 726000 | |
| 21 | 7224 | 4.5.12 | 805 | 2012500 | 1207500 | 805000 | |
| 22 | 8733 | 17.5.12 | 1514 | 3785000 | 2271000 | 1514000 | |
| 23 | 2809 | 13.7.12 | 49 | 122500 | 73500 | 49000 | |
| 24 | 12384 | 18.8.12 | 88 | 220000 | 132000 | 88000 | |
| 25 | 15567 | 10.9.12 | 675 | 1687500 | 1012500 | 675000 | |
| 26 | 20517 | 12.12.12 | 1537 | 3842500 | 2305500 | 1537000 | |
| 27 | 21857 | 22.12.12 | 1557 | 3892500 | 2335500 | 1557000 | |
| 28 | 31665 | 30.1.13 | 1 | 2500 | 1500 | 1000 | |
| 29 | 906 | 7.5.13 | 800 | 2000000 | 1200000 | 800000 | |
| 30 | 907 | 7.5.13 | 1 | 2500 | 1500 | 1000 | |
| 31 | 29048 | 8.5.13 | 443 | 1107500 | 664500 | 443000 | |
| 32 | 33858 | 23.5.13 | 2233 | 5582500 | 3349500 | 2233000 | |
| 33 | 47486 | 19.7.13 | 78 | 195000 | 117000 | 78000 | |
| 34 | 45026 | 3.8.13 | 330 | 825000 | 495000 | 330000 | |
| 35 | 45027 | 3.8.13 | 5 | 12500 | 7500 | 5000 | |
| 36 | 1241 | 7.9.13 | 382 | 955000 | 573000 | 382000 | |
| 37 | 4853 | 11.11.13 | 100 | 250000 | 150000 | 100000 | |
| 38 | 7275 | 17.12.13 | 1555 | 3887500 | 2332500 | 1555000 | |
| 39 | 7280 | 17.12.13 | 219 | 547500 | 328500 | 219000 | |
| 40 | 7323 | 24.1.14 | 1628 | 4070000 | 2442000 | 1628000 | |
| 41 | 16835 | 22.5.14 | 1535 | 3837500 | 2302500 | 1535000 | |
| 42 | 16562 | 15.4.14 | 166 | 415000 | 249000 | 166000 | |
| 43 | 24725 | 7.7.14 | 126 | 315000 | 189000 | 126000 | |
| 44 | 27249 | 14.7.14 | 44 | 110000 | 66000 | 44000 | |
| 45 | 27739 | 21.7.14 | 504 | 1260000 | 756000 | 504000 | |
| | | **Total** | **35527** | **77177500** | **45142700** | **32034800** | |

[1] Prior to 9 April 2011 Examination Fee was ₹ 1,500 which was enhanced to ₹ 2,500 by the syndicate on 9 April 2011

[2] Prior to the rates revision, Examination Fee was realised at the rate of ₹ 800 and after revision it was realised at the rate of ₹ 1,500

## *Appendix-2.3.3*

*(Referred to paragraph 2.3.7.5; page 44)*

**Statement showing non/short deposit of collection money (VBU)**

*(Amount in ₹)*

| Sl. No. | Name of Department/College | Period | No. of Admission Forms taken from store (₹ 100/form) | No. of Examination/ Provisional/ Registration/ Migration Forms taken from store | Total amount that should have been realised on account of sale of forms or Fees realised through challan/Money receipt | Amount Deposited into University / College Fund | Short credit/ Non-credit |
|---|---|---|---|---|---|---|---|
| 1. | Commerce, VBU | 2009-14 | 2200 | 2180 | 315250 | 0 | 315250 |
| 2. | Pol. Sc., VBU | 2009-14 | 1400 | 2050 | 230000 | 0 | 230000 |
| 3. | Economics, VBU | 2009-14 | 1100 | 1900 | 191250 | 0 | 191250 |
| 4. | Geography, VBU | 2009-14 | 1200 | 825 | 154875 | 0 | 154875 |
| 5. | Anthropology, VBU | 2009-14 | 400 | 750 | 72500 | 0 | 72500 |
| 6. | Psychology, VBU | 2009-14 | 500 | 720 | 79750 | 0 | 79750 |
| 7. | Philosophy, VBU | 2009-14 | 150 | 200 | 22500 | 0 | 22500 |
| 8. | English, VBU | 2009-14 | 350 | 900 | 72500 | 0 | 72500 |
| 9. | Sanskrit, VBU | 2009-14 | 300 | 460 | 44625 | 0 | 44625 |
| 10. | Chemistry, VBU | 2009-14 | 200 | 500 | 38750 | 0 | 38750 |
| 11. | Geology, VBU | 2009-14 | 121 | 325 | 27850 | 0 | 27850 |
| 12. | Maths, VBU | 2009-14 | 800 | 1200 | 141250 | 0 | 141250 |
| 13. | Zoology, VBU | 2009-14 | 208 | 500 | 40800 | 0 | 40800 |
| 14. | MBA, VBU | 2009-14 | 0 | 1170 | 50500 | 0 | 50500 |
| 15. | MCA, VBU | 2009-14 | 0 | 1183 | 54675 | 0 | 54675 |
| 16. | Hindi, VBU | 2009-14 | 1100 | 2250 | 208750 | 91050 | 117700 |
| 17. | Botany, VBU | 2009-14 | 200 | 440 | 36750 | 21600 | 15150 |
| 18. | Urdu,VBU | 2009-14 | 0 | 600 | 25000 | 9450 | 15550 |
| | | | **10229** | **18153** | **1807575** | **122100** | **1685475** |

***Appendix-2.3.4***

*(Referred to paragraph 2.3.11.1; page 46)*

**Statement showing Teacher Students ratio in test checked colleges under VBU**

| Name of college | 2009-10 | | | 2010-11 | | | 2011-12 | | | 2012-13 | | | 2013-14 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio |
| B S City College,Bokaro | 33 | 19115 | 1:579 | 33 | 19966 | 1:605 | 33 | 21252 | 1:644 | 33 | 20679 | 1:627 | 33 | 20710 | 1:628 |
| Chas College,Chas | 51 | 20112 | 1:394 | 51 | 18967 | 1:372 | 51 | 17082 | 1:335 | 51 | 17225 | 1:338 | 51 | 17532 | 1:344 |
| PKRM College,Dhanbad | 43 | 27647 | 1:643 | 43 | 25053 | 1:583 | 43 | 24914 | 1:579 | 43 | 27279 | 1:634 | 43 | 29196 | 1:679 |
| K.B.Women's College, Hazaribagh | 25 | 3717 | 1:149 | 25 | 3704 | 1:148 | 26 | 3293 | 1;127 | 28 | 3397 | 1:121 | 28 | 3164 | 1:113 |
| Ramgarh College, Ramgarh | 31 | 14892 | 1:480 | 25 | 18040 | 1:722 | 29 | 17614 | 1:607 | 32 | 18980 | 1:593 | 28 | 19346 | 1:691 |
| J.J.College, Jhumritilaiya. | 24 | 7679 | 1:320 | 23 | 7927 | 1:345 | 18 | 8567 | 1:476 | 21 | 6372 | 1:303 | 20 | 8918 | 1:446 |
| Markham College, Hazaribagh. | 56 | 3328 | 1:59 | 56 | 3136 | 1:56 | 73 | 3413 | 1:47 | 41 | 3722 | 1:91 | 55 | 4038 | 1:73 |

## *Appendix-2.3.5*

*(Referred to paragraph 2.3.11.2; page 46)*

**Statement showing under-utilisation of Intake Capacity by PG Departments under VBU**

| Subject(PG ) | VBU | | |
|---|---|---|---|
| | Intake capacity during 2009-14 | No. of students enrolled 2009-14 | Intake capacity un-utilised *(per cent)* |
| Hindi | 676 | 513 | 163(24) |
| English | 320 | 315 | 5(2) |
| Bangla | 0 | 0 | 0 |
| Urdu | 320 | 129 | 191(60) |
| Regional and Tribal language | 0 | 0 | 0 |
| Pol. Science | 640 | 516 | 124(19) |
| Economics | 800 | 738 | 62(8) |
| History | 800 | 633 | 167(21) |
| Mathematics | 480 | 416 | 64(13) |
| Philosophy | 240 | 69 | 171(71) |
| Commerce | 800 | 800 | - |
| Geography | 320 | 320 | - |
| Anthropology | 240 | 221 | 19(8) |
| Psychology | 240 | 235 | 5(2) |
| Physics | 240 | 231 | 9(4) |
| Chemistry | 240 | 177 | 63(26) |
| Botany | 240 | 110 | 130(54) |
| Zoology | 240 | 233 | 7(3) |
| Sociology | 0 | 0 | - |
| Sanskrit | 160 | 59 | 101(63) |
| Geology | 160 | 87 | 73(46) |
| Home Science | 200 | 56 | 144(28) |

## *Appendix-2.3.6*

*(Referred to paragraph 2.3.15.4.; page 53)*

**Statement showing non/short deposit of collection money (NPU)**

***(Amount in ₹)***

| Sl. No. | Name of College | Period | Total amount that should have been realised on account of sale of forms or Fees realised through challan/Money receipt | Amount Deposited into University/ College Fund | Short credit/ Non-credit |
|---|---|---|---|---|---|
| **1** | YSNM College, NPU, Medininagar | 2009-14 | 1604500 | 1394555 | 209945 |
| **2** | G.L.A. College, NPU, Medininagar | 2009-14 | 5183535 | 5035390 | 148145 |
| | | **Total** | **6788035** | **6429945** | **358090** |

## *Appendix-2.3.7*

*(Referred to paragraph 2.3.18.1; page 54)*

### Statement showing Teacher Students ratio in test checked colleges under NPU

| Name of college | 2009-10 | | | 2010-11 | | | 2011-12 | | | 2012-13 | | | 2013-14 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher -Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio |
| J. S. College, Medininagar | 10 | 4451 | 1:445 | 10 | 2854 | 1:285 | 9 | 4063 | 1:451 | 9 | 4851 | 1:539 | 9 | 3436 | 1:382 |
| Y.S.N.M, Medininagar | NA | NA | - | NA | NA | - | 21 | 3930 | 1:187 | 21 | 4453 | 1:212 | 21 | 3273 | 1:156 |
| G.L.A. College, Medininagar | 57 | 5824 | 1:102 | 55 | 2957 | 1:54 | 54 | 4794 | 1:89 | 54 | 5361 | 1:99 | 53 | 2165 | 1:41 |
| SSJSN College, Garhwa | 65 | 5504 | 1:85 | 42 | 4142 | 1:99 | 43 | 4641 | 1:108 | 43 | 5858 | 1:136 | 38 | 5813 | 1:153 |

## *Appendix-2.3.8*

*(Referred to paragraph 2.3.18.2; page 55)*

### Statement showing under-utilisation of Intake Capacity by PG Departments under NPU

| Subject(PG ) | Intake capacity during 2009-14 | No. of students enrolled 2009-14 | Intake capacity un-utilised *(per cent)* |
|---|---|---|---|
| Hindi | 400 | 292 | 108(27) |
| English | 400 | 132 | 268(67) |
| Bangla | 0 | 0 | 0 |
| Urdu | 400 | 90 | 310(78) |
| Regional and Tribal language | 0 | 0 | 0 |
| Pol. Science | 400 | 400 | 0 |
| Economics | 400 | 318 | 82(21) |
| History | 400 | 338 | 62(16) |
| Mathematics | 500 | 265 | 235(47) |
| Philosophy | 400 | 46 | 354(89) |
| Commerce | NA | NA | NA |
| Geography | 400 | 289 | 111(28) |
| Anthropology | 0 | 0 | 0 |
| Psychology | 400 | 157 | 243(61) |
| Physics | 150 | 98 | 52(35) |
| Chemistry | 150 | 43 | 107(71) |
| Botany | 150 | 22 | 128(85) |
| Zoology | 150 | 120 | 30(20) |
| Sociology | NA | NA | NA |
| Sanskrit | 400 | 19 | 381(95) |
| Geology | 150 | 23 | 127(85) |
| Home Science | 0 | 0 | 0 |

*NA: Not furnished by the University*

## *Appendix-2.3.9*

*(Referred to paragraph 2.3.22.4; page 60)*

### Statement showing non/short deposit of collection money (KU)

***Amount in ₹***

| Sl. No. | Name of Department/College | Period | Total amount that should have been realised on account of sale of forms or Fees realised through challan/Money receipt | Amount Deposited into University/ College Fund | Short credit/ Non-credit |
|---|---|---|---|---|---|
| 1 | Co-operative College, KU, Jamshedpur | 2009-14 | 101094 | 0 | 101094 |
| 2 | Tata College, KU, Chaibasa | 2009-14 | 532903 | 0 | 532903 |
| 3 | Ghatshila College, KU, Ghatshila | 2009-14 | 55854 | 14842 | 41012 |
| | | | **689851** | **14842** | **675009** |

## *Appendix-2.3.10*
*(Referred to paragraph 2.3.25.1; page 61)*

### Statement showing Teacher Students ratio in test checked colleges under KU

| Name of college | 2009-10 | | | 2010-11 | | | 2011-12 | | | 2012-13 | | | 2013-14 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher -Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio | Number of teachers | Total number of students enrolled | Teacher-Student ratio |
| Co-operative College, Jamshedpur | 75 | 4699 | 1:63 | 75 | 4475 | 1:60 | 68 | 3926 | 1:58 | 68 | 4514 | 1:66 | 65 | 4544 | 1:70 |
| A B M College, Jamshedpur | 35 | 2753 | 1:79 | 35 | 2460 | 1:70 | 35 | 1821 | 1:52 | 32 | 2983 | 1:93 | 31 | 2983 | 1:96 |
| Baharagora College, Baharagora | 11 | 1566 | 1:142 | 12 | 1400 | 1:117 | 8 | 1297 | 1:162 | 7 | 1616 | 1:231 | 7 | 1833 | 1:262 |
| Ghatshila College , Ghatshila | 21 | 4395 | 1:209 | 20 | 4618 | 1:231 | 17 | 3686 | 1:217 | 16 | 5090 | 1:318 | 14 | 4138 | 1:296 |
| Tata College, Chaibasa | 41 | 3227 | 1:79 | 37 | 2833 | 1:77 | 31 | 2213 | 1:71 | 28 | 3074 | 1:110 | 24 | 3151 | 1:131 |

***Appendix-2.3.11***

*(Referred to paragraph 2.3.25.2; page 61)*

**Statement showing under-utilisation of Intake Capacity by PG Departments under KU**

| Subject(PG ) | Intake capacity during 2009-14 | No. of students enrolled 2009-14 | Intake capacity un-utilised *(per cent)* |
|---|---|---|---|
| Hindi | 600 | 306 | 294(49) |
| English | 600 | 63 | 537(90) |
| Bangla | 600 | 20 | 580(97) |
| Urdu | 600 | 56 | 544(91) |
| Regional and Tribal language | 600 | 449 | 151(25) |
| Pol. Science | 600 | 459 | 141(24) |
| Economics | 600 | 288 | 312(52) |
| History | 600 | 425 | 175(29) |
| Mathematics | 600 | 331 | 269(45) |
| Philosophy | 600 | 95 | 505(84) |
| Commerce | 600 | 223 | 377(63) |
| Geography | 300 | 189 | 111(37) |
| Anthropology | 300 | 102 | 198(66) |
| Psychology | 300 | 79 | 221(74) |
| Physics | 300 | 100 | 200(67) |
| Chemistry | 300 | 30 | 270(90) |
| Botany | 300 | 15 | 285(95) |
| Zoology | 300 | 26 | 274(91) |
| Sociology | 600 | 8 | 592(99) |
| Sanskrit | 600 | 17 | 583(97) |
| Geology | 300 | 20 | 280(93) |
| Home Science | 600 | NIL | 600(100) |