

**ADMINISTRATIVE AUDIT REPORT YEAR 2021-22**

Sr.No.	Institutional Data				
1	Name of the College Address & Tel. No.	Shurparaka Educational & Medical Trust's M.B. Harris College of Arts, & A.E.Kalsekar College of Commercere & Management, Nawayat Nagar, P.O. Sopara ( West), Tal. Vasai, Dist:- Palghar-401203. Tel No. 7276001694.			
2	Name of the Principal	Dr. Mohammad Khalil Ahmad Principal			
3	Name of the Office Superintendent	Mrs. Namrata Gurjar Office Superintendent			
4	Year of Establishment University of Mumbai Letter No. & Date Government of Maharashtra Letter No. & Date	Year of Establishment : 2004 University of Mumbai Letter No. 1. Aff./Recog./2078 of 2004, dtd. 20-04-2004 2. Aff./Recog.II/D-141/3362 of 2011 dtd. 25-10-2011. 3. Aff.II/ICD/2013-14/1912, dtd 26-09-2013. 4. Aff.II/ICD/17-18/1034 dtd. 04-08-2017. 5. Aff.ICD-19-20/818 & 798 dtd. 04-07-2019. Government of Maharashtra letter No's:- 1. NGC 2003/NMV/(278/03)Mashi-3 dtd. 6-11-2003. 2. 2011/5/1418 dtd. 15-10-2011. 3. Addl Divn. 2017-18, dtd. 31-07-2017. 4. 2013/1211 dtd. 07-09-2013. 5. Addl.Divn.2017-18, dtd.31-07-2017, 6. 2019/1454, dtd.25-06-2019.			
5	Date of Visit of the Committee Name of the Auditors	<b>Friday- 01.04.2022 ,</b> Name of the Auditors : 1. Mr. Innus Mulani (Registrar) of Maharashtra College of Arts, Science and Commerce, Mumbai Central 2. Mrs. Rupal Kore (Office Suptd.) of Raheja College of Arts, Commerce, Juhu			
6	Number of full time Teachers ( Including Principal & Librarian)	16+1-PT = 17			
7	Number of CHB Teachers	-			
8	Number of Non – teaching staff	12			
9	Name of the courses, Division and Enrolment	Courses	Division	Courses	Division
		B.A.	01	B.M.S	02
		B.Com.	3	B.A.F	01
		M.Com	01		



## OFFICE AUDIT TEAM REPORT

Sr.	Observation on Key Aspects
1.	<p>Admissions Procedures</p> <ul style="list-style-type: none"> <li>➤ The procedures laid down by the University are followed for all admissions of UG &amp; PG.</li> <li>➤ The demand ratio for seats as about 1:3</li> <li>➤ The separate admission Cell consisting few teaching and non-teaching members is appointed to follow the following process of admission.</li> <li>➤ Process of Admission:               <ul style="list-style-type: none"> <li>• Registration on University Portal by candidates for admission and selection of the college/course as per their liking.(Support is provided to candidate to fill it)</li> <li>• The admissions on merit basis</li> <li>• Once admission is confirmed, registration of candidate on college and to filling personal data on college by him / her,</li> <li>• Generation of roll nos/divisions/fee receipts/ Identity cards etc... through the computers.</li> <li>• Generation of Various admission reports for office use through viz course wise, category wise, male/female etc.</li> </ul> </li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>• Relevant supporting documents are checked by the administrative staff.</li> <li>• All records Pertaining to Admissions Procedure verified by Committee and maintained properly by the Institution.</li> <li>- <b>Criteria 1.1.2. &amp; 1.2.3:</b>Year-wise List of the students enrolled in the Programs.</li> <li>- <b>Criteria 1.3.2:</b> List of students opted value-added courses offered by institution.</li> <li>- <b>Criteria 2.1.2:</b> Sanctioned admission strength in each program vs No. of Application received for each program. Document relating to Sanction intake from University</li> <li>- Approved admission list year wise/program wise.</li> <li>• <b>Criteria 2.1.3:</b> Average percentage of seats filled against seats reserved. Admission extract submitted to the state OBC, SC, ST cell every year.</li> </ul>

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2.	Enrolment, E- Suvidha, Eligibility & Migration	<p>Every year For the Classes of First Year Enrolment and Eligibility forms Sent to the Mumbai University through the Portal of MKCL online after Scrutinized University confirmed the admissions of the Student and allotted the PRN No's which is required for the students up to completion of his/her Degree.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>• Relevant supporting documents are checked by the administrative staff.</li> <li>• All records Pertaining to Enrolment/Eligibility Procedure verified by Committee and maintained properly by the Institution.</li> </ul> <p>The eligibility certificate should be documented class wise and year wise. Since these documents are needed to scan and digitized for security and instant records for NAAC</p> <ul style="list-style-type: none"> <li>• <b>In Criteria 2.1.1:</b>Copy of the domicile certificate/ passport from respective states / countries Previous degree/ Matriculation / HSC certificate from other state or country.</li> </ul>
3.	Extension & Continuation of Affiliation	<p>Every year in the month of August, application for Extension or Continuation is done to the University through online process. Annual affiliation fees are also paid before 31<sup>st</sup> January, every year. The records of all payment made in each academic year is maintained and date/s prescribed are followed.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>• All records Pertaining to Continuation of Affiliation verified by Committee and maintained properly by the Institution.</li> <li>• <b>In Criteria 1.2.1:</b> Maintain List of new courses introduced by the affiliating University highlighting the courses introduced in the Institution year-wise</li> </ul>
4	Examinations (F.Y., S.Y. & T.Y.)	<p>The procedures laid down by the University is followed for conducting the Examinations of First Year and Second Year on Institution Level and Conducting the Examination of Third Year on University Level.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- All records Pertaining to Examination Properly maintained, constituted the Examination Committee as per the guidelines of the University, and proper CORE system develop for Examination Optimum use of MKCL Portal for easy accessibility of necessary required information by University and NAAC purpose</li> <li>• <b>In Criteria 2.6.3 :</b> List of Average pass percentage of students (Current year data) Certified report from the Head of the Institution indicating pass percentage of students program-wise should be maintained</li> </ul>

5.	Government Scholarships & Free Ships	<p>All Government as well as private scholarships are made available to the concerned students.</p> <ul style="list-style-type: none"> <li>• Notice/s are issued to students so that maximum students can avail benefit of it.</li> <li>• For all government scholarship/s student/s has to apply online through MAHA DBT portal, special arrangements and support is made available at Computer Lab/s for form filling in stipulated time.</li> <li>• The records of all government Free ships/Scholarships and private scholarships are maintained on yearly basis.</li> <li>• The notice for newly introduced EBC scholarship is issued and also announced it in the classes.</li> </ul> <p><b>Observations:-</b> All record maintained properly.</p>
6.	Transcripts, Recommendations & Bonafide certificates	<p>The soft copies of formats for Transcripts/ recommendation letters are available and issued as per the requirements of the students; The process of issuing Transcript through has already been initiated. The Transcript are issued as under:</p> <ul style="list-style-type: none"> <li>• bonafide certificate is generated though System and issued to the students within 3 days</li> <li>• All other certificates are also issued as per the requirement/s of the student viz. gap certificate, provisional passing certificate etc.</li> </ul> <p><b>Observations:-</b> -All certificates Prepared and issuing Manually.</p> <ul style="list-style-type: none"> <li>- Student's information should be generated from the first year of their admission from MKCL portal to avoid duplication of work.</li> <li>- Suggested to use College Management Software for Admissions, Examinations. etc. for generating the various reports.</li> </ul>
7.	Railway Concessions	<p>The railway concessions are issued to the students within two working days in the following manner with.</p> <ul style="list-style-type: none"> <li>• Application by student through his online login is under process.</li> <li>• Generation of the report of concessions issued to the students</li> <li>• The report is generated as per Railway Format, Which facilitate to get new Concession book/s immediately.</li> </ul> <p><b>Observations:-</b> - Certificates Prepared and issuing Manually.</p> <ul style="list-style-type: none"> <li>- Suggested to use College Management Software for Admissions, Examinations. etc. for better generating the various reports.</li> <li>- Should prepare master drive of first year student/s and Second- and third-year student/s information should be generated from the master file.</li> </ul>

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8.	Selection, Advertisements & Interview Procedures	<p>The procedure prescribed by the University is followed for recruitment of Teaching staff</p> <ul style="list-style-type: none"> <li>• University Approved advertisement/s are released as per the workload.</li> <li>• As per norms University Selection Committee is appointed for conducting interviews.</li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- As the Non Grant Institution procedure for recruitment of Teaching Staff laid down by the University follow.</li> </ul>
9.	Teaching Staff Approvals, and all information related to Teachers appointed	<ul style="list-style-type: none"> <li>• Appointment</li> <li>• Joining report</li> <li>• Seven pages report</li> <li>• Annexure wise proposal to university</li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>-All Files maintained properly regarding the appointments of Teaching Staff.</li> </ul>
10.	Non- Teaching Staff Appointments & Promotions	<ul style="list-style-type: none"> <li>• Constitute the selection committee</li> <li>• Interview conducted</li> <li>• Appointment letter issued</li> <li>• Management resolution for the appointment</li> </ul> <p><b>Observations:-</b></p> <p>As the Non Grant Institution procedure for recruitment of Non Teaching Staff, Local selection committee appointment by the management</p> <ul style="list-style-type: none"> <li>-</li> </ul>
11.	Service Books & Leave Records ( Teaching & Non – Teaching Staff)	<p>All information about the following aspect of teaching and non-teaching staff is maintained.</p> <ul style="list-style-type: none"> <li>• Service Book</li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Service Books are maintained only Teaching Staff.</li> </ul>
12.	Teachers Workload & Class Time Tables	<ul style="list-style-type: none"> <li>• The time-tables (Class wise and teacher wise) are prepared before the commencement of the term and displayed on Notice Board as well as it is made available to student's login.</li> <li>• Every day lecture report and attendance of students are maintained</li> </ul> <p>Course-wise work (No. of lectures and Practicals) is calculated before the beginning of the term for each faculty.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Teachers Workload and Time Table Prepared</li> <li>- Digitized formats need to be maintained with NAAC perspective</li> <li>- Standard format and proper documentation need to be maintained</li> </ul>

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13.	Accounts & Finance Section: Cashbook, Ledger, Salary Registers, Salary Bills, Vouchers, Receipt Books, Fee Registers, etc.	<ul style="list-style-type: none"> <li>➤ All transactions are recorded through Talley the following Books of accounts are maintained online. <ul style="list-style-type: none"> <li>• Daily Petty Cash Report</li> <li>• Receipts and payments book</li> <li>• Issue of all Receipt</li> <li>• Generation Salary sheets for office as well as Bank</li> </ul> </li> <li>➤ Most of the payments are done with cheque or made online through NEFT.</li> <li>➤ Entire Accounts is Tally based.</li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- All records of accounts and Books of Accounts maintained Properly.</li> <li>- Books of Accounts should be system generated and duly signed by the principal and internal auditor/s</li> <li>- All the relevant reports should be computerize generated and should be signed monthly by the authorities</li> </ul>
14.	College Budgets & Audited Balance Sheet	<ul style="list-style-type: none"> <li>• * The College budget is placed before internal meeting of principal with Management as well as before CDC for approval in the month of February every year.</li> <li>• The audit Report and balance sheet/s for each financial year is maintained and kept in the file.</li> <li>• standards for NAAC purpose</li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- College Budget Prepared and Placed before the CDC for approval and approved by CDC.</li> <li>- In Criteria 4.1.4. Prepare the consolidated budget allocation towards infrastructure augmentation facilities. Highlight the relevant items in the balance sheet the document should be certified by Chartered Accountant</li> <li>- As per Criteria 6.2.3.: Institutional budget statements allocation to be made for the heads of E-Governance implementation</li> <li>- As per Criteria 7.1.8.: Provision to be made for waste management in the budget.</li> <li>-As per Criteria 6.3.2.: Provision to be made for the financial support to teachers to attend conferences /workshops and towards membership fee for professional bodies.</li> </ul>
15.	Records of Computers, Printers, Lap Tops, Scanners, Projectors & Licensed Software's	<ul style="list-style-type: none"> <li>• The records of all PC's, Laptops, printers, scanners, projectors, etc. are maintained in Dead Stock Register .</li> <li>• As well as it is also maintained Lab wise by respective Lab Assistant/s.</li> </ul> <p>The Lab Assistant/s calls the service personnel for any break-downs or for regular service/s of the equipment's</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Record maintained as per Dead Stock Register</li> </ul>

16.	Dead Stock Registers	<p>*The Dead stock Register .</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Record maintained as per Dead Stock Register</li> <li>- Numbering to be allotted to all Furniture and Fixture.</li> </ul>
17.	Annual Maintenance Contract: Pest Control Air Conditions, Water Coolers, CC TV, Fire Extinguishers, Computers & Printers	<ul style="list-style-type: none"> <li>• Regular Service/Maintenance Contract/s are signed and the copies of the same are kept in respective files for all the major items viz. Security, House-Keeping, Canteen, Air-conditioners, Water-Coolers, Computers/Printers/Projectors, Pest-Control, Fire-Extinguishers etc.</li> <li>• Every year it is renewed.</li> </ul> <p>The concerned persons were called for servicing or for any break-down whenever needed.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Minimum three quotations, proper register and documentation need to be maintained</li> </ul>
18.	Records of Minutes College Development Committee, Quality Assurance Cells, Governing Body, School Committee & PTA	<p>* The meetings are held as prescribed in the Maharashtra Universities Act.</p> <p>The files of Agenda/MOM are maintained separately for each statutory body.</p> <p>Even all the details are kept in soft copies for CDC , AAC and IQAC.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- All Committees Constituted as per University Norms, minutes of all meetings properly maintained.</li> </ul>
19.	Assessment / Audit Reports	<ul style="list-style-type: none"> <li>• The NAAC was done in the year <b>2017</b> and awarded <b>B+</b> grade (Score <b>2.60</b> ).</li> <li>• The internal Audit is done regularly.</li> <li>• The Administration or Academic Audit is not done previously, however we are in the process of the same for last three academic years.</li> </ul> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- The process is followed properly as per the IQAC and NAAC perspective.</li> </ul>

20.	Statistical Information University of Mumbai MIS(DHE, Pune) AISHE(UGC)	<p>*MIS,AISHE, Statistical information filled in portal and submitted to the university and obtained the certificate</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- It is observed that the filing system is done properly.</li> <li>- Statistical information sent within the stipulated time to the respective departments.</li> </ul>
21.	Inward & Outward Registers	<p>*College maintained inward and outward register manually</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Digital Management System should to implemented to save time, paper cost and maintain Digital Archive which is need of the hour</li> </ul>
22.	Workshops attended by non-teaching staff	<p>The various Workshops are attended by Teaching as well as non-teaching staff every year organized by University/Government authorities, other colleges. Even Management/College conducts few of such workshops.</p> <ul style="list-style-type: none"> <li>• The concerned staff are deputed to attend the same.</li> <li>• Workshop/s / programs conducted at college are displayed on VMIS Dash Board for information of the concerned staff .</li> </ul> <p>The record/s are maintained year-wise of staff who attended the Workshops, the report of the same can also be generated</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Feedback should be taken from the beneficiary</li> <li>- Staff benefited should share with the subordinate about what the learned from the workshop/seminar.</li> <li>- List of name and number of Staff benefited should be documented year wise</li> </ul>
23.	Training attended by non-teaching staff	<p>There are various Training programs conducted by College every year for teaching as well as for Non-Teaching staff, as well as by various statutory bodies/authorities:</p> <ul style="list-style-type: none"> <li>• The concerned staff are deputed for the same.</li> <li>• Excel-Training programme/s are conducted for staff.</li> <li>• Soft Skills Training programme are also conducted after regular intervals.</li> <li>• Yoga session is also conducted</li> <li>• Orientation programme is also conducted for every new joinee.</li> </ul> <p>The records are also maintained for training programmes attended by the staff.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- As per Criteria 6.3.3.:List of professional development/administrative training programs organized by the institution and keep following records:-</li> <li>-Brochures</li> <li>- Reports year-wise</li> <li>- List of participants of each program</li> <li>- Photographs with date and caption.</li> </ul>



24.	Knowledge of Typing / Computers – non teaching staff	<p>All the staff members are appointed only if they have good knowledge of typing/computer. If required the training in certain areas are given.</p> <p>All the staff are acquainted with computer and qualified in MS – CIT examination</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>-Reduce duplication of work by organizing and implementing CORE system one time feed data should be utilized for generating multiple information as and when required by University, Joint Director, NAAC etc.</li> <li>- Need to streamline/organize our daily routine work with the knowledge of computer</li> </ul>
25.	Library	<ol style="list-style-type: none"> <li>1) Open access to a wide range of books</li> <li>2) Readers can use the journals, magazines &amp; newspapers available in the library</li> <li>3) Free internet access for readers</li> <li>4) Library orientation for students to accustom students to library services.</li> <li>5) Activities/ events conducted for students and teachers benefit.</li> <li>6) Book bank facility</li> <li>7) Past years question papers are available for xeroxing/ available on library website.</li> <li>8) Library has Web-opac facility where readers can access library catalog via internet</li> <li>9) Back volumes of journals are available</li> <li>10) Information on different careers are compiled for students reference</li> <li>11) Competitive books for various exams are available for students reference</li> <li>12) A good collection of informative &amp; pictorial books is kept for the students</li> </ol> <p><b>Observations:-</b></p> <p>-All Registers and record maintained properly.</p>
26.	Computer / I.T. Laboratory	<p>The record of PC available in Department In other Department Number of PC connected with Lan, printers, projectors , screens, scanners and license software is maintained in CS/IT Laboratory.</p> <p><b>Observations:-</b></p> <p>-All Registers and record maintained properly.</p>



27.	Feedback Mechanism – Students/Parents	<p>The Feed-back are taken at regular intervals from all the stake holders, presently it is taken manually, however the process for online feedback is in process. The data of all such feed-backs are maintained and can be made available as and when required.</p> <p><b>Observations:-</b></p> <ul style="list-style-type: none"> <li>- Student's Feed back should be online</li> <li>- Students should be properly oriented to fill the online forms</li> </ul>
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**Areas for better improvement to avoid the Major Non-Conformity: -**


- Maximum use of computerization for information and data should be done as per today's need and should be online accessible for prompt and accurate information at one click. The other benefits of computerized office are paperless office at a work environment in which the use of paper is eliminated or greatly reduced. This is done by converting documents and other papers into digital form, which can save money, time, boost productivity, save space, make documentation and information sharing easier and keep personal information more secure. There should be a Standard Operating Procedures lay down and implement for all the respective department/s for their significant procedures and process with step-by-step instructions that will act as guidelines for staff work processes. Whether written up in numbered steps or formatted as flow charts, effective SOPs should be complete, clearly written, and based on inputs given from the staffs who execute the work. When the staff follows the SOP for a particular job, they produce a work in consistently, understandingly and also help them to plan their work schedules to meet their goals with efficiently. Standardized procedures will guide the staff and reduce the possibility of missed steps or other errors that impact the quality of the completed work. Well-written SOP's will make it easier for qualified staff to do their assignment /s continuously.
- It was found that the physical files / documentations need to be organized as per the standards, as a result the easy accessibility and will be easy available when the relevant document/s is required. This can be resolve by naming the folders and files physically and electronically in a consistent manner, logical and predictable way means that information may be located, identified and retrieved by the concerned person, as quickly and easily as possible.
- All the documents and data should be reviewed and approved by the authorized personnel prior to use. Current revisions of appropriate documents should be available at locations where they are used. Obsolete documents should be removed from points of use. Obsolete documents that a retained for reference or legal obligations are marked OBSOLETE and are kept separate from active documents. Obsolete electronic documents are removed from the network and are stored in the system that is only accessible to authorized personnel. Any obsolete documents that need to be reactivated must be reviewed, approved and released in the same manner as newly established documents. At least one copy of all obsolete documents must be archived. Electronic documents are writing protected and controlled by the concern person. By choosing a logical and consistent way to name and organize the files allows to easily locate and use them. This will help the concern person to save the time and will help to find what is needed and when it needed.

*(Signature)*


- There should be a proper CORE system to save time and accuracy for admission procedure from the beginning as per NAAC perspective viz admission form, fees receipt, class wise roll no, confide certificate, transfer certificate or any such information required by the University/NAAC should be generated, the same should be easily available from the system.
- As per the NAAC perspective Students Records/Documentation, should be organized and maintain Criteria wise.
- For inward and outward register the digitization system should be introduce and implemented for quick reference, acknowledgment and easy accessible. This will save time, cost and maintain standards for NAAC purpose, which is the need of the hour
- Quarterly meeting of Administrative department should be held compulsory and every meeting should be minute in the Meeting Log Book.
- For the smooth functioning and to update the staff knowledge, the college should organize training / workshop program for Nonteaching Staff to make them proficient in their given assignment/s. The staff should be given appropriate training as per their daily routing task and should share their knowledge / Information of training to their subordinates and the same should implement in their daily course to streamline and smooth the functions for an better advancement.
- Extra Efforts to be taken for Staff Welfare.
- As per directions contained in the Circular of University of Mumbai dtd.13th May, 2003 **Unclaimed** Library & Laboratory Deposits & Caution Money for Purchase of Library Books (50%), Gymkhana Equipment's (20%) & Furniture Fixture (30%) & Procedure to be follow for the same as per Joint Director Higher Education letter No. 171 dtd.6th February,2014.

Report No: AOAR/ 02/21-22

Signature of External Auditor and Head of the Institute with Date:

I   
(Mr. Innus R. Mulani- External Auditor)

Date : 01-04-2022

II   
(Mrs. Rupal Kore - External Auditor)

Date: -

  
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**Dr. Mohammad Khalil Ahmad – Principal - Head of the Institution**

**Principal**  
**Shurparaka Educational & Medical Trust's**  
**M. B. Harris College of Arts &**  
**A. E. Kalsekar College of Commerce & Management**  
**Nallasopara (W); Tal. Vasai, Dist. Palghar - 401 203.**