

**INTERNAL AUDIT OBSERVATIONS OF S.G.S. ARTS COLLEGE FOR THE F.Y 2022-23**

S.No.	Checklist	Observation	HOD Remarks
5.1.2	Publishers catalogue register is maintained or not	No such register is maintained	Register is maintained
5.1.3	Yearly Acquisition register is maintained or not	No such separate register is maintaining however In accession register itself maintaining recent acquisitions.	Updated all books in Accession Register, as per observations of the Acquisition register will be maintained
5.1.6	Online computer library center is maintained or not EO Sir point	No such online computer library is being maintained.	No such online computer library is being maintained.
5.1.19	Yearly reconciliation carried out or not (i.e., No. of books available starting of the year, new books, Issued to students and returns from students) EO sir point : students committee can be formed to take care of libraries	No such reconciliation made as per documentation available.	A separate register is maintaining issued to students & returned from students. But yearly reconciliation is not carrying out , there is no Librarian in this college.
6.1.2	The periodical drawl of the stores on the basis of requirement is done or not	Yes on the basis of Dittam of 100 students Proceeding wide no. TTD-80021(31)/8/2019/DEO dated -02-2019 verified and observed that they are not following the Dittam and menu as per the orders.	Dittam is following based on the students strength given by the steward, now following the Dittam without deviation.
6.1.5	The procedure prescribed under Rule 172 to 177 in defining the dittam is followed or not while fixing the dittam to boarding facilities of hostel inmates	Audit observed that dittam is not followed properly.	Due to lack of man power, deviations are occurring in some calculation errors. Now, the Dittam was following properly
6.1.6	Food wastage prevention methods are adopted and implemented or not.	For wastage of food separate register is maintained. In 2022-23, Rs.84,400/- got received from the	Prevention methods are adopted and as per the daily students strength given by the

		sale of Waste of food.	steward and prepared the food as per dittam. But, the wastage of food was sold to the contractor and collected amount, the same was remitted into TTD account.
6.1.7	Whether any statistics with regard to food consumption are maintained or not	On our verification no separate statistical data being prepared by Hostel in charge. It is suggested to keep a record of statistical data so that wastage of food measures will be enabled.	Maintained
6.1.8	A defined variety of menu for each day of week is prepared and implemented or not		Due to the lack of manpower the menu was not following to cook the food, now the specified menu was following with the adjustment of manpower at kitchen. So it may not occur in future.
6.1.13	Stock issue register maintained or not.	Stock issue register not updated properly.	The physical stock verification registers are not updated properly due to the maintenance of store keeper as watchman in past days. Now, Jr.Assistant has maintained Store keeping and updated the stock issue Register properly.
6.1.30	All transfer in and out are properly entered in ERP	No. Transfer in and out are not properly updated.	Now, transfer in and out are properly maintained.



6.1.31	All saving from kitchens are properly recorded in ERP.	No physical stock savings noted during 22-23.	On the observations of the Auditor the students strength will be given by the steward to store keeper and the store keeper can produce the stock of provisions to the kitchen as per Dittam. So there is no scope to savings the provisions at kitchen. The full Dittam of provisions are utilizing in the kitchen to fulfil the students' self-esteem.
9.1.6	Security is properly provided or not	Security guard is working on shift basis round the clock under the supervision of vigilance department. During our audit we noticed that the security is not available in the college entrance and in hostel not maintaining security In register (no entries of recording of vegetables ,milk) not weighting the vegetables.	Only one security guard provided to watch both college & Hostel. As per observations are following the in register and making the weightage entries of Vegetables is difficult some times.
10.1.3	Analysis of course wise approved strength, no. of applications issued in a particular faculty and no. of students admitted	No such analysis found.	Conducting online admissions through OAMDC only, physical applications are not received.
11.1.4	Student, Teacher ratio is complied with GO's or not	As per RTE Act 2009 for every 30 students 1 teacher should be assigned. In the academic year 2213 students strength with 55 faculty and the ratio is 40:1.	Now, the teaching faculty is working as per ratio is 30:1
16.1.1	Assessment of performance of students and submission of teachers/ lecturers diary	Performance analysis can be made from university mark sheet no other	As per suggestions, assessment of performance of

	mode found. It is suggested to maintain a performance analysis of students.	students maintained.
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The above points are resolved.

*N. Anand*  
PRINCIPAL *08/11/2023*  
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