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FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2021-2023)**

FIFTH REPORT

(Presented on 16th March, 2022)



SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM

2022

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
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On

**Paragraphs relating to Higher Education Department
contained in the Report of the Comptroller and
Auditor General of India for the year ended
31st March 2016 (General & Social Sector)**

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INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Fifth Report on paragraphs relating to Higher Education Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2016 (General & Social Sector).

The Report of the Comptroller and Auditor General of India for the year ended 31st March 2016 (General & Social Sector) was laid on the Table of the House on 22nd May 2017.

The Committee considered and finalised this Report at the meeting held on 11th March, 2022.

The Committee place on records their appreciation of the assistance rendered to them by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,
16th March, 2022.

SUNNY JOSEPH,
Chairman,
Committee on Public Accounts.

REPORT

HIGHER EDUCATION DEPARTMENT

[Audit paragraphs 3.1 to 3.6.1.1 contained in the Report of Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.1 Introduction

Mahatma Gandhi University (MGU), Kottayam, was established in October 1983 to provide higher education to the students belonging to the districts of Kottayam, Ernakulam, Idukki and parts of Pathanamthitta and Alappuzha. The MGU conducts Under Graduate (UG), Post Graduate (PG), M.Phil and Doctoral level courses through 17 University departments, seven Inter-University Centres, 10 Inter-School Centres, eight Self Financing Institutions and 250 affiliated colleges (10 Government colleges, 63 aided colleges and 177 unaided colleges). It imparts education in the conventional disciplines of Science, Social Science as well as in professional disciplines of Medicine, Nursing, Pharmacy, Engineering, etc. MGU is accredited by National Assessment and Accreditation Council¹ at 'B' level.

3.2 Organisational setup

The Governor of Kerala is the Chancellor and Head of the University. The Vice Chancellor (VC) of the MGU is the principal academic and executive officer and all officers of the University are under his administrative control. The following personnel held the post of VC as detailed below:

Table 3.1: Persons holding the post of Vice Chancellor

| Sl. No. | Name of the VC | Period |
|---------|--------------------|--------------------------------|
| 1 | 2 | 3 |
| 1 | Dr. Rajan Gurukkal | November 2008 to October 2012 |
| 2 | Dr. K M Abraham | November 2012 to December 2012 |

¹ National Assessment and Accreditation Council (NAAC) is an autonomous body established by the University Grants Commission (UGC) of India to assess and accredit institutions of higher education in the country. Institutions are graded for each key aspect under four categories viz. A, B, C and D denoting very good, good, satisfactory and unsatisfactory levels, respectively.

| 1 | 2 | 3 |
|---|--------------------|-----------------------------|
| 3 | Dr. A V George | January 2013 to April 2014 |
| 4 | Dr. Sheena Shukkur | May 2014 to August 2014 |
| 5 | Dr. Babu Sebastian | September 2014 to till date |

The VC is assisted by a Pro-Vice Chancellor, Registrar, Controller of Examinations and Finance Officer².

3.3 Audit Objectives

The Performance Audit was conducted to assess whether

- the academic activities were planned and executed efficiently and effectively; and
- the financial management of the University was efficient and effective.

3.4 Audit Criteria

Audit criteria was derived from the following sources:

- University Act and Statutes, University Grants Commission Regulations, Examination Manual and Orders issued by Government of Kerala (GoK) and various regulatory authorities³
- Kerala Financial Code and Kerala Service Rules
- Kerala Stores Purchase Manual
- Special Rules for Self Financing Institutions

3.5 Scope and Methodology of Audit

The Performance Audit of the 'Functioning of Mahatma Gandhi University' covering the period from 2011-12 to 2015-16 was conducted from March to October 2016 focussing on the academic and financial activities including management of Self Financing Institutions.

² Abraham J Puthumana - October 2000 to till date

³ All India Council of Technical Education (AICTE), National Council of Teacher Education (NCTE) and Bar Council of India (BCI)

We commenced the audit with an Entry Conference held on 17 March 2016 with the Additional Chief Secretary (Finance and Higher Education), Principal Secretary (Finance-Expenditure and Higher Education), VC and Registrar of MGU wherein the audit objectives, audit criteria and audit methodology were discussed. The audit methodology included the scrutiny of documents and verification of records related to core academic activities, role of academic bodies in the pursuit of excellence, extent of application and adherence to University Grants Commission/Career Advancement Scheme norms, prudence in financial management, etc. An Exit Conference was conducted on 5 December 2016 with the Principal Secretary, Higher Education Department and Finance Officer, MGU, during which the audit findings were discussed in detail.

Audit findings

3.6 Academic activities

3.6.1 Courses offered without fulfilling the norms laid down by Statutory Authorities

3.6.1.1 Commencement of courses not approved by University Grants Commission

As per Section 22(3) of the University Grants Commission (UGC) Act 1956, 'degree' means any such degree as specified on this behalf by the UGC by notification in the official Gazette. There were 163 degrees notified by UGC in the official Gazette as on 23 May 2009. UGC had informed VCs of all Universities in November 2009, to ensure that the nomenclature of the degrees offered should be as specified by the UGC.

The VC accorded approval (October 2009) to the MS programme, which commenced during 2009-10 with an intake of 10 students, by exercising the powers of the Syndicate as per Section 10 (17) of the MGU Act. The Syndicate of the MGU decided (February 2010) to launch the five year Integrated Interdisciplinary Master of Science programme through Institute for Integrated programmes and Research in Basic Science (IIRBS) and declared the programme as MS. The decision of the VC was subsequently ratified by the Academic Council in January 2015.

Since the degrees notified by the UGC identified MS as Master of Surgery and the five year Integrated Interdisciplinary MS programme of the MGU was not in the approved list of UGC, the first batch of 10 students who had completed the course in 2014 were awarded M.Sc Degree. We also noticed that, nine students were awarded M.Sc Degree in Chemistry while one student was awarded M.Sc Degree in Physics.

Subsequently, the Sub-Committee constituted by the Syndicate of MGU proposed (March 2015) that, specialisation in M.Sc. would be based on the project work/subjects studied from VII to X semesters (Master level semesters) and suggested that, IIRBS may propose the syllabus for specialisation in Physics. Accordingly, the VC issued orders (May 2015) for retrospective modification of course and curriculum for the 2009 and 2011 batches and re-designed the programme as Interdisciplinary Master of Science programme, declared as M.Sc.

It is evident from above details that, Physics was not a part of the syllabus of 2009 batch and giving retrospective effect of change of programme for the students who had already passed out in 2014 was not in order.

On being asked, the VC, MGU replied (December 2016) that, in all regulations, the degree was shown as MS/M.Sc. and that different degrees including degree in Physics were awarded on the basis of curriculum structure approved by MGU in 2009.

The reply was not tenable as it was found that, in all University Orders and Regulations issued upto 2015 except initial University Order issued in 2009, the name of the programme was shown as MS and there was no separate curriculum/specialisation envisaged for awarding different degrees. It was only after the recommendation of the Sub-Committee after March 2015, that a separate syllabus for Physics in VII to X semesters was introduced in 2015, after the first batch had passed out.

[Note received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

1. While considering the audit para 'commencement of courses not approved by University Grants Commission', Committee noticed that the five year inter disciplinary course in basic science namely MS was sanctioned by the Vice Chancellor, MG University in 2010 without the approval of UGC, by exercising the powers of the syndicate as per Section 10(177) of the MGU Act. The Academic council ratified the decision of Vice Chancellor in 2015 and modified retrospectively the course and curriculum for the 2009 and 2011 batches with effect from May 2015 and redesigned the programme as Interdisciplinary Master of Science Programme declared as MSc. The degree course offered by the UGC identified MS as Master of Surgery and the five year integrated interdisciplinary MS of MGU was not in the approved list of UGC. The Committee then enquired why the University offered a degree course without the approval of the UGC. The Secretary (in-charge), Higher Education Department informed that M.G University currently conducts courses as per the guidelines of UGC.

2. Committee observed that the officials who sanctioned and named such a course against the UGC regulation are liable to be punished but after such a long duration they might have retired from service. Hence the Committee accepted the reply furnished by the Government and decided to recommend that in future, the university should not offer courses without the approval of UGC.

Conclusion/Recommendation

3. **The Committee criticizes the officials of the MG University for designing and naming a course as MS (Master of Science) that is notified in the list of courses offered by UGC as 'Master of Surgery' which is against the UGC Guidelines and commencing the programme without the approval of UGC. The Committee observes that the officials who approved and designed such a course would have been punished. Therefore, the Committee recommends that the department should take necessary steps to ensure that all new courses offered by universities are in line with the UGC guidelines before approving course curriculum.**

[Audit Paragraph 3.6.1.2 contained in the report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.1.2 Commencement of course in Law violating UGC guidelines/Bar Council of India norms

As per UGC instructions (November 2009), the VCs of all Universities are required to ensure that the nomenclature of the degrees should be as specified by the UGC. The MGU commenced a five year Integrated Double Degree BA (Criminology)-LLB (Honours) course with effect from the academic year 2011-12. Five Colleges⁴ together admitted 970 students to the course during the years 2011-12 to 2015-16. While the Government Law College, Ernakulam and SN Law College, Poothotta made admissions to the course from 2011-12 and 2012-13 onwards respectively, the other three colleges commenced the course only with effect from 2013-14.

We observed that, the five year Integrated Double Degree BA (Criminology)-LLB (Honours) course offered by the MGU was not part of the list of courses notified by the UGC. Therefore, it was not a recognised course.

Even though the Regulations issued by the MGU specified that the course was in compliance to the Bar Council of India Rules of Legal Education 2008, it was silent on the fact that the course did not possess approval of the UGC which was essential for its recognition. Since the Advocates Act, 1961 also stipulated that, the State Bar Council shall enrol as Advocates only such candidates who have passed law from a University/approved affiliated Centre of Legal Education/Departments of the MGU as recognised by Bar Council of India (BCI), we observed that, all the 970 students who were enrolled in the five year Integrated Double Degree BA (Criminology)-LLB (Honours) course are ineligible to practice Law. The BCI also confirmed (February 2016) that, as the UGC has not recognised degree in BA (Criminology)-LLB (Honours) course, persons possessing the degree are not entitled to be enrolled as Advocates. Thus, the action of MGU in admitting students to the Integrated Double Degree BA (Criminology)-LLB (Honours) course without UGC approval violated Bar Council of India regulations also and this action has put the legal career of these students as Advocates at risk.

4 Government Law College, Ernakulam, SN Law College Poothotta, Al Azhar Law College, Thodupuzha, Bharata Mata School of Legal Studies, Angamaly and CSI College for Legal Studies, Kanakkary

The Joint Registrar of MGU stated during the Exit Conference (December 2016) that, the MGU has discontinued the course from 2016-17 and BCI has agreed to regularise the course as a one-time measure for students already admitted, on payment of a fine of ₹10 lakh (Rupees two lakh per year for five years). We observed that the reply of the MGU was silent on the University offering such courses to the students, which were not recognised by the UGC.

In the circumstances, we recommend that, responsibility needs to be fixed for the lapse on the part of MGU in offering a course which did not have UGC's and BCI's approval and for getting retrospective ratification by making payment of fine of ₹10 lakh, which is not a healthy precedence in the field of education.

Recommendation 1: The VC should ensure that only courses recognised by the UGC are offered by MGU.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of committee with officials concerned

4. While examining the audit para, the Committee understand that MG University offered a five year double degree BA(Criminology) LLB Course in 2011-12 wherein the nomenclature of degree was not as specified by the UGC. Hence Bar Council of India did not give approval to the 970 students who were admitted to the five year integrated Double Degree BA (Criminology) – LLB (Honours) course and they could not practice in Law as advocates.

5. The Committee opined that it was a serious case that affected the future of students. So the Committee directed the department to prepare a comprehensive report containing the following details; the number of permitted batches without the approval of Bar Council; the number of students who had completed the course, and the type of certificates which were issued to students who had completed the course and whether the issued certificates were valid or not. The Secretary(in-charge), Higher Education Department agreed to do so. To the query of the Committee, the Secretary (in-charge), Higher Education Department informed that now a days the course in Law was rearranged as per the rules and recommendations of the Bar Council of India.

6. The Secretary-in-charge, Higher Education Department informed the Committee that University had remitted a fine of Rupees Two lakhs per year to the Bar Council of India for the commencement of 5 year Integrated Double Degree BA-LLB course without its approval. The Registrar, MG University added that it was in the light of the verdict of the Hon'ble Supreme Court that the University used its powers to commence that course with the approval of Board of studies. The Registrar, MG University further informed that the 3rd and five year integrated Double Degree BA (Criminology)-LLB (Honours) course were approved by Bar Council of India on 21-12-2016 and also the students who had passed the course got registered to BCI.

7. The Committee suggested the department to conduct a case study on whether universities conduct any courses without the approval of the relevant authority and directed the higher education department to ensure that courses should not be started without proper guidelines.

8. The Committee queried whether the university needed any sanction from the Government for the commencement of a new course. The Secretary(in-charge), Higher Education Department replied that sanction from Government was needed to start a new course.

9. The Committee agreed to drop the audit objection based on the explanations given by the Department and also urged the university to take necessary steps to avoid such type of mistakes in future.

10. The Committee directed the Department that Government should be very careful in giving approval to new course and approval should be given only after thorough scrutiny. The Committee observed that the Government has the responsibility to check whether the universities are following the rules and regulations. The Committee opined that universities should be instructed to strictly adhere to the UGC guidelines to commence a course and regularly monitor to amend the existing rules and statutes to adapt with the UGC guidelines.

11. Committee also remarked that it was not proper for Universities to start any course in the name of autonomy without the approval of the authorities concerned. Committee pointed out that the main function of syndicate and senate

is to review and to give suggestion to university authorities on areas and domains that are an integral part of Universities namely, academics, research and development, administration and governance. But Committee lamented that the discussions made in senate and syndicate mostly are of administrative but not of academic nature.

Conclusions/Recommendations

12. The Committee directs the Department to prepare a comprehensive report including the following details;

(a) The number of permitted batches without the approval of Bar Council of India;

(b) The number of students who had completed the course;

(c) The Type of certificates issued to the students who had completed the course and its authenticity.

13. The Committee directs the department to conduct a case study on whether Universities conduct any course without the recognition of the authorities concerned. The Committee directs the Higher Education department to ensure that courses should not be started without proper guidelines and further directs the University to take necessary steps to avoid such instances in future.

14. The Committee observes that the department is keeping a sleeping mode while interfering with the affairs of Universities in the guise of academic autonomy.

15. The delay in amending University Statutes and Rules in accordance with the UGC guidelines issued from time to time, leads to many litigation and thereby paralysing the administration. Hence the Committee strongly recommends that a separate mechanism/authority should be constituted for amending the University statutes and Rules in accordance with the UGC guidelines by fixing a time frame. Penal measures should be taken against the Universities that do not amend the Statutes/Rules within the time frame.

[Audit Paragraph 3.6.1.3 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.1.3 Master of Business Administration courses through off-campus centres

The All India Council of Technical Education (AICTE) is the statutory authority for ensuring co-ordinated and integrated development of technical and management education and maintenance of standards. With the approval of AICTE (July 1994), the School of Management and Business Studies of MGU offered two year full time Master of Business Administration (MBA) course with 30 seats with effect from 1994. MGU accorded approval to five aided Arts and Science Colleges to conduct MBA programme after obtaining assurance that these colleges had obtained AICTE's approval. The School of Distance Education (SDE) of MGU also conducted a similar MBA programme through 72 off-campus centres⁵ from 2001-02 to 2014-15 for which the approval of AICTE was not obtained. Based on High Court judgement (February 2015), these off-campus centres were closed with effect from 2015-16 as the MGU did not have powers to conduct off-campus centres outside its jurisdiction.

We observed that, out of 6303 MBA degrees⁶ awarded by MGU during 2011-12 to 2015-16, 4735 MBA degrees (75 per cent) were awarded to the students who had undertaken the course through off-campus centres. MGU awarded same degree certificates to the students who attended off-campus centres and the students who studied the course in University department and affiliated colleges concealing the fact that degrees obtained through off-campus centres were not recognised by AICTE.

On being asked, MGU replied that, the University started the course as per its Syndicate resolution, since, as per the judgement of Supreme Court of India dated 24 September 2001 (Bharathidasan University case), Universities could start any new department/course/programme in technical education without obtaining approval of AICTE.

The reply was not tenable as the said judgement pertains to the courses directly run by the University. It is also significant to note that despite

5 Off-campus centres are private educational entities run by institutions/individuals/trusts within or outside the territorial jurisdiction of the University

6 Include degrees offered by five aided colleges affiliated to MGU having AICTE approval

the Hon'ble Supreme Court of India clarifying (May 2014) that prior approval of the AICTE was compulsory and mandatory for conduct of a technical course including MBA/Management course for the academic year 2014-15, MGU permitted the off-campus centres under its jurisdiction to admit students to MBA courses in 2014-15 also without obtaining approval of AICTE.

During the Exit Conference (December 2016) the Principal Secretary observed that, this was a serious lapse on the part of MGU and amounted to contempt of the Supreme Court of India. As such we recommend that, appropriate action may be taken for the lapses against the defaulting authorities/persons.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

16. According to the audit para MG University offered MBA Course through 72 off-campus centres without the approval of AICTE. Committee sought the response of the Principal Secretary, Higher Education Department in the audit observation and enquired about the fate of students who had completed the course and asked the Principal Secretary whether the course has been recognised by AICTE. The Principal Secretary explained that the course was stopped in 2014 and no student who had completed the course raised any complaints about the course. He also added that the approval from AICTE had not been received for the course. It was also pointed out in the meeting that the Mahatma Gandhi University (MGU) awarded same degree certificates to the students who completed the MBA course through off-campus centres and to the student who studied the course in the University department as regular student.

17. The Committee blamed the lackadaisical attitude of the university for starting off-campus courses without the approval of AICTE. The Committee criticized the University that they had taken steps which affect the quality of MBA Course and they handled things with ease. The committee decided to include a strong opinion against the Universities in their report for preventing such mistakes in future.

Conclusion/Recommendation

18. The Committee expresses its displeasure over the lackadaisical attitude of the MG University for starting off-campus courses without the required approval of AICTE and criticizes that it had affected the quality of MBA course offered by the University. The Committee strongly warns the Universities against repeating the delinquent actions like commencing off-campus centres without obtaining the mandatory approval of the AICTE, in future.

[Audit Paragraph 3.6.2 contained in the report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.2 Failure to revise syllabus and comply with UGC guidelines

As part of the measures to enhance efficiency and excellence in the higher education system and to ensure seamless mobility of students across the higher educational institutions in the country and abroad, the UGC directed (November 2014) that, the Choice Based Credit System (CBCS)⁷ proposed by it should be adopted by all the Universities from 2015-16. The UGC also issued guidelines to Universities to frame uniform syllabi. As the MGU was following a Choice Based Course Credit and Semester System, it was resolved (August 2015) to implement the guidelines for the adoption of uniform CBCS from the Academic Year 2016-17 onwards. Accordingly, Regulations for implementation of Revised Scheme and Syllabi for UG courses with effect from academic year 2016-17 were approved by MGU (February 2016) and the revised scheme and syllabi of 108 UG programmes were drafted and subsequently approved by MGU in May 2016.

We observed that, even though MGU approved the Regulations, Revised Scheme and Syllabi for UG courses with effect from academic year 2016-17, the newly constituted Syndicate, citing delay in ratification by the earlier Syndicate and complaints received from stakeholders, did not implement the Regulations. The syllabi for the UG courses were yet to be revised (September 2016) which resulted in disadvantage to the students of MGU compared to students from other Universities which adopted the new syllabi.

⁷ Choice Based Credit System provides choice for students to select from the prescribed courses (core, elective or minor or soft skill courses)

The VC, MGU stated (December 2016) that, new syllabi would be implemented with effect from the academic year 2017-18 after detailed discussions with experts and other stakeholders. The reply was not acceptable as the MGU has failed to comply with the UGC Regulations to frame uniform syllabi which hampered seamless migration of students across Universities within the country and abroad.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

19. As per the audit view MG University delayed the framing of uniform syllabi for UG Courses under choice based credit and semester system which will inspire the students and their seamless movement across the country or abroad as per UGC guidelines.

20. To a query of the committee, the Registrar, MG University informed that the University had started the course on Choice Based Credit and Semester System and the change in syllabus should have reported to the syndicate after the approval of the same by academic council, but at that time the new syndicate was to be formed and hence the delay occurred. So the revised syllabi was implemented after one year, so there occurred a delay of one year in implementing the syllabus.

21. Committee criticized the lethargic attitude of department in scrutinizing university activities. Committee is of the view that Higher Education Department should properly monitor the highhanded autonomous activities of the Universities, to check whether statutes and rules are strictly adhered to and to scrutinise whether timely changes are made in the Act and rules as per the UGC guidelines.

Conclusion/Recommendation

22. The Committee observes that it was a serious omission on the part of the Higher Education Department in monitoring the activities of University in connection with the revision of syllabi for UG courses. The Committee criticises the lethargic attitude of the department in scrutinizing the activities of the University in observing UGC regulations. The Committee directs the department that they should properly monitor the highhanded autonomic activities of the Universities, check whether statutes and rules are strictly

adhered to and to scrutinize whether timely changes are made in the act and rules as per the UGC guidelines.

[Audit Paragraph 3.6.3 and 3.6.3.1 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.3 Conduct of examinations and publication of results

3.6.3.1 Delay in publication of results and consequent hardships to students

MGU publishes examination calendar for every academic year which includes dates of examination and dates of publication of results of Under Graduate (UG) and Post Graduate (PG) courses. We observed delay of one to three months in publishing of results of final semester of UG/PG courses and delay between one to nine months in the case of other semesters. Failure of MGU to publish results on time leads to course lagging and deprival of timely admission of students to other institutions.

As per the Examination Manual of the MGU, candidates who have taken examinations conducted by MGU can apply to the Controller of Examinations for revaluation of their answer book. The results of revaluation are to be published within 60 days from the last date for receipt of applications. We noticed delay in publishing results of revaluation conducted by MGU. During 2012-13 to 2015-16, the results of revaluation could be declared within the stipulated time of 60 days in 20 per cent of cases only. In 49 per cent cases, results were declared after the last date of submitting application for the next examination and in another 10 per cent cases, results were announced after the completion of next examination causing hardship to the students. The delayed publishing of revaluation results forced students to reappear for the next examination without knowing their previous result.

The VC, MGU, while accepting the audit observation (December 2016) attributed the delay in publishing results to the numerous diverse courses offered by MGU and shortage of teachers for valuation. The reply was not tenable as it was the duty of MGU to ensure timely action in the interest of the student's educational needs. Besides, it was MGU's own decision to run so many courses.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

23. Considering the audit paragraph the Committee opined that there occurred a delay upto three months in publishing results of final semester of UG/PG courses and delay upto nine months in the case of other semesters during 2012-13 to 2015-16. Though the result should have been published within the stipulated 60 days from the last date for receipt of application for revaluation, University failed to publish the result within time which made hardships to students. The delay in publishing revaluation results in time, forced the students to reappear for next exam without knowing their previous result.

24. The Registrar, MG University informed that there were many issues regarding the revaluation and it had been regularised and it was unlikely that such problem would be repeated in future. University is conducting about fifteen thousand examinations every year. Out of 65 aided colleges affiliated to Mahatma Gandhi University, most of the teachers were working on contract basis and permanent teachers are less in number. So they had to value the exam papers of the examination on semester system, exam papers of supplementary examination and also prepare for revaluation in addition to the papers of private registered candidates. So the workload of the teachers is heavy which lead to lag in valuation. He added that steps were being taken to speed up the valuation process and they were able to publish the result of final semester exam and supplementary exam in time during the last years.

25. To the query about the examination calendar, the Secretary (in charge), Higher Education Department answered that the Government had tried to implement the academic calendar and examination calendar since last year and meeting of Vice Chancellors and Registrars of Universities were conducted at ministry level.

26. The Committee opined that the increase in the number of examinations and workload of teachers were not the problem of Mahatma Gandhi University only. All other Universities are facing the same problem. So a strong decision should be taken at Government level in this regard and the Committee decided to recommend the Government to streamline the process in order to solve general issues regarding the universities.

Conclusion/Recommendation

27. The Committee observes that the functions of the Universities are severely affected by huge number of examination every year. The Committee feels that it is high time the Government take requisite steps to overcome the snag in conducting examinations and publication of results in the interest of student's educational needs. The Committee recommends that the Department should ensure the streamlining of the process of examination in order to tackle the issues like delay in the publication of results, course lagging and the deviation of the examination calendar.

[Audit Paragraph 3.6.3.2 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.3.2 Delay in issuing degree certificates

As per Examination Manual of MGU, degree certificates would be issued within 10 days [later raised to 20 days (September 2013)] if applied along with additional fee of ₹ 900 (fast track). However, we noticed that, 37 per cent of degree certificates were issued after the stipulated time of 20 days.

MGU has also not prescribed any time limit for the issue of degree certificates in the normal course. We noticed that, 59 per cent of certificates during the audit period were issued after six months from the date of application.

The VC, MGU stated (December 2016) that, consequent to the audit observation, a proposal for fixing a timeframe for issue of certificates in normal course was under its consideration.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

28. The Committee opined that as per Examination Manual of Mahatma Gandhi University, certificate should be issued within 10 days if applied along with additional fee of ₹ 900. But 37% of degree certificates were issued after the stipulated time of 20 days during audit period. Also University did not prescribe

any time limit for the issue of degree certificate in normal cases. But 59% of certificates during audit period were issued after six months from the date of application and the delay in issuing the degree certificate affects future of the students who decide to go for higher education.

29. The Registrar, Mahatma Gandhi University informed that the degree certificate under fast track mode are issued in a time bound manner and most of the students applied for degree certificate through fast track system. When defective applications are received a letter is sent through mail pointing out the defects and rectification of the defects takes more time which causes delay. Delay also occurs if the marks vary when the result of revaluation/supplementary examination is published. The witness apprised the Committee that the degree certificate will be issued through online system in the next academic year. The Registrar, Mahatma Gandhi University informed the Committee that students who passed the examination of all semester can get the degree certificate along with provisional certificate when they submit the application through online at the time of publication of result.

30. The Committee pointed out that a specific time frame should be charted out for issuing certificates both in fastrack and normal method and certificates should be issued within the time frame.

31. The Senior Deputy Accountant General, Office of the Accountant General informed the Committee that even though the Vice Chancellor agreed to fix a timeframe in 2016, he could not carry out the same.

32. The Committee directed the department to take necessary steps to make a system for that purpose to avoid such problems in future.

Conclusion/Recommendation

33. The Committee recommends that the department should take necessary steps to make a system for issuing certificates and a specific time frame should be charted out for issuing certificates both in fastrack and normal method and certificate should be issued within that time frame inorder to avoid the delay in future.

[Audit Paragraph 3.6.3.3 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.3.3 Lack of action for improper valuation

As per the provisions in the Examination Manual of the MGU, if the revalued marks vary from the original marks by 25 per cent or above, the fact shall be reported to the Standing Committee of Examinations. The examiner, if found guilty of improper valuation, shall be debarred from the examinership of MGU for a minimum period of three years. A fine of ₹500 shall also be imposed on the examiner. However, we observed that, MGU was not invoking the provisions of the Manual against teachers guilty of improper valuation. Of the 433 cases under UG courses where marks on revaluation were found to be in excess of 25 per cent of the original marks, action was initiated only in seven cases by seeking explanation. Reasons for not initiating action in remaining 426 cases were sought for (October 2016) from the MGU. But MGU did not give any reply (January 2017).

As per the Examination Manual, a fine of ₹500 shall be imposed upon teachers found guilty of improper valuation/revaluation which was enhanced (February 2014) upto a maximum of ₹10,000. During February 2014, all the 95 students who appeared for the Indian English Literature paper in MA I semester examination in six⁸ affiliated colleges were given fail marks by the examiners. Based on the media report on the mass failure, an enquiry commission was formed (March 2015) and the subsequent revaluation revealed that, out of the 95 students, 82 students were declared as passed.

Considering the enquiry report, the MGU debarred two examiners responsible for this failure from future examination duties and reported (October 2015) the same to the Director of Collegiate Education for further action.

Though the enquiry commission had found two examiners guilty, action was yet to be initiated by the Director of Collegiate Education against them (December 2016). Thus, MGU failed to impose penalty upon the delinquent examiners, to avoid such instances in future.

⁸ Illahia College, Maharajas College, St. Dominic College, St. Alosius College, Al Azhar College and St. Berchmans College

The VC, MGU stated (December 2016) that, based on audit observation, directions have been issued to authorities concerned for imposing fine on the errant examiners.

Recommendation 2: MGU may ensure that examiners proved guilty of improper valuation are penalised to guard against such lapses in future.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

34. The Committee pointed out that as per Examination Manual of Mahatma Gandhi University if the revalued marks vary from the original marks by 25% or above, a fine of ₹ 500 shall be imposed on the examiner and disciplinary action shall also be taken against him. But the Committee observed that out of the 433 such cases under UG Courses, action was initiated only in seven cases by seeking explanation. The Registrar, MG University informed that two cases were identified and in each case a fine of ₹2000 was imposed for improper valuation of answer scripts by examiners. During February 2014, all the 95 students who appeared for the M.A Semester I Examination were failed and on revaluation out of 95 students, 82 students were declared as passed. The Mahatma Gandhi University debarred two examiners responsible for that mass failure from future examination and the report was sent to Director of Collegiate Education. But no action seems to have been taken against those examiners by the Director of Collegiate Education.

35. To a query of the committee the Registrar informed that at present university strictly follow the instructions of syndicate on imposing fine on erring examiners. The committee directed the M.G. University to inform all the examiners about the decision of the syndicate to impose fine on errant examiners.

36. The Registrar, MG University informed the Committee that only 68 colleges are working in aided sector and most of the new colleges are in the unaided sector where teachers are working on temporary basis. The qualified teachers from the unaided sector are employed for valuation and they may quit the job in the middle on getting better offers. Moreover no disciplinary measures can be taken against them since their employment is not regular.

37. Committee understand that now more colleges are working in the unaided sector which are reeling under the uncertainty about qualification, employment status, job security of teaching and non teaching staff Government may take appropriate measures to stabilise the sector.

Conclusion/Recommendation

38. The Committee opines that the variation in marks dishearten the students and adversely affect their higher studies. So the Committee directs the MG University to inform all the examiners about the decision of the Syndicate to impose fine on errant examiners. The Committee recommends to take effective measures for selecting qualified teachers for examination duties in future and initiate action against those teachers who are responsible for conspicuous variations of marks during revaluation process.

39. Committee understands that since more colleges are working in unaided sector, the faculties from unaided colleges have to be employed for examination and valuation of papers and due to want of necessary legal provision, action could not be taken against erring faculties.

40. For upgrading and streamlining the colleges working in the unaided sector, Committee recommends that necessary fundamental legislation may be brought in for the inclusion of qualification, employment status, job security and duties and responsibilities of teaching and non-teaching staff working in the unaided colleges.

[Audit Paragraph 3.6.4 and 3.6.4.1 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.4 Research and Development Activities

3.6.4.1 Research Supervisors without qualification as per UGC norms

The Revised Regulations for PhD Registration and Award of Degree of Doctor of Philosophy, 2010 (PhD Regulations) of the MGU requires a research student to work under a recognised supervising teacher (Research Guide) who should invariably be permanently employed in the colleges/institutions to which

the Research Centre is attached. While teachers of the University Department/schools of teaching and research in MGU do not require any formal recognition as Research Guides in order to supervise research, teachers working in Government and aided colleges affiliated to MGU and scientists in reputed research organisations run by Government need to possess a minimum of two years post doctoral research experience. Besides, these teachers must have at least three post doctoral publications in their subjects published in the referred journals of national/international standing.

We observed that, 197 teachers working in Government and aided colleges affiliated to MGU were identified as Research Guides by the Syndicate despite their not fulfilling the eligibility criteria as prescribed in the Regulations viz., two years post doctoral research experience evidenced by research output of three post doctoral publications in their subject published in the referred journals of national/international standing. It was observed that, 49 of the 197 ineligible Research Guides were supervising 211 Research Scholars as on date (September 2016). It was also noticed that, a teacher in the School of Gandhian Studies with a PhD in Social Science was a Research Guide to a student pursuing PhD in Homoeopathy who was subsequently awarded the degree. The supervision of research scholars by Research Guides with nil/inadequate post doctoral publications would seriously impact the quality of research output and credibility of MGU.

The UGC had also clarified (September 2015) and reiterated in July 2016 that only regular faculty of the host University can be appointed as Supervisors and that circumventing the provisions of the UGC (Minimum Standards and Procedure for Award of M.Phil/Ph.D) Regulations 2009 would not be permitted. Thus, the appointment of unqualified faculty as Research Supervisors was a serious lapse on the part of the MGU as it adversely impacts the quality of research.

The VC, MGU replied (December 2016) that, it was due to dearth of qualified research supervisors that teachers of aided colleges with PhD qualification were appointed as Research Supervisors and steps were being taken to close down Research Centre in aided colleges on the basis of audit observation. The reasons offered by the VC do not justify violation of UGC Regulations and

resultant dilution of research processes and output which calls for fixing of responsibility by GoK for blatant violations of the instructions of UGC and playing with the career of students.

Recommendation 3: MGU must ensure that only qualified teachers are appointed as Research Guides.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of committee with officials concerned.

41. While considering the audit para 'Research supervisors without qualifications as per UGC norms' the Registrar, Mahatma Gandhi University informed that as per UGC guidelines, the research guide must have atleast three post doctoral publications in CARE (Consortium for Academic Research & Ethics) list or peer reviewed journals. It is referred also in UGC's regulations.

42. To the query about eligibility criteria of Research Guidelines, the Registrar, Mahatma Gandhi University explained that as per the regulation of UGC, a Research Guide means regular faculty of the University or regular faculty of the Institution. Often teachers registered as guide get inter university transfer when they have taken the student as research scholar. Such teachers then cannot be treated as registered guide of the University as per UGC norms. Publications in the listed journals of UGC or peer reviewed journal is the second eligibility criteria for a Research Guide. In the case of publication in peer reviewed journals the decision is taken by the Research standing Committee. Committee enquired about the audit observation that a teacher holding Ph.D in Social Science being a Research Guide to a student pursuing Ph.D in Homoeopathy. The witness replied that the audit observation was correct and further explained that the student who passed M.D in Homoeopathy took Ph.D. in Social science because his subject was related with social science (inter disciplinary).

43. The Committee suggested that a list of peer reviewed journals should be prepared by the standing Committee otherwise any journal may be termed as peer reviewed for unlawfully making a person eligible for appointment and will give way to corruption. The Pro-Vice Chancellor, Mahatma Gandhi University said that

90% of journals are peer reviewed journals but all are not of good quality. So now it insisted that the Post Doctoral thesis should be published in UGC prescribed journals and as per UGC guidelines. The Committee also agreed to it and added that prescribed norms should be prepared for the peer reviewed journals to ensure its quality.

44. The Principal Secretary, Higher Education Department enquired whether it was possible to prepare the list of peer reviewed journals by the existing Standing Committee. Then the Pro-Vice Chancellor, Mahatma Gandhi University replied that it is not so easy since plenty of journals are published within a short period of time. Then the Principal Secretary, Higher Education Department suggested that for avoiding such problems, the prepared peer reviewed journals should be updated and approval obtained from Academic Council from time to time. The Committee also accepted the suggestions and added that if needed, more journals should be added to the peer reviewed journals.

45. The Committee suggested that a correct procedure is needed to examine the quality of journal before it is published. Then the Pro-Vice Chancellor, Mahatma Gandhi University pointed out that though some journals on Malayalam are of very good quality it is not included in the CARE list. He added that now an external expert Committee is formed for evaluating such journals and to recommend to UGC for its approval. The Committee directed the department to take effective and immediate steps for the updation of peer reviewed journals.

46. The Committee enquired why a teacher in the School of Gandhian Studies with a PhD in Social Science was a Research Guide to a student pursuing PhD in Homoeopathy who was subsequently awarded the degree. Then the Registrar, Mahatma Gandhi University replied that it was an interdisciplinary area of research and research was conducted not on the concept of Homoeopathy and not for awarding a PhD in Homoeopathy. The Pro-Vice Chancellor, Mahatma Gandhi University also informed that the subject mentioned is interdisciplinary in nature and finds no fault in it. The Committee opined that the concept of interdisciplinary was very good but it seems that two subjects has nothing in common and were contradictory in nature. The Pro-Vice Chancellor, Mahatma Gandhi University replied that while conducting research in Homoeopathy and

Ayurveda, social aspects of the diseases are also considered and this particular case was clearly looked into and there was nothing contradictory. The Committee accepted the reply.

47. The Committee enquired about 197 teachers who were not fulfilling the eligibility criteria as prescribed in the Regulations of U.G.C. The Registrar replied that most of teachers working in Government and aided colleges have NET or Ph.D. and few teachers have gone for their post-doctoral research to other institutions. The Registrar pointed out that most of the teachers are doing post-doctoral research after joining the service and opined that lack of post-doctoral research experience in the same institution should not be considered as ineligibility.

48. The Committee opined that the Committee could not take decision on that matter and UGC can take decision whether they are eligible or not. If the guideship had not been given according to the norms of UGC, it would affect the credibility and quality of research.

49. The Secretary (in charge), Higher Education opined that research was a specific region that University should focus carefully and the academic community which had worked in Universities of Kerala or India had the capacity to apply a research mind in higher level and had to take a clear stand about published work. He added that it was very important to take the advantage of the talent of the qualified persons and bring about a radical change in the field of research in the Universities of Kerala.

50. Adding to Secretary's suggestions, the Registrar pointed out that research work is not given its due priority or importance. The research work is done after teaching hours. Present teaching schedule of teachers makes it difficult for them to find time to do research work. The academic faculty should be given freedom and flexibility to do research work. Committee agreed with the above opinion and remarked that research work is not given its due importance. Universities needs to increase the quality and quantity of its research work. At the same time, it is to be noted that the research work presently undertaken by teachers are only for namesake with an aim only on promotion/career improvement. It can be seen from the research subjects that most of them are not worthy of research and are not beneficial to the society or its development. The most important indicator of

the health of research environment in the State is the quality and quantity of doctorates it produces. Therefore, research work should be innovation driven with an aim to improve efficiency, effectiveness and competitive advantage. Relevant, useful subjects should be taken up for research and for that authentic, suitable and appropriate courses should be introduced in the Universities as a primary step to boost up research work. The Committee opined that it would be good to appoint an Expert Committee to study on the ways to promote quality, quantity and variety in research work, new courses to be included and updation of existing courses in Universities.

Conclusion/Recommendation

51. The Committee opines that peer reviewed journals had a major role in academic Research. Therefore, the Committee directs the Higher Education department to take effective and immediate steps for updating the list of peer reviewed journals to ensure that the approval of the academic council is obtained regularly to maintain its quality.

[Audit Paragraphs 3.6.5 and 3.6.5.1 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.5 Status of statutory bodies

Statutory bodies under the MGU like the Academic Council and the College Development Council were rendered superfluous as brought out below.

3.6.5.1 Functioning of Academic Council

The Mahatma Gandhi University Act, 1985 defines the Academic Council as the academic body of MGU which, subject to the provisions of the Act and Statutes, controls, regulates and is responsible for the maintenance of standards of instructions, education and examinations within MGU and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by the Statutes. The Academic Council, comprising 143 members including VC, Registrar, Pro-Vice Chancellor, Deans, Members of Board of Studies, Syndicate Members, etc., was to ordinarily meet twice a year on dates fixed by the VC,

as and when the occasion demanded and was required by the VC. Section 10 (17) of the MGU Act, 1985 also stipulated that, if at any time, except when the Syndicate or the Academic Council was in session, if the VC was satisfied that, an emergency has arisen requiring him to take immediate action involving the exercise of any power vested in the Syndicate or the Academic Council by or under this Act, he may take such action as he deems fit and shall, at the next session of the Syndicate or the Academic Council, as the case may be, report the action taken by him to that authority for such action as it may consider necessary.

We observed that, only two meetings of the Academic Council were conducted during 2011-12 to 2012-13 against four meetings to be held during the period. No meetings were conducted during 2013-14. We further observed that, of the 1179 decisions taken by the Academic Council during 2011-12 to 2015-16, 799 decisions (68 per cent) were in fact taken unilaterally by the VC by invoking provisions under Section 10 (17) of the MGU Act which were submitted before Academic Council for ratification. Thus, major decisions like Course and Curriculum structure of five year Integrated Interdisciplinary MS Programme and M.Phil (Physics) course-curriculum and syllabus for affiliated colleges among others were taken by the VC unilaterally, by invoking the provisions of Section 10 (17) of the MGU Act. In the instances cited, it was observed that, even though the decisions of the VC were taken in February 2013 and September 2013, they were later accepted by the Academic Council, only in its meeting held in January 2015. We observed that, while the five year Integrated Interdisciplinary MS programme was approved by the VC on 2 March 2013 and implemented from the Academic Year 2013-14, the decision of the VC was ratified by the Academic Council only on 17 January 2015. Similarly, though M.Phil (Physics) course-curriculum and syllabus for affiliated colleges was approved by the VC on 4 January 2013 and implemented with effect from the academic year 2013-14, the decision of the VC was ratified by the Academic Council only on 17 January 2015. The above unilateral decisions taken by the VC, treating them as of emergent nature were not justified.

The Academic Council was thus rendered ineffective since the orders of the VC leading to commencement of courses, revision of syllabus, etc., were submitted to them for ratification long after commencement of the courses. Failure of the VC to convene the Academic Council enabled him to bypass the consultative mechanism and take unilateral decisions by invoking the provisions of Rule 10 (17) of the MGU Act.

The VC, MGU replied (December 2016) that, out of the five meetings scheduled during 2011-12 to 2013-14, only two could be held, two were dissolved due to lack of quorum and one was postponed. It was also stated that, all the decisions taken under Section 10 (17) were ratified by the Academic Council. The reply was not acceptable in view of the fact that, the MGU Act had provided that the VC was to ordinarily convene the Academic Council twice a year on dates to be fixed by the VC and as and when occasion demanded. There was thus no bar on the VC to convene additional sessions of the Academic Council to discuss and pass orders on significant academic matters. It is pertinent to mention that the decisions taken by the VC under Section 10 (17) were ratified by the Academic Council long after they were implemented, indicating that there was no collective thought behind the decisions taken by the VC.

Recommendation 4: The practice of the VC taking major decisions without holding consultations with the Academic Council should be avoided.

[Notes received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

52. While considering the audit para Committee enquired about the present day functioning of the Academic Council. Then the Registrar, M.G. University replied that the meetings of the Academic Council were convened regularly since 2015. Also, a meeting of standing council of Dean's Academic council is being held monthly. The decisions of Dean's Committee were approved by Vice Chancellor based on clause 10(17) of the MG University Act. He further admitted that the meetings were not convened during the audited period, but the meetings of the Academic Council are convened regularly now.

53. The Committee opined that if Deans Academic Council meeting is conducted regularly in every month, most issues can be solved. The Registrar, MG University informed the Committee that at present the Academic Council holds its meeting regularly and in the last year Academic Council met three times.

Conclusion/Recommendation

54. No Comments.

[Audit Paragraph 3.6.5.2 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.6.5.2 College Development Council

The UGC envisaged setting up of College Development Council (CDC) as an appropriate body at the University Headquarters for ensuring proper planning and integrated development of affiliated colleges and to provide the colleges with necessary help and guidance. The CDC in the MGU comprises Syndicate Members, Principals of certain Government and Aided colleges and Teachers of University Departments, Government and Aided colleges, besides Ex-Officio members like the VC, Secretary to Government, Director of Collegiate Education, etc. The Director would be selected by a committee consisting of the VC, a nominee of the UGC and a nominee of the Syndicate of the University and the salary would be reimbursed by UGC. It was envisaged that, the CDC shall meet at regular intervals at least twice in an academic year to review the implementation of various programmes and activities. The Director was expected to visit the colleges at least twice a year and to hold meetings of Principals of Colleges to apprise them of the ways in which CDC could function effectively for the development of colleges.

We observed that, CDC met only once (October 2011) during 2011-12 to 2015-16. The Director had not visited any of the 250 colleges during this period. On being asked, it was replied (October 2016) that, there was no full time Director appointed for CDC and a Professor, School of Computer Science was temporarily entrusted with the charge of the Director.

Thus, it is evident from the reply that the part time appointment of the Director failed to serve as an interface (bridge) between the University departments and teachers in the affiliated colleges for the effective development of colleges.

The failure of the MGU to appoint a full time Director to the CDC was inexplicable in view of the fact that the entire salary and allowances payable to the Director would have been reimbursed to the MGU by the UGC.

The VC, MGU replied (December 2016) that the matter had been taken up with Kerala Public Service Commission for filling up the vacancy of Director, CDC. The reply fails to explain why action has not been taken as per UGC guidelines on CDC according to which appointment of the Director can be done by a selection committee consisting of the VC, a nominee of the UGC and a nominee of the Syndicate of the University.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

55. While considering the audit para 'College Development Council' the Committee enquired that though as per provisions of the MG University Act, the Director of CDC can be selected by a Committee consisting of the VC, why the appointment of Director was reported to PSC, contrary to the above stipulation. Then the Registrar, MG University replied that the appointment to the post had been notified to PSC because Director post was non-teaching staff post. He supplemented that the matter will be reported to the syndicate and steps would be taken for immediate notification and appointment as per provisions of MG University Act.

56. The Committee expressed its displeasure for the delay in the appointment of the Director.

Conclusion/Recommendation

57. Expressing displeasure for the delay in the appointment of the Director to CDC, the Committee directs the department that urgent steps should be taken for the appointment of a full time Director to the College Development Council (DCDC) for ensuring proper planning and integrated development of affiliated colleges and also to provide the colleges with necessary help and guidance as envisaged by the UGC.

[Audit Paragraph 3.7 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7 Financial management

MGU is financed mainly by grants from GoK and the UGC. It also receives funds for sponsored research projects and for fellowship to students from various funding agencies. Besides, it generates its own receipts by way of fee from students, interest on investments, etc. Details of financial assistance received by MGU and utilisation thereof are given in the table shown below:

Table 3.2: Receipt and utilisation of financial assistance

| Year | GO Grant (NP) | GOK Grant (P) | Other Grant from GOK (P) | Plan Grant from UGC | Examina tion Fees, General Receipts | Fees from Self Financi ng Instituti ons | Total Receipts | Expen diture- Non Plan | Expend iture - Plan | Total Expend -iture |
|---------|---------------------|---------------------|--------------------------------------|------------------------------|---|---|-------------------|---------------------------------|---------------------------|---------------------------|
| 2011-12 | 37.18 | 10.00 | 2.44 | 6.28 | 44.14 | 40.83 | 140.87 | 129.57 | 25.56 | 155.13 |
| 2012-13 | 45.28 | 14.00 | 5.00 | 2.17 | 49.99 | 40.26 | 156.70 | 151.78 | 25.76 | 177.54 |
| 2013-14 | 39.90 | 16.00 | 2.50 | 3.53 | 66.46 | 42.09 | 170.48 | 164.90 | 19.84 | 184.74 |
| 2014-15 | 74.77 | 21.50 | 1.00 | 0.00 | 71.92 | 42.19 | 211.38 | 180.56 | 29.94 | 210.50 |
| 2015-16 | 86.18 | 22.00 | 1.00 | 0.00 | 69.45 | 36.02 | 214.65 | 198.19 | 28.31 | 226.50 |

(Source: Figures provided by MGU)

As evident from the table, the expenditure incurred by the MGU exceeded the grants received and internal revenue generated. MGU needs to manage its finances efficiently by increasing the internal receipts and reducing expenditure to the extent possible. Instances of MGU failing to tap potential resources and irregular expenditure noticed during the course of the review are brought out below.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

58. While going through the audit para, the Committee was astonished to see such irregularities which occurred while there was a Finance officer. The Committee opined that the main reason of the Financial mismanagement in M.G. University was due to the lack of internal auditing. The Finance Officer, M.G. University replied that nowadays an Internal Audit Department functions efficiently in M.G. University.

Conclusion/Recommendation

59. No Comments.

[Audit Paragraph 3.7.1 and 3.7.1.1 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.1 Failure to tap resources

3.7.1.1 Failure to levy fee for extension of provisional affiliation of courses

Consequent on the transfer of affiliation of all the Medical and Allied Colleges to the Kerala University of Health Sciences and the substantial loss of revenue incurred by MGU, the Syndicate of the MGU decided (October 2012) to collect fee for the extension of provisional affiliation of courses at the rate of ₹ 2000 per course. We noticed that, the decision of the Syndicate to collect the fee was not complied with while extending the provisional affiliation of 1965 courses resulting in loss of revenue of ₹ 39.30 lakh during 2013-14 to 2015-16.

The Joint Registrar admitted (July 2016) that, the lapse was noticed only when it was pointed out during audit and that notices would be issued to the colleges demanding payment of the fees.

The VC, MGU replied (December 2016) that, an amount of ₹22.70 lakh has since been collected (December 2016) and all efforts were being made to recover the balance amount. The failure of the Registrar, MGU in implementing the decision of the Syndicate is indicative of a systemic deficiency which needs to be corrected to avoid similar instances in future, and also calls for fixing of responsibility.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

60. Regarding the audit para 'Failure to levy fee for extension of provisional affiliation of courses the Committee enquired about the status of recovery of balance amount of Rs. 4.60 lakh. The Registrar, M.G. University replied that it was informed that whole amount had already been remitted by the colleges. Then the Committee pointed out that Committee needed a detailed statement about it. The Committee directed the University to furnish a detailed statement about the recovery of balance amount within 15 days. The Registrar, M.G. University agreed to do so.

Conclusion/Recommendation

61. The Committee directs the MG University to furnish a detailed statement about the recovery of balance amount of Rs. 4.60 lakh which remains to be collected as fee for the extension of provisional affiliation of courses.

[Audit Paragraph 3.7.1.2 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.1.2 Dilution of contractual terms by MGU and resultant loss

The School of Distance Education was a statutory department⁹ of MGU which offered courses through off-campus centres within and outside the jurisdiction¹⁰ of MGU. There were 72 off-campus centres including seven overseas centres under the School of Distance Education of MGU. As per the terms of agreement (October 2001) MGU had with the respective centres, the centres should remit 50 per cent of the fee collected for each course every year by means of Demand Draft (DD) in favour of the Finance Officer of MGU.

We observed that, MGU, on orders (May 2011) from the Joint Registrar, accepted a cheque for ₹25 lakh in lieu of a DD from M/s. Universal Empire Institute of Technology, Dubai¹¹ (UEIT, Dubai), which was contrary to the

9 Departments mentioned in Chapter 42 of the MG University statutes are known as Statutory Departments

10 Jurisdiction is the geographical area within which the University can operate

11 An off-campus centre of the University

conditions stipulated in the contract entered into between the two parties. Though the cheque was dishonoured (May 2011) by the Bank due to insufficient balance in the account, no action was initiated by MGU to recover its dues.

The VC, MGU stated (December 2016) that, the mark lists/certificates/ Transfer Certificates of the students who studied in UEIT, Dubai would be released only after collecting the requisite fees from the students. We observed that, the MGU, while not proceeding legally against UEIT, Dubai has instead resorted to impose unjustified penalty on students who had already paid the fees to UEIT, Dubai. Further, responsibility needs to be fixed for accepting cheque instead of DD and not taking legal action in time.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

62. While considering the above audit para the Committee enquired about the current status of receipt of course fee from UEIT, Dubai. The Registrar, M.G. University replied that out of 79,580 US Dollars 51,300 US Dollar had been collected from the students and also decided to collect the fees from students when they apply for certificate and then issue certificates. The senior Deputy Accountant General from AG's office intervened and questioned the logic of collecting fees from students instead of from the institution. The Registrar, M.G. University informed that since the institute was closed and there was no other way to recover the dues. Therefore, it was decided to collect fees from students when they apply for course certificate.

63. The Committee opined that it was not the fault of students and asked why the University decided to collect fees from students to make good the loss. The Registrar, M.G. University informed that the off campus centre UEIT Dubai, remitted the fees collected from students for certificate/transfer certificate as cheque but that cheque was dishonoured by the bank due to the insufficient funds in the account. The senior Deputy Accountant General from AG's office informed that as per the terms of agreement, the centres should remit 50 percent of the fee collected for each course every year by means of Demand Draft in favour of the Finance Officer of M.G. University and not through cheque. But M.G. University accepted the cheque on orders from the Joint Registrar.

64. The Committee opined that it was an utter mistake from the side of M.G. University and asked whether any criminal case was filed against that institute for cheque bouncing. The Registrar, M.G. University replied that the matter had been reported to the police for filing FIR and no case was filed against that institute.

65. The Committee asked about the concerned Joint Registrar and the Finance officer of M.G. University and the Registrar, M.G. University informed that they have retired from the service. Then the Principal Secretary, Higher Education Department informed that disciplinary actions could be taken on any retired officer upto 4 years after retirement.

66. Committee pointed out that M.G. University has resorted to impose unjustified penalty on students who had already paid the fees to UEIT, Dubai. Also, it was a grave mistake on the part of University in accepting cheque in contradiction to the terms of agreement wherein the fees should have been remitted by way of Demand Draft in favour of the Finance Officer.

67. Committee was very much aggrieved to note that the students are the one that suffers because of irresponsible deeds of officials and demanded that responsibility should be fixed and strict action should be taken against concerned officials though they may have now retired from service.

Conclusion/Recommendation

68. The Committee points out that MG University had resorted to impose unjustified penalty on students who had already paid the fees to UEIT, Dubai. The Committee expresses strong resentment that the students became the scapegoat because of the irresponsible deeds of the officials. The Committee directs the department that responsibility should be fixed in this regard and strict action should be taken against the officials concerned even though they have retired from service.

[Audit Paragraph 3.7.1.3 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.1.3 UGC/GOK assistance foregone by MGU

Failure to avail Special Jubilee Grant of the UGC

The UGC guidelines provided for release of a Special Jubilee Grant of ₹ 25 lakh, ₹ 50 lakh, ₹ 60 lakh, ₹ 75 lakh and ₹ 100 lakh to Universities which completed 25, 50, 60, 75 and 100 years respectively during the XI plan period (2007-08 to 2011-12), which was further extended upto March 2015. We observed that, the MGU which had completed 25 years of service during 2010 forwarded a proposal to the UGC (September 2015) only after the expiry of the XI Plan. Failure of the MGU to submit the proposal in time resulted in MGU foregoing the eligible Silver Jubilee Grant of ₹25 lakh from the UGC.

The VC, MGU stated (December 2016) that, a special request (September 2015) had been made to the UGC to condone the delay and release the funds. We observed that, since the XI plan period expired in March 2015 and as the UGC Guidelines clearly stipulated that no grants would be given retrospectively, the possibility of the University obtaining the Special Jubilee Grant was remote.

Failure to avail UGC assistance of ₹ 3.09 crore during XIth plan

Based on the proposal of MGU, the UGC allotted an amount of ₹ 8.68 crore under General Development Assistance (GDA) and ₹5.19 crore for Merged Schemes¹² during the XI plan. The time limit for completing the projects under XI plan was up to March 2012, which was further extended by UGC upto March 2015. Each instalment was released on the condition that further assistance would be released on furnishing Utilisation Certificate (UC) for the assistance already received.

We observed that, while in the case of GDA, the MGU utilised ₹6.94 crore against the UGC allotment of ₹8.68 crore, in the case of Merged Schemes, the utilisation was ₹3.83 crore against the UGC allotment of ₹5.19 crore. However, the MGU failed to submit the UCs on time and consequently could not avail UGC assistance of ₹1.73 crore under GDA and ₹1.36 crore under Merged Schemes.

¹² Merged Schemes under UGC assistance include various schemes like Faculty Improvement Programme (FIP) assistance, purchase of books, financial assistance to SC/ST students, various scholarships, travel grant, etc.

The VC, MGU replied (December 2016) that, a special request has been made to the UGC to release this grant condoning the lapse on the part of the MGU. The reply was not tenable as the extended plan period to which the grant pertains had expired in March 2015 and hence the possibility of MGU getting the grant is remote.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

69. The Committee enquired about who is responsible for the delay in availing special Jubilee Grant of Rs. 25 lakh from UGC. The Vice Chancellor, M.G. University replied that Registrar of University has applied for all the Grants, but at that time he failed to apply for the Special Jubilee Grant. He added that now M.G. University has applied for all the grants and was availing maximum grants in Kerala. He continued that because of the efforts taken, M. G. University has obtained the highest grant in the country from different funding agencies and is taking maximum efforts to obtain all grants eligible.

70. The Principal Secretary, Higher Education department added that now M.G. University has applied for many grants and exhibit a good performance. But unfortunately in 2015, the concerned officers were not acted promptly.

71. While considering the subject 'Failure to avail UGC assistance of Rs. 3.09 crore during XI plan' the Committee enquired whether UGC reimbursed that amount. The Registrar, M. G. University replied that University had informed UGC about it in 2019 and reply is awaited.

Conclusion/Recommendation

72. No Comments.

[Audit Paragraph 3.7.1.4 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.1.4 Irregular creation of non-plan posts

The non-plan expenditure (establishment expenditure) of the MGU was met mainly from non-plan grant of GoK, released on monthly basis. Section 23(ix) of Mahatma Gandhi University Act, 1985 empowers the Syndicate to create administrative, ministerial and other necessary posts provided that no post shall be created by the Syndicate without the approval of the Government, if the creation of such post involves expenditure in excess of budgetary provision. Contrary to the stipulation, MGU Syndicate in its meeting (August 2013) created 56 posts under various categories without GoK's approval. As its directions to cancel the irregular posts were not complied with, GoK withheld monthly non-plan assistance of ₹4.99 crore for four months from December 2013 to March 2014, amounting to ₹19.95 crore.

We further observed that, 10 posts of Section Officers were created during the period 2002-03 to 2011-12 resulting in the MGU operating 263 posts of Section Officers against the sanctioned strength of 253.

In the Exit Conference (December 2016), Principal Secretary, Higher Education Department stated that, the MGU was not given assistance of ₹4.99 crore as they failed to adhere to the extant rules and regulations.

Thus, the MGU created the above posts without the approval of GoK by exceeding its authority and put unavoidable burden on the MGU's resources for which responsibility may be fixed by GoK.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

73. While considering the audit para Irregular creation of non-plan posts and to a query of the Committee, the Principal Secretary, Higher Education Department replied that out of created 10 posts of section officers, 6 posts were regularised and ratification orders of the remaining 4 posts of section officers were not obtained. He added that other created posts which did not get Government concurrence had been cancelled. The Committee asked whether the approval from Government was

obtained before or after creating posts. The Principal Secretary, Higher Education Department replied that though at that time posts were created by syndicate autonomously, now no post creation is done without Government concurrence.

74. The Committee commented that if any new posts were created in University without the approval of Government the entire responsibility should be fixed on the concerned officers and the expense incurred which includes salary drawn by thus appointed officers in new posts should be realised from them.

75. The Registrar, Mahatma Gandhi University opined that they had shortage of teachers and they were working with only 120 teachers whereas big universities across the state had got more number of teaching faculties. Then the Pro-Vice Chancellor, Mahatma Gandhi University, added that now they had a shortage of 100 teachers. The Principal Secretary, Higher Education Department also agreed to it and said that in order to improve NAAC score, sufficient number of teachers were essential. The Pro-Vice Chancellor added that now Mahatma Gandhi University have the highest score of NAAC in Kerala.

Conclusion/Recommendation

76. No Comments.

[Audit Paragraph 3.7.2 and 3.7.2.1 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.2 Lapses in incurring expenditure

3.7.2.1 Irregular payment of House Rent Allowance to staff against GoK directives

The GoK had revised scales of pay and allowances of employees and teachers of the State from 1 July 2004. The benefit of this revision was extended to employees of the Universities of the State in June 2006. Employees of Calicut, Kannur and MG Universities which are situated in unclassified places were paid House Rent Allowance (HRA) ranging from ₹250 to ₹1200 (applicable to those employees working in B/C class cities) against the admissible rate of ₹ 150. When this was pointed out in earlier audit, GoK directed (January 2008) the Universities to pay HRA strictly as per Government rules and to recover HRA, if any, paid in excess. While Calicut and Kannur Universities stopped payment of HRA at higher rate, the MGU failed to adhere to the directions of GoK.

Irregular payment of HRA to the employees of three universities during the period March 2006 to March 2010 amounting to ₹2.70 crore including ₹1.45 crore paid in MGU was commented upon in the Report of C&AG for the year ended 31 March 2011. The Public Accounts Committee (PAC) in its 43rd report while concluding that HRA permitted at higher rate was not tenable under any circumstances had recommended (August 2012) to the Higher Education Department that the amount paid in excess towards HRA to the employees of Calicut, Kannur and Mahatma Gandhi Universities should be ratified at the earliest, since the majority of employees who enjoyed the benefit had either retired from service or were deceased.

We observed that, despite recommendations of the PAC to issue ratification orders at the earliest, the Higher Education Department issued orders only in January 2015. In spite of orders from Higher Education Department, the employees of the MGU continued to draw HRA at higher rates until the implementation of the X Pay Commission in February 2016. Thus, the delayed issue of Government Order and further delay on the part of the MGU to adhere to the Government Order resulted in employees of the University obtaining undue benefit of ₹2.20 crore during April 2013 to February 2016.

Recommendation 5: We recommend the MGU to recover the excess HRA paid to its staff.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

77. While considering the audit para Irregular payment of House rent allowance to staff against Government of Kerala directives, the Committee enquired whether this case was ratified or not. Then the Principal Secretary, Higher Education Department informed that though the excess payment of HRA was not recovered from the employees, now the HRA paid to university employees were only at the rates prescribed in the pay revision order. The Registrar, Mahatma Gandhi University added that Employees Association had

filed a case in High Court in this matter in 2013 but it was not finally settled. The Committee enquired whether any stay order on recovery was issued by High Court. The Principal Secretary, Higher Education Department replied that a detailed report regarding the current status of the case including the Stay order will be submitted to the committee.

78. The Committee recommended that if any stay order existed upon the recovery of excess payment of HRA the Mahatma Gandhi University should take proper steps to vacate this stay through university standing counsel.

Conclusion/Recommendation

79. The Committee recommends that if any stay order existed upon the recovery of excess payment of HRA to the employees, the Mahatma Gandhi University should take proper steps to vacate the same through the university standing counsel and report to the Committee the status of recouping excess HRA paid to employees.

[Audit Paragraph 3.7.2.2 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.2.2 Unintended benefits given to teaching staff

While issuing orders for the implementation of UGC Scheme 40 in December¹³ 1999, GoK stipulated that, the examination work be reckoned as part of official duty. GoK also ordered (January 2001) that, in accordance with the recommendations of the UGC scheme, teachers shall value answer scripts of regular students as part of their duty and no separate remuneration shall be paid for the same. However, remuneration could be paid to serving as well as retired teachers in respect of valuation of answer sheets of private candidates. We

¹³ The revision of pay scales, minimum qualification for appointment of teachers of Universities, colleges and other measures for maintenance of standards in higher education

observed that, during 2011-12 to 2014-15¹⁴, percentage of regular students in the MGU ranged from 27.74 per cent in 2011-12 to 43.14 per cent in 2014-15. The MGU failed to segregate answer scripts of 516353 regular candidates during 2011-12 to 2014-15 for which no payment was admissible for valuation, resulting in inadmissible payment of remuneration of ₹13.97 crore to regular teachers for four years from 2011-12 to 2014-15, which calls for fixing of responsibility.

While the VC, MGU stated (December 2016) that, decision has been taken to stop payment of remuneration to teachers for valuation of answer scripts, the Principal Secretary, Higher Education Department stated during the Exit Conference (December 2016) that, the amount paid would be recovered from the fourth instalment of UGC pay revision arrears due to teachers.

Recommendation 6: We recommend the MGU to implement the decision to stop payment of remuneration in respect of valuation of answer scripts of regular students and ensure recovery of over payment.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

80. While considering the above audit para, the Registrar, Mahatma Gandhi University informed that the details about the refunded amount from the teachers were sent to Directorate of Collegiate Education. He also added that the excess paid amount could not be collected from the teachers due to the stay obtained from the court.

81. The Committee enquired that if any recovery action was taken against it. Then the witness the Registrar, Mahatma Gandhi University replied that an amount of ₹ 9,16,605 was refunded by seven colleges and the remaining colleges should repay the amount after vacating the stay.

82. To a query of the Committee the Registrar, Mahatma Gandhi University replied that an amount of ₹ 3.27 crore had been recovered from teachers. The Committee queried that in the audit report the AG pointed out that

¹⁴ 2015-16 not furnished
348/2022.

the inadmissible payment of remuneration was ₹ 13.97 crore but according to Registrar, it was only ₹ 3.27 crore and asked about its huge difference. The witness, Registrar, Mahatma Gandhi University replied that the Committee formed by the syndicate of university reported only an amount of ₹ 3.27 crore. And he also supplemented that the amount become ₹ 13.97 crore when the total number of teachers in both aided & unaided were counted. He also added that only 65 colleges (aided and government sector) are under Mahatma Gandhi University, but the number of self-financing colleges under Mahatma Gandhi University are above 300. Perhaps for the calculation the C&AG may have counted the number of teachers under self financing colleges too.

83. The witness Principal Secretary, Higher Education Department agreed to submit the number of aided and Government Colleges under Mahatma Gandhi University and the details about the recovery from teachers. The Committee accepted it.

Conclusion/Recommendation

84. No Comments.

[Audit Paragraph 3.7.2.3 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.2.3 Promotion against the abolished posts

While accepting the Report of the Pay Revision Commission, GoK ordered (February 2011) abolition of posts of Pool Officer, Section Officer (FC&D) Higher Grade, Section Officer (FC&D), Conductor Higher Grade and Assistant Librarian Grade I (non-UGC) of the MGU with effect from 26th February 2011. It was also specified in the order that, only those existing incumbents holding the posts then could continue to hold the posts after implementation of pay revision order. However, it was observed that, even though the existing incumbents had retired, 29 promotions (Appendix 3.1) were made subsequently in violation of the order which were invalid. This resulted in excess payment of ₹13.36 lakh upto March 2016 which calls for fixing of responsibility against approving authority for granting unwarranted promotions.

The VC, MGU stated (December 2016) that, the promotions were made against these posts on the basis of interim Court orders and Syndicate decision. The reply of the VC was factually incorrect as the Court orders referred to by the VC actually relates to the Kerala University and was not applicable to MGU.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

85. While considering this audit para, the Registrar, Mahatma Gandhi University informed that in compliance with Government decision Mahatma Gandhi University sent this matters to the Governor for the amendment of statutes in conformity with the staff pattern. The Committee enquired why promotions were made in abolished posts and then the Pro-Vice Chancellor of Mahatma Gandhi University replied that promotions were given to these posts on the basis of interim court orders. Then the Additional Secretary, Higher Education Department informed that for the amendment of statute more clarifications were needed so later the file should be sent to Governor.

86. The Principal Secretary, Higher Education Department added that such type of promotions should be avoided on the basis of Pay Revision Commission. She added that promotions were made against these posts so no action had been taken against this. In order to avoid such type of errors in future, the process amending the statute is in progress.

87. To a query of the Committee, the Principal Secretary, Higher Education Department replied that it is the University that should initiate steps for amendment of statute.

88. The Committee expressed its strong displeasure over the inordinate delay of more than 11 years in issuing the statute amendment based on Pay Revision order.

89. The Committee also opined that it was not a good practice to give promotions in abolished posts. The Committee directed the department to complete the statutes amendment as soon as possible.

Conclusion/Recommendation

90. The Committee points out that, promotion made against the abolished post was an inappropriate action on the part of the MGU. The Committee directs the Higher Education Department to complete the process of amending MG University statutes as early as possible, in order to avoid such erroneous actions in future.

[Audit Paragraph 3.7.3 and 3.7.3.1 contained in the report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.3 Non-compliance to UGC/Career Advancement Scheme norms for appointment and promotion

3.7.3.1 Irregular Promotion to the post of Director, Physical Education

The UGC issued (2010) regulations on minimum qualification for appointment of teachers and other academic staff in universities/colleges which required that the post of Director, School of Physical Education shall be filled through direct recruitment. Accordingly, MGU issued orders in September 2011 for the implementation of the regulation in MGU as recommended by the Academic Council. MGU also issued notification for recruitment of Director stipulating qualifications as per UGC norms and prepared Ranked List for the selection. Consequent to a stay in respect of the above notification obtained by an Assistant Director¹⁵, Physical Education of the MGU (January 2013) from the High Court of Kerala, MGU appointed the Assistant Director as Director, School of Physical Education with effect from 6 December 2014.

We observed that, while appointing the incumbent as Director, drawing remuneration in the pay scale notified by UGC, the MGU had diluted the minimum qualifications stipulated by the UGC for the post of Director of Physical Education and Sports. It was noticed that, the incumbent was appointed as Director, even though he did not possess minimum 10 years experience as Deputy Director of Physical Education or 15 years experience as Assistant Director of Physical Education which were stipulated as necessary qualifications for appointment by UGC. The appointment of the official as Director and payment of salary and allowances based on UGC scales was irregular.

15 Shri Binu George Varghese.

The VC, MGU replied (December 2016) that on the basis of audit observation, the matter was re-examined by the Syndicate and enquiry commission was constituted. Based on the enquiry report it was decided to issue show cause notice to the incumbent Director.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

91. While considering the audit paras 3.7.3.1 the Committee enquired whether any stay orders of court existed and then the Registrar Mahatma Gandhi University replied that a stay order was present. The Senior Deputy Accountant General, Accountant General's office opined that problems as pointed out will occur if proper procedure is not followed on regulations issued by Kerala Government or UGC.

92. The Principal Secretary, Higher Education Department agreed with Senior Deputy AG and added that the Universities and Government obeyed all the regulations issued by UGC but it takes almost two years for amendment. She also added that there was no time limit for the amendment of statutes. She also suggested that after issuing Government Order the amendment of Statutes must be done within 6 months.

93. The Committee enquired about the role of Government in the case of amendment of Statutes. Then the Principal Secretary, Higher Education Department replied that the Government examined the proposal of University and after vetting, it is sent to Governor. Now it had no time limit.

94. The Committee opined that since there was a lack of correct updation of Statutes, the teachers were able to easily obtain stay from court and directed the University to take speedy actions for the amendment of regulations of UGC. The Committee also recommended that the Universities should follow unified system till the amendment of Statutes.

Conclusion/Recommendation

95. The Committee opines that the inordinate delay in amending the statutes adversely affects the administrative functions of the Universities. Therefore, the Committee recommends that a unified administrative mechanism should be put into place until the process of amending the statutes concludes in Universities.

[Audit Paragraph 3.7.3.2 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.3.2 Allowing promotion by counting inadmissible previous service

The UGC Regulation, 2010 stipulated that, previous regular service, whether national or international, as Assistant Professor, Associate Professor or Professor or equivalent in a University, College, National Laboratories or other scientific/professional organisations such as the CSIR, ICAR, DRDO, UGC, ICSSR, ICHR, ICMR, DBT, etc., should be counted for promotion under Career Advancement Scheme (CAS). A scrutiny of service records of teaching staff, given in Table 3.3, revealed that, promotions were given by counting inadmissible previous private service in four cases in violation of CAS.

Table 3.3: List of officials who were given CAS promotion in violation of UGC norms

| Name of the teacher | Stage to which promotion was given | Period and nature of ineligible service | Excess payment made up to March 2016 |
|---|---|--|---|
| 1 | 2 | 3 | 4 |
| Dr. G. Anilkumar, Assistant Professor, School of Chemical Science | Associate Professor | Eight years 10 months of Post Doctoral Fellow in private firms | ₹ 12.34 lakh + DA |
| Dr. Harikumar Nair, Assistant Professor, School of Bio- Science | Assistant Professor Stage II | Contract service in School of Bio Science for a period of two years and six months | ₹ 1.06 lakh + DA |

| 1 | 2 | 3 | 4 |
|---|-------------------------------|--|---------------|
| Smt. Rincymol Mathew, Assistant Professor, School of Behavioral Science | Associate Professor | 12 years three months at School of Medical Education, Kottayam. | Pay not fixed |
| Dr. S. Antony Assistant Professor, School of Pure and Applied Physics | Assistant Professor Stage III | Two years seven months at Sherubtse College, Kanglung, Bhutan (Contract), Nine months at Lourdes Matha College of Science and Technology, Thiruvananthapuram, One year 11 months at PSG College of Technology, Coimbatore. | Pay not fixed |

(Source: Details collected from promotion files of respective individuals)

The irregular promotions made by MGU resulted in excess payment of basic pay of at least ₹ 13.40 lakh in two cases while in the other two instances, the revised pay was yet to be fixed.

The VC, MGU replied (December 2016) that, in respect of Dr. G. Anil Kumar, as per clause 10 (g) of UGC Regulation, 2010, no distinction should be made with reference to the nature of the management of the institution where previous service rendered (private/local body/ Government) was considered for counting past service.

The reply was not tenable as the said clause is applicable only to the regular prior service and since clarified by GoK (May 2016) that prior service rendered in unaided/self financing colleges cannot be reckoned as Qualifying Service for placement under CAS.

We were also informed that, while clarification has been sought for from the UGC on the grant of promotion to Dr. Harikumaran Nair, in the case of Smt. Rincymol Mathew, no fixation of pay/hike in pay has been effected till date. Regarding Dr. S Antony, it was informed that, the issuance of order for promotion to the post of Reader has been kept in abeyance.

[Note received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.**1. Dr. G. Anil Kumar, Associate Professor, School of Chemical Sciences**

96. While Considering the case, the Registrar, Mahatma Gandhi University informed that the services of Dr. G. Anil Kumar under private firms had not been considered for his promotion to the post of Associate Professor. The Registrar pointed out that Professor had published more than 15 publications in the University. The Principal Secretary, Higher Education Department supplemented that as per clause 10 of UGC Regulation no distinction should be made with reference to the nature of management of the institution where previous service was rendered (Private/ Local Body/Government) for counting past services. She added that in some occasions more research experiences had been obtained by Sri. Anil Kumar from private institutions. Then the Pro-Vice chancellor, Mahatma Gandhi University informed that the bio-data of Sri. Anil Kumar is quite impressive and he had conducted Post Doctoral researches in Germany and America and on the basis of this he had been given CAS promotion.

97. The Principal Secretary, Higher Education Department informed that the State Government show reluctance to consider post doctoral fellowship for Service. She added that though a student does maximum research during the time of post doctoral fellowship period, State Government does not reckon that period for service. But now Finance Department has agreed to add post doctoral fellowship for service period without retrospective effect. Then the Registrar Mahatma Gandhi University pointed out that according to the Statute of University, the prior service rendered in unaided/self financing colleges had been reckoned as qualifying service in UGC regulations. The Principal Secretary requested to drop this objection on the basis of this.

98. The Committee agreed to drop this objection in the light of the above explanation and recommend that the department should take immediate action to rectify the Government Order in the case of CAS in consultation with Finance Department.

2. Dr. Harikumaran Nair Assistant Professor, School of Biosciences

99. While considering the case of Dr. Harikumaran Nair, the Committee enquired that how the promotion was given by counting the contract period. Then the Registrar, MG University informed that, as per UGC Regulations 2010 Clause 10 Adhoc or temporary service of more than one year duration should be counted for promotion. Then the Senior Deputy Accountant General, Accountant General's Office intervened and asked whether the contract service belonged to adhoc or temporary service and the department should give clarification for this matter.

100. Then the Principal Secretary, Higher Education Department replied that according to UGC if the selection of the faculty member is done properly by selection committee by following the norms then that service could be reckoned. But courts hold the view that if the regulation provides for it, their service will be reckoned with. The Principal Secretary also agreed to it. She also told the Committee that in this case the appointment was done with the approval of the then selection committee and his service was calculated with the UGC norms. But the Government did not issue any order with respect to it, so a rectification is needed.

101. The Committee recommends that in order to count the temporary service of Dr. Harikumaran Nair, Assistant Professor, School of Bioscience a rectification was needed from the Government.

3. Smt. Rincymol Mathew, Assistant Professor, School of Behavioral Sciences.

4. Dr. Antony S, Assistant Professor, School of Pure and Applied Sciences.

102. On going through the above cases, the Committee opined that the confusions occurred due to the contradictory norms of Higher Education Department and University Statute. The Vice Chancellor, MG University pointed out that Smt. Rincymol Mathew received an order from High Court of Kerala which directed the University to pass orders counting her past service in accordance with the UGC regulations without delay.

103. Committee pointed out that the court had ordered to count their past service as per UGC regulations not in accordance with Government. So the Government should follow the Court Orders.

Conclusion/Recommendation

104. The Committee opines that the Finance Department has agreed to count post doctoral fellowship as Service period without retrospective effect for promotion under CAS. Therefore, the MG University should reckon the prior service of teaching staff rendered in Unaided/Self Financing Colleges as qualifying services for Career Advancement Scheme (CAS). The Committee recommends that the Higher Education Department should take immediate action to rectify the discrepancies in the Government order on CAS in consultation with Finance Department.

[Audit Paragraph 3.7.3.3 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.3.3 Irregular grant of advance increment

Dr. Sibi Zacharias was a faculty in School of Management and Business Studies (SMBS) which functions under AICTE regulations and his promotions were to be regulated under AICTE Regulations. Dr. Sibi Zacharias was appointed as Lecturer in SMBS with effect from 5 August 2008. Considering his past service in St. Berchmans College, he was promoted as Lecturer Senior Scale with effect from 11 July 2003 and Lecturer Selection Grade with effect from 11 July 2008. Under CAS, he was promoted as Associate Professor with effect from 11 July 2011 in the pay band ₹37400-67000 with Academic Grade Pay (AGP) of ₹9000. He was granted three compounded advance increments for acquiring PhD while in service i.e. on 29 November 2011 in the scale of ₹37400-67000. AICTE issued a clarification in January 2016 according to which three non-compounded increments for those who acquired PhD degree shall be granted only in Pay Band-3 (₹ 15600-39100) and no advance increment could be allowed in Pay Band-4 (₹ 37400-67000). We noticed that, GoK had also issued orders (May 2016) to recover the irregular payments made on this account. The irregular grant of advance increments resulted in excess payment of ₹2.32 lakh + DA which was yet to be recovered from him.

The VC, MGU stated (December 2016) that, the matter would be placed before the Syndicate for a decision.

Reply was not tenable as the MGU has to revise the pay and recover the excess payment made to Dr. Sibi Zacharias. GoK may ensure refixation of pay and recovery of excess payment.

Recommendation 7: MGU must ensure that UGC rules/regulations regarding promotion/grant of additional increment are strictly adhered to.

[Notes received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

105. The Committee enquired about the irregular payment of advance increment to Dr.Sibi Zacharia, Associate Professor of School of Management and Business Studies (SMBS). The Registrar, MG University replied that the main problem was that the lecturer's appointment was based on UGC regulations but the courses requires AICTE recognition. He added that advance increment was given to him in accordance with UGC's regulations.

106. To a query of the Committee, the Registrar, MG University replied that the regulations of AICTE is effective only at the Universities in which all appointments are done only on the basis of AICTE regulation. The Principal Secretary, Higher Education Department added that for the courses like MBA and MCA the regulation of UGC and AICTE should be needed and it caused some confusions. She also supplemented that University can only follow UGC regulation and there is no uniformity in the case of regulation of AICTE and UGC.

107. The Committee opined that the problems arised due to the contradictions in UGC norms and Government decisions and for uniformity, the department should approve the UGC norms.

108. The Committee directed that the Government should formulate a suitable solution so that in future there occurs no clash between UGC norms/AICTE regulation and Government decision on service matters of University faculties.

Conclusion/Recommendation

109. The Committee observes that many problems burgeoned into the forefront due to the contradictory provisions in the UGC norms when compared to the AICTE regulations. The Committee directs that Government should formulate an effective mechanism in order to sort out dissensions in UGC norms, AICTE regulations and Government decisions on service matters of University faculties.

[Audit Paragraph 3.7.3.4 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.3.4 Provisional advances pending adjustment

GoK ordered (July 2000) that failure to adjust temporary advances within time would entail recovery in lump sum along with penal interest at current bank rates. GoK, subsequently prescribed (October 2011) a period of three months for presentation of final bills and the penal interest was fixed at 18 per cent per annum on the unutilised portion of advance. We noticed that, 414 numbers of provisional advances amounting to ₹6.10 crore given by MGU to staff of various Departments during April 2001 to March 2016 were yet to be adjusted (October 2016).

We observed that, consequent to the failure of the Finance wing to ensure prompt settlement, the possibility of the temporary advances being partially utilised/non-utilised and consequent retention of funds outside the University accounts cannot be ruled out.

The VC, MGU replied (December 2016) that, the Deputy Registrars have been authorised to issue notices to employees who have not regularised the provisional advances within the prescribed time limit, failing which their salary would be withheld.

Recommendation 8: The outstanding advances should be recovered/adjusted and Finance Officer, MGU must ensure action as per relevant rules against officials who do not settle the advances availed.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

110. While considering the audit para on provisional advances pending adjustment, the Registrar, MG University informed that proper action were taken on the basis of the syndicate meeting held on 17-9-2020 and agreed to provide a report of the current status of it within 15 days. The Committee accepted the reply and directed to submit the report.

Conclusion/Recommendation

111. The Committee directs the department to submit a report about the current status of recovery of the provisional advances pending adjustment.

[Audit Paragraph 3.7.3.5 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.3.5 Improper contract management

Article 51 of the Kerala Financial Code (KFC) Vol. I requires that, contracts for the supply of stores or execution of work should be made only after inviting and receiving tenders from all who wish to tender. The terms of the contract should also be definite and there should be no room for ambiguity or misconstruction of any of its provisions. Terms of contract once entered into should not be materially varied without the previous consent of Government or the authority competent to enter into the contract.

The MGU invited (July 2008) quotations for printing and supplying customised text books for Bachelor of Computer Applications (BCA) and Master of Computer Applications (MCA). A contract was entered into (August 2008) between the Registrar of MGU and M/s. Vikas Publishing House Private Ltd. (printer) for printing and supplying customised text books for BCA and MCA, which was valid for three years from the date of first print order with provision to extend the validity based on mutual consent. The contract provided for the printer to print and deliver books at the following rates.

Table 3.4: Rates for printing and delivery of books

| Print Run | Rate per page |
|------------------|----------------------|
| 500 | 39 paise/page |
| 1000 | 34 paise/page |
| 1500 | 33 paise/page |

(Source: Agreement between MGU and M/s. Vikas Publishing House Pvt. Ltd.)

The contract also stipulated that, in case the print run exceeded 1500 copies, there would be a marginal decrease in the quoted price.

We noticed that, MGU, after initially awarding the work to the printer in 2008, continued (2016) to award fresh printing jobs to the same printer without resorting to fresh tenders as required in KFC. It was seen that, a renewed agreement with the printer (August 2011) stipulated printing charges of 37 paise, 31 paise and 30 paise for 500 pages, 1000 pages and 1500 pages respectively. On the expiry of the period of the agreement, the firm demanded an enhancement of rates by 10 paise per page. The Syndicate of MGU accepted the revised rates demanded by the printer and executed a fresh agreement (April 2015) and paid enhanced rate as shown in Table 3.5.

Table 3.5: Amount paid in excess due to revision of rates

| Minimum Print Copies | Original Rate | Revised Rate | Amount as per original rate (in ₹) | Amount paid as per revised rate (in ₹) | Excess amount paid (in ₹) |
|-----------------------------|----------------------|---------------------|---|---|----------------------------------|
| 500 | 37 paise per page | 47 paise per page | 27,13,728 | 34,47,168 | 7,33,440 |
| 1500 | 30 paise per page | 40 paise per page | 47,44,080 | 63,25,440 | 15,81,360 |
| TOTAL | | | | 97,72,608 | 23,14,800 |

(Source: Payment invoices of MGU)

We observed that, the MGU, instead of resorting to open tender and seeking competitive rates, acceded to the demand of the printer for enhancement of cost which had resulted in excess payment of ₹ 23.15 lakh.

Thus, the MGU's action to increase the rates without calling for fresh tender was irregular, which calls for fixing of responsibility.

The VC, MGU stated (December 2016) that, the agreement for printing was renewed without fresh tender due to the urgency of printing new study materials. The reply was not acceptable as MGU was aware of the period of agreement and should have invited fresh tenders before the period of earlier agreement expired.

[Note received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

112. The Committee enquired whether any action had been taken against the officers responsible for the payment of ₹ 23.15 lakh to a private printer. Then the Registrar, MG University replied that such type of decision was taken by Syndicate due to urgency and the Principal Secretary also agreed to it. The Registrar also added that they had to face a lot of technical difficulties on purchase. He added that the syndicate resolved to ensure that such instances shall not be repeated in future.

113. The Committee commented that the reply furnished by the MG University with respect to the above audit para was without reasoning. Then the Committee pointed out that syndicate was not the competent authority to do that and also that an excess payment had occurred. If the reply with an explanation of urgency was given, the Committee would have got a clear picture about it.

114. The Committee recommended that when a clash occur between existing store purchase manual and other purchase systems then the University should frame a standard operating procedure for such instances.

115. The Committee opined that committee could not drop this audit objection with this reply.

Conclusion/Recommendation

116. The Committee recommends that the University should frame a standard operating procedure for entering into contract either supply contract for stores or execution contract for works instead of adopting the existing purchase systems for the effective and transparent contract management in future.

[Audit Paragraph 3.7.3.6 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.3.6 Extra expenditure due to printing of bar coded answer books

In order to avoid false numbering in the valuation where answer scripts are evaluated, the MGU introduced bar coded answer books from the academic year 2009-10. However, false numbering system was re-introduced in Choice Based Credit and Semester System (CBCSS) UG examinations with effect from October/November 2015 due to problems relating to scanning of bar code, transmission of marks from the centralised valuation camps, network connectivity, difficulty in retrieval of answer books, threat to the secrecy of bar code due to the availability of mobile application to read bar code, etc.

As MGU had withdrawn the bar coded answer books, we noticed that, these answer books which were already printed were being used as ordinary answer books with manual false numbering being done, except in the case of supplementary examination of UG students admitted prior to 2013. However, even after finding the futility of bar coded system and switching over to the manual false numbering system, orders were again placed (December 2015 and July 2016) for printing 40 lakh bar coded answer books at the rate of ₹5.35 per book. We observed that, the action of MGU to print bar coded answer books which were not required, resulted in avoidable excess expenditure of ₹55 lakh, which calls for fixing of responsibility.

The VC, MGU stated (December 2016) that, M/s. Kerala Books and Publishing Society, a GOK enterprise erroneously printed decoded value in the four lakh number of answer books supplied against supply order dated

16th December 2015 and it was to utilise this quantity, that urgent decision was taken for reintroducing manual false numbering. The reply was not tenable as decision to reintroduce false numbering was taken in October 2015 for speedy declaration of results.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

117. While considering the audit para 3.7.3.6, the Registrar, MG University informed that they used the whole lot of answer books for examination purposes and it did not result in an extra expenditure to University. He added that due to some technical problems, University again followed false numbering system. The Principal Secretary, Higher Education Department also agreed to it and added that manual false numbering could be tampered with internally and otherwise. So bar coding of answer scripts should be done. She also suggested that the MG University should follow the bar coded answer scripts instead of false numbering of answer books and the Registrar agreed to do it.

118. To a query of the Committee, the Registrar, MG University replied that due to some technical issues in scanning of bar coded papers, manual false numbering method was reintroduced and that bar coded papers had been utilised.

119. The Committee opined that the MG University had used all the printed bar coded papers and they wanted to go ahead with bar coded answer sheets with respect to the suggestions of Government for shifting to the bar coded method. The Committee also suggested that MG University should follow bar coded answer books for their examination.

120. The Committee accepted the Government reply.

Conclusion/Recommendation

121. No Comments.

[Audit Paragraph 3.7.4 and 3.7.4.1 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.4 Functioning of Self Financing Institutions

3.7.4.1 Failure to comply with statutory provisions on time and resultant extra expenditure

The Syndicate of the MGU, accepting (October 2011) the recommendations of an Expert Committee resolved to enroll all eligible employees of Self Financing Institutions (SFI) to Employees Provident Fund (EPF) Scheme with effect from 1 January 2012. However, consequent to the directions of the Assistant Provident Fund Commissioner, EPF that the employees were to be enrolled under the Scheme from the date of entry in service, the Syndicate resolved (21 July 2012) to admit eligible employees of four¹⁶ SFIs to the EPF from the date of entry in service. However, the Regional Provident Fund Commissioner (February 2013) directed MGU to remit arrears of both employer and employee contribution from the date of joining of each employee. Accordingly, arrears amounting to ₹ 4.35 crore (₹ 2.15 crore as Employers contribution and ₹ 2.20 crore as Employees contribution) payable in respect of the employees of SFIs from the date of inception was paid to EPF during the period April 2013 to October 2013.

We observed that, as per paragraph 32 of the EPF Scheme, no deduction can be made from any wages other than that which was paid in respect of the period or part of the period in respect of which the contribution was payable. As such, MGU cannot recover the arrear amount paid by it in respect of the employee share.

The failure of the MGU to enrol the employees under EPF from the date of their entry into service, forced MGU to pay the employee share also, resulting in an avoidable expenditure of ₹ 2.20 crore. Besides, MGU was also liable to pay interest and damages demanded by the EPF under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 amounting to ₹ 3.78 crore.

The VC, MGU while concurring with the audit observations, stated (December 2016) that, the employees contribution was to be recovered from the existing employees of the institutions. The reply was not acceptable as MGU has

16 School of Medical Education, Kottayam, University College of Engineering, Thodupuzha, School of Technology and Applied Science, Kottayam and School of Pedagogical Science, Kottayam

not recovered the amount from its employees even after a lapse of three years. Further, MGU needs to fix responsibility for the failure to enrol the employees to EPF Scheme on time.

[Note received from the Government on the above audit paragraph is included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

122. To a query of the Committee the Registrar, M.G. University replied that the University filed an appeal before the EPF Appellate Tribunal for waiving the damages and the case is still pending.

123. The Committee opined that it was essential to fix responsibility for such cases. The Registrar, M.G. University replied that this case started when self financing institution like School of Medical Education came under M.G. University. To a query of the Committee, the Principal Secretary, Higher Education department informed that in 2016 School of Medical Education was shifted from M.G. University to a separate society. Now it is only a Government controlled self financing institution and no aid is obtained from Government. She added that the new society compelled the faculty to sign on a new contract, but the teachers demanded for their old salary as in the UGC Scale and they approached the Honorable Supreme Court, and its interim Verdict was either the society or the M. G. University should give the salary to teachers.

124. The Committee opined that the teachers of School of Medical Education joined it knowing that it is a part of M. G. University. They were appointed by M.G. University and are eligible for UGC Scale. So teachers are not responsible if the institution has in between changed and was certified as a society. The Committee expressed its displeasure and commented that it was not a right way to withhold the benefits of such teachers. Then the Registrar, M. G. University informed that they are waiting for the verdict of EPF Appellate Tribunal.

Conclusion/Recommendation

125. No Comments.

[Audit Paragraph 3.7.4.2 and 3.8 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

3.7.4.2 Deficiencies in the internal control mechanism

Internal control provides reasonable assurance to the Management about compliance of applicable rules and regulations. It was noticed that, the internal control in MGU was inadequate in view of the following:

- There was no internal audit wing in MGU.
- Demand Collection Balance statements were not being prepared and recovery of dues not watched effectively.
- There was no cross checking of claims relating to the payment of remuneration for valuation of answer scripts with reference to the data available in the examination wing.
- MGU had not maintained any Asset Register. Physical verification of assets has not been conducted during the period of review.
- MGU had no independent Manual of Office Procedure and was adopting Secretariat Office Manual which was not suitable in a University set up.

The VC, MGU while accepting the audit observations stated (December 2016) that, necessary action would be taken to strengthen the internal control mechanism.

3.8 Conclusion

The performance of the MGU, academically and financially, was far from satisfactory. MGU offered courses which were not recognised by the UGC. It offered MBA courses through its off-campus centres which were not recognised by the AICTE. However, the degree certificates offered by MGU were similar to those awarded to students who were pursuing regular, full time MBA courses approved by the AICTE. A five year Integrated Double Degree BA (Criminology)-LLB (Honours) course offered by MGU was neither recognised by the UGC nor complied with the norms laid down by the BCI. The career of 970 students who had enrolled for the course is at risk since the BCI has made it clear that they would not be eligible to enrol as Advocates and practice Law as a profession.

The directions of the UGC to frame uniform syllabus to ensure seamless mobility of students across the higher educational institutions in the country and abroad is yet to be complied with by MGU. There was delay in publishing of results of the UG/PG courses offered by MGU. Results of revaluation of answer books were released very late and in some instances, after the completion of the next examination, thus causing hardship to the students.

We noticed that, 197 of the 314 Research Guides appointed by MGU were ineligible to hold the post.

Instances of MGU failing to tap potential revenue streams and incurring irregular expenditure were seen. MGU had to forego UGC/GOK assistance due to its failure to comply with stipulated guidelines. The staff of MGU continues to be paid HRA at ineligible higher rates despite directives from GOK to the contrary. Excess payment on this account was ₹ 2.20 crore during 2011-12 to 2015-16. Even though examination work was part of official duty, the teachers were irregularly paid remuneration of ₹ 13.97 crore during 2011-12 to 2014-15. Failure of MGU to enrol employees into EPF Scheme from the date of entry into service resulted in avoidable expenditure of ₹ 2.20 crore and potential liability of ₹3.78 crore towards interest and damages.

Irregular promotions, grant of advance increments, defective contract management, avoidable expenditure, etc., were noticed. Besides, irregularities were noticed in the functioning of SFIs leading to loss to MGU.

Major decisions were taken by the VC without holding consultations with the Academic Council. This resulted in the MGU taking wrong decisions in various instances, which could have been avoided, had the Statutory Bodies like the Academic Council and CDC been truly functional. The CDC, tasked with the responsibility to review the implementation of various programmes and activities, met only once during 2011-12 to 2015-16. These statutory bodies were thus rendered defunct.

There was no internal audit wing in the MGU which resulted in lack of internal control mechanism.

[Note received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

126. On going through the audit para the Finance Officer, M. G. University informed that an internal Audit section was formed in M. G. University and strict direction had been given to the sections concerned to prepare annual DCB Statements without fail. He added that for Asset Register, M. G. University tried to prepare software and it is in final stage. He also added that suggestions have been given to Legislation sections for preparing draft for University Office Manual.

127. The Committee accepted the replies furnished by the department.

Conclusion/Recommendation

128. No Comments.

[Audit Paragraph 5.3 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

5.3 Fraudulent drawal of remuneration for valuation

Violation of prescribed procedure by the Finance Officer, Mahatma Gandhi University in payment of remuneration to examiners for valuation of answer scripts led to a fraudulent drawal of ₹11.26 lakh.

Examiners of the Mahatma Gandhi University (MGU) were paid remuneration for valuation of answer scripts done by them. As per MGU Circular (July 2013), the Camp Officers of valuation camps had to submit claims of examiners along with their State Bank of Travancore (SBT) account numbers for effecting direct payment of remuneration to the examiners.

We observed from the scrutiny of records that, the Camp Officer of School of Technology and Applied Science (STAS), Pathanamthitta, requested (October 2015) the Finance Officer of the MGU to issue him a cheque for payment of remuneration to the examiners, on the plea that most of the examiners did not have bank accounts with the SBT. The Finance Officer agreed (October 2015) to the request of the Camp Officer and issued cheque for ₹ 22.17 lakh in favour of the Camp Officer for further disbursement to the examiners.

After disbursement, the Camp Officer submitted Contingent bills claiming that 1,54,323 answer scripts were examined at the camp and a payment of ₹22.17 lakh was made to the examiners.

As a result of cross check of the claim contained in the Contingent bills with the stock/bundle register⁵⁷ maintained at the camp, we observed that only 1,01,974 answer scripts and not 1,54,323 answer scripts were evaluated at the camp.

We observed that the Camp Officer had inflated the number of answer scripts by 52,349 numbers in the Contingent bills submitted by him and made an additional claim of ₹11.26 lakh which was not disbursed to the examiners.

Consequent to our audit finding (June 2016), the MGU placed the Camp Officer and a Section Officer [currently Assistant Registrar (Exams)] under suspension (July 2016) who were responsible for submission and passing of the claim respectively. The Vice Chancellor, MGU stated (December 2016) that in addition to the Departmental inquiry being conducted by MGU, the matter had been reported to the State Vigilance and Anti-Corruption Bureau which had registered a case in this regard.

We, however, observed that no action had been initiated against the Finance Officer, who was primarily responsible for violating the orders of the MGU, by agreeing to the request of the Camp Officer for payment through cheque, which enabled the Camp Officer to defraud ₹11.26 lakh.

[Note received from the Government on the above audit paragraphs are included as Appendix III]

Excerpts from the discussion of Committee with officials concerned.

129. Regarding the audit para 'Fraudulent drawal of remuneration for valuation' the Registrar, M.G. University informed that this case was handed over to Vigilance and then Assistant Registrar approached the court and on the basis of the verdict all the payments were granted to him.

⁵⁷ Bundle register is a register containing number of answer scripts in each answer book bundle with question paper code

130. The Senior Deputy Accountant General inquired the clarification from the officials for the matter how the payment was made without the sanction of Finance Officer. Then the Registrar, M.G. University replied that all the cheques were not signed by the Finance Officer and also the Deputy/Assistant Registrar had the right to sign the cheques.

131. To a query of the Committee the Registrar, M.G. University replied that the camp officer requested the Finance Officer of the M.G. University to issue him a cheque for payment of remuneration to the examiners on the plea that most of the examiners did not have bank accounts with the SBT.

132. The Committee opined that on the basis of records from Accountant General the issued cheque of ₹ 22.17 lakh was countersigned by the Finance Officer. Then the Registrar, M.G. University replied that the enquiry commission found out that the Finance Officer did not sign on it. The Committee opined that if the Finance Officer had not signed on it then it became a forged cheque and a case must be filed and the Committee demanded to the University to give correct information about it.

133. The Registrar, M.G. University agreed to submit the details about the matter within 15 days before the Committee.

Conclusion/Recommendation

134. The Committee directs the department to submit a report containing all the steps taken by the University in the case of fraudulent drawal of remuneration for valuation of answer scripts.

[Audit Paragraph 5.5 contained in the Report of the Comptroller and Auditor General of India (General and Social Sector) for the year ended 31st March 2016]

5.5 Unfruitful expenditure on a recording theatre

A recording theatre constructed and fully equipped at a cost of ₹ 1.48 crore remained idle since August 2011 due to failure of Government of Kerala to engage technical and administrative staff.

The Government of Kerala (GOK), as a part of revamping of music colleges of Kerala, accorded Administrative Sanction (March 2009) for setting up of a recording theatre in Sri Swathi Thirunal College of Music, Thiruvananthapuram (SSTMC) under the Directorate of Collegiate Education, at a cost of Rupees one crore which was revised to ₹1.31 crore (August 2009). It was envisaged that students of performing arts could learn the techniques of eminent artists and record the programmes for their future reference. The work was executed through the Public Works Department (PWD) and was completed (August 2011) at a total cost of ₹ 1.48 crore.

We observed that though the recording theatre was fully equipped with video-audio recording facilities and editing machines, the theatre could not be put to use due to failure from the part of the Higher Education Department to engage skilled personnel like sound engineer, engineering assistant and cameraman besides office and administrative staff. We also noticed that even though the theatre work was completed in August 2011, proposal for manpower was submitted to GOK by the Principal, SSTMC only after a lapse of more than one year (December 2012). Though the Principal, SSTMC reminded (January 2015 and January 2016) the GOK to provide manpower, the GOK was yet to respond (January 2017). In the meantime, the warranty period of one year of the electronic equipment had expired and the Principal, SSTMC reported (January 2016) to the Director, Collegiate Education that the costly electronic equipment was getting damaged in the absence of trained personnel to operate it.

Thus, the failure of GOK to engage technical and administrative personnel led to the recording studio costing ₹1.48 crore remaining idle for a period of four years besides denial of facility to the students of the college. SSTMC also incurred an expenditure of ₹1.64 lakh on the non-functional studio towards minimum fixed electricity charges payable to the Kerala State Electricity Board during the period May 2015 to June 2016.

While accepting audit observation, GOK stated (September 2016) that the proposal to create posts to manage the equipment was under its consideration.

[Note received from the Government on the above audit paragraphs are included as Appendix II]

Excerpts from the discussion of Committee with officials concerned.

135. On going through the audit para Unfruitful expenditure on a recording theater the Principal Secretary, Higher Education department informed the Committee that the Recording Theater is now fully functional.

136. The Committee accepted the reply furnished by the Government.

Conclusion/Recommendation

137. No Comments.

Thiruvananthapuram,
16th March, 2022.

SUNNY JOSEPH,
Chairman,
Committee on Public Accounts.

APPENDIX I
SUMMARY OF MAIN CONCLUSION/RECOMMENDATION

| Sl. No. | Para No. | Department concerned | Conclusion/Recommendation |
|---------|----------|----------------------|--|
| (1) | (2) | (3) | (4) |
| 1 | 3 | Higher Education | The Committee criticizes the officials of the MG University for designing and naming a course as MS (Master of Science) that is notified in the list of courses offered by UGC as 'Master of Surgery' which is against the UGC Guidelines and commencing the programme without the approval of UGC. The Committee observes that the officials who approved and designed such a course would have been punished. Therefore, the Committee recommends that the department should take necessary steps to ensure that all new courses offered by universities are in line with the UGC guidelines before approving course curriculum. |
| 2 | 12 | Higher Education | The Committee directs the Department to prepare a comprehensive report including the following details; (a) The number of permitted batches without the approval of Bar Council of India; (b) The number of students who had completed the course; (c) The Type of certificates issued to the students who had completed the course and its authenticity. |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|--|
| 3 | 13 | Higher Education | The Committee directs the department to conduct a case study on whether Universities conduct any course without the recognition of the authorities concerned. The Committee directs the Higher Education department to ensure that courses should not be started without proper guidelines and further directs the University to take necessary steps to avoid such instances in future. |
| 4 | 14 | Higher Education | The Committee observes that the department is keeping a sleeping mode while interfering with the affairs of Universities in the guise of academic autonomy. |
| 5 | 15 | Higher Education | The delay in amending University Statutes and Rules in accordance with the UGC guidelines issued from time to time, leads to many litigation and thereby paralysing the administration. Hence the Committee strongly recommends that a separate mechanism/authority should be constituted for amending the University statutes and Rules in accordance with the UGC guidelines by fixing a time frame. Penal measures should be taken against the Universities that do not amend the Statutes/Rules within the time frame. |
| 6 | 18 | Higher Education | The Committee expresses its displeasure over the lackadaisical attitude of the MG University for starting off-campus courses without the required approval of AICTE and criticizes that it had affected the quality of MBA course offered by the University. The Committee strongly warns the Universities against repeating the delinquent actions like commencing off-campus centres without obtaining the mandatory approval of the AICTE, in future. |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|--|
| 7 | 22 | Higher Education | The Committee observes that it was a serious omission on the part of the Higher Education Department in monitoring the activities of University in connection with the revision of syllabi for UG courses. The Committee criticises the lethargic attitude of the department in scrutinizing the activities of the University in observing UGC regulations. The Committee directs the department that they should properly monitor the highhanded autonomic activities of the Universities, check whether statutes and rules are strictly adhered to and to scrutinize whether timely changes are made in the act and rules as per the UGC guidelines. |
| 8 | 27 | Higher Education | The Committee observes that the functions of the Universities are severely affected by huge number of examination every year. The Committee feels that it is high time the Government take requisite steps to overcome the snag in conducting examinations and publication of results in the interest of student's educational needs. The Committee recommends that the Department should ensure the streamlining of the process of examination in order to tackle the issues like delay in the publication of results, course lagging and the deviation of the examination calendar. |
| 9 | 33 | Higher Education | The Committee recommends that the department should take necessary steps to make a system for issuing certificates and a specific time frame should be charted out for |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|---|
| | | | issuing certificates both in fastrack and normal method and certificate should be issued within that time frame inorder to avoid the delay in future. |
| 10 | 38 | Higher Education | The Committee opines that the variation in marks dishearten the students and adversely affect their higher studies. So the Committee directs the MG University to inform all the examiners about the decision of the Syndicate to impose fine on errant examiners. The Committee recommends to take effective measures for selecting qualified teachers for examination duties in future and initiate action against those teachers who are responsible for conspicuous variations of marks during revaluation process. |
| 11 | 39 | Higher Education | Committee understands that since more colleges are working in unaided sector, the faculties from unaided colleges have to be employed for examination and valuation of papers and due to want of necessary legal provision, action could not be taken against erring faculties. |
| 12 | 40 | Higher Education | For upgrading and streamlining the colleges working in the unaided sector, Committee recommends that necessary fundamental legislation may be brought in for the inclusion of qualification, employment status, job security and duties and responsibilities of teaching and non-teaching staff working in the unaided colleges. |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|--|
| 13 | 51 | Higher Education | The Committee opines that peer reviewed journals had a major role in academic Research. Therefore, the Committee directs the Higher Education department to take effective and immediate steps for updating the list of peer reviewed journals to ensure that the approval of the academic council is obtained regularly to maintain its quality. |
| 14 | 57 | Higher Education | Expressing displeasure for the delay in the appointment of the Director to CDC, the Committee directs the department that urgent steps should be taken for the appointment of a full time Director to the College Development Council (DCDC) for ensuring proper planning and integrated development of affiliated colleges and also to provide the colleges with necessary help and guidance as envisaged by the UGC. |
| 15 | 61 | Higher Education | The Committee directs the MG University to furnish a detailed statement about the recovery of balance amount of Rs. 4.60 lakh which remains to be collected as fee for the extension of provisional affiliation of courses. |
| 16 | 68 | Higher Education | The Committee points out that MG University had resorted to impose unjustified penalty on students who had already paid the fees to UEIT, Dubai. The Committee expresses strong resentment that the students became the scapegoat because of the |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|--|
| | | | irresponsible deeds of the officials. The Committee directs the department that responsibility should be fixed in this regard and strict action should be taken against the officials concerned even though they have retired from service. |
| 17 | 79 | Higher Education | The Committee recommends that if any stay order existed upon the recovery of excess payment of HRA to the employees, the Mahatma Gandhi University should take proper steps to vacate the same through the university standing counsel and report to the Committee the status of recouping excess HRA paid to employees. |
| 18 | 90 | Higher Education | The Committee points out that, promotion made against the abolished post was an inappropriate action on the part of the MGU. The Committee directs the Higher Education Department to complete the process of amending MG University statutes as early as possible, in order to avoid such erroneous actions in future. |
| 19 | 95 | Higher Education | The Committee opines that the inordinate delay in amending the statutes adversely affects the administrative functions of the Universities. Therefore, the Committee recommends that a unified administrative mechanism should be put into place until the process of amending the statutes concludes in Universities. |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|--|
| 20 | 104 | Higher Education | The Committee opines that the Finance Department has agreed to count post doctoral fellowship as Service period without retrospective effect for promotion under CAS. Therefore, the MG University should reckon the prior service of teaching staff rendered in Unaided/Self Financing Colleges as qualifying services for Career Advancement Scheme (CAS). The Committee recommends that the Higher Education Department should take immediate action to rectify the discrepancies in the Government order on CAS in consultation with Finance Department. |
| 21 | 109 | Higher Education | The Committee observes that many problems burgeoned into the forefront due to the contradictory provisions in the UGC norms when compared to the AICTE regulations. The Committee directs that Government should formulate an effective mechanism inorder to sort out dissensions in UGC norms, AICTE regulations and Government decisions on service matters of University faculties. |
| 22 | 111 | Higher Education | The Committee directs the department to submit a report about the current status of recovery of the provisional advances pending adjustment. |

| (1) | (2) | (3) | (4) |
|-----|-----|------------------|--|
| 23 | 116 | Higher Education | The Committee recommends that the University should frame a standard operating procedure for entering into contract either supply contract for stores or execution contract for works instead of adopting the existing purchase systems for the effective and transparent contract management in future. |
| 24 | 134 | Higher Education | The Committee directs the department to submit a report containing all the steps taken by the University in the case of fraudulent drawal of remuneration for valuation of answer scripts. |

II. NOTES FURNISHED BY GOVERNMENT



MAHATMA GANDHI UNIVERSITY

Comptroller and Auditor General's Performance Audit Report 2016 – Audit
Objections and Replies

| | Audit Objections / Observations | Reply to Audit Objections/Observations |
|---|--|--|
| 1 | <p>Audit Paragraph -3.6.1.1 Comment ment of courses not approved by UGC.</p> <p>As per Section 22(3) of the UGC Act 1956, degree means any such degree as specified in this behalf by the Commission by notification in the official Gazette. There were only 163 degrees notified by UGC in the official gazette as on 23 May 2009. UGC had informed Vice Chancellor's of all Universities in November 2009 to ensure that the nomenclature of the degrees offered should be as specified by UGC.</p> <p>The VC accorded approval (October 2009) to the MS Programme which commenced during 2009-10 with an intake of 10 students by exercising the powers of the Syndicate as per Section 10 (17) of the MGU Act. The Syndicate of the MGU decided (February 2010) to launch the five year Integrated Interdisciplinary Master of Science programme through the Institute for Integrated Programmes and Research in Basic Sciences (IIRBS) and declared the programme as MS. The decision of the VC was subsequently ratified by the Academic Council in January 20</p> | <p>The Integrated interdisciplinary M.Sc degree (B.Sc and M.Sc dual degrees) course has been offered by the University as per the provisions of (Page No.8) of ACT 12 of 1985, Mahatma Gandhi University Act, 1985 (incorporating Amendment Acts up to Act 13 of 1988).</p> <p>The Institute awarded Five year Integrated Interdisciplinary M.Sc Degree on basis of Gazette Notification of India, July 5, 2014. (This degree is different from regular M.Sc degree as per the notification)</p> <p>In all the regulations (2009, 2011, 2012 and 2015) approved by the University it is clearly mentioned that The Master of Science Degree is either M.Sc or M.Sc (MS/MSc).</p> <p>Page Nos 09,10,13 and 17 of the Course and curriculum structure (2009,2011 batches) were approved by the university on the basis of the order just cited above.</p> <p>All the degrees (including the Physics Degree to one candidate) of the 2009 batch was awarded on the basis of the curriculum structure approved by the University (UO No.4545/Ac.AV/3 2009 Academic Year, Dated 11.08.09)</p> <p>The project has not deviated from the original objectives of the</p> |

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Since the degrees notified by the UGC identified MS as Master of Surgery and the Five year Integrated Interdisciplinary MS programme of the MGU was not in the approved list of UGC, the first batch of 10 students who had completed the course in 2014 were awarded MSc Degree. We also noticed that nine students were awarded M.Sc Degree in Chemistry while one student was awarded M.Sc Degree in Physics.

Subsequently, the Sub-Committee constituted by the Syndicate of MGU proposed (March 2015) that specialization in M.Sc would be based on the project work/subjects studied from VII - X Semesters (Master level semesters) and suggested that IIRBS may propose the syllabus for specialization in Physics. Accordingly, the VC issued orders (May 2015) for retrospective modification of course and curriculum for 2009 and 2011 batches and redesign the programme as Interdisciplinary Master of Science programme, declared as MSc.

It is evident from the above details that Physics was not part of the syllabus of 2009 batch and giving retrospective effect of change of programme for the students who had already passed out in 2014 was not in order.

On being asked, the VC, MGU replied (December 2016) that, in all regulations the degree was shown as MS/M.Sc and that different degrees including degree in Physics were

awarded on the basis of curriculum structure approved by MGU in 2009.

The reply was not tenable as it was found that in all University Orders and Regulations issued up to 2015 except

proposal submitted by the University (UCIPR). The title itself it is clearly mentioned that UCIPR is for teaching and Research)

Specializations were given to students based on the rules regulations, scheme and syllabus approved by the University. Physics / Chemistry specializations were given to students passed out in 2014 based on One year specialization which include opted course work and project work in 9th and 10th semesters (total 48 credits in 9 and 10th semesters and 24 credits in the 10th semester is for opted project work) as in the approved course and curriculum structure.

Page number 10 of the approved course and curriculum structure substantiate the fact that this programme is designed with one year specialization. Page no.17 of the revised rules and regulations approved by the university again clarifies the same as given here:

Award of Degree

Requirements for the Award of the BSc. and MSc. Degree :

Upon successful completion of the course (10 Semesters), BSc. in Interdisciplinary Sciences under Integrated Programme (1st to VIth Semesters) and MSc. degree in Interdisciplinary Sciences with specialization in either Chemistry/ Physics/Biology (VIIth to Xth Semesters) under Integrated Programme will be awarded simultaneously. Specialization (Chemistry/ Physics/ Biology) in the MSc. level will be decided on the basis of opted subjects (Chemistry/Physics/ Biology) of projects of co

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| | <p>initial University Order issued in 2009, the name of the programme was shown as MS and there was no separate curriculum/specialization envisaged for awarding different degrees. It was only after the recommendations of the subcommittee after March 2015 that a separate syllabus for Physics in VII – X Semesters was introduced in 2015, after the first batch had passed out.</p> | <p>courses ID906 (C/P/B) and ID1001 (C/P/B). It may also be pointed out that it was in the light of the verdict of the Hon'ble Supreme Court, the University used its powers to design and conduct the academic programmes. The University has already taken steps to change the nomenclature of various Programmes being conducted by the University, in conformity with the directives of the University Grants Commission. It is requested to drop the audit objections, in the light of the above clarifications.</p> |
| II | <p>Audit Paragraph 3.6.1.2 Commencement of Law course violating UGC guidelines/ Bar Council of India norms</p> <p>As per UGC instructions (November 2009), the VCs of all universities are required to ensure that the nomenclature of degrees should be as specified by UGC. The MGU commenced a five year Integrated Double Degree BA (Criminology) LLB (Honours) course with effect from the academic year 2011-12. Five colleges together admitted 970 students to the course during the years 2011-12 to 2015-16. While the Government Law College, Ernakulam and SN Law College, Poothotta made admissions to the course from 2011-12 and 2012-13 onwards respectively, the other three colleges commenced the course only from 2013-14.</p> <p>We observed that the five year Integrated Double Degree BA (Criminology) LLB (Honours) course offered by the MGU was not par-</p> | <p>Double Degree Five Year Integrated LLB course comprising of a Bachelor degree in any branch of knowledge conducted simultaneously with the degree course in Law in such an integrated manner as designed by the University was introduced as per Rule 2 (xiii) of the Bar Council of India (Legal Education) Rules, 2008. Accordingly, Mahatma Gandhi University adopted B.A (Criminology) LLB (Honours) course with effect from 2011 admission onwards. Different law colleges affiliated to the University had opted for B.A (Criminology) LLB (Honours) under the bonafide belief that it was recognized by the Bar Council of India.</p> <p>Bar Council of India vide letter dated 28.9.2016 had expressed consent for approval of B.A (Criminology) LLB (Honours) course, if the university deposits a default amount of Rs.10 lakhs to the Bar Council of India. As per U.O.No.6076/AJ/V2/ Acad/16 dated 17.11.2016 the Pro-Vice-Chancellor had been entrusted to liaison with the authorities of Bar Council of India on the above matter. Accordingly Pro-Vice-Chancellor made deliberations with the authorities of Bar Council of</p> |

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t of the list of courses notified by the UGC. Therefore, it was not a recognized course.

Even though the Regulations issued by the MGU specified that the course was in compliance to the Bar Council of India Rules of Legal Education in 2008, it was silent on the fact that the course did not possess approval of the UGC which was essential for its recognition. Since the Advocates Act, 1961 also stipulated that the State Bar Council shall enroll as Advocates only such candidates who have passed Law from a university/approved affiliated Centre of Legal Education/Department of MGU as recognized by Bar Council of India (BCI), we observed that all the 970 students who were enrolled in the five year five year Integrated Double Degree BA (Criminology) LLB (Honours) course are ineligible to practice Law. The BCI also confirmed (February 2016) that as the UGC has not recognized degree in BA (Criminology) LLB (Honours) course, persons possessing the degree are not entitled to enroll as Advocates. Thus, the action of MGU in admitting students to the Integrated Double Degree BA (Criminology) LLB (Honours) course without UGC approval violated Bar Council of India regulations also and this action has put the legal career of these students as Advocates at risk.

The Joint Registrar of MGU stated during the Exit Conference (December 2016) that the MGU had discontinued the course from 2016-17 and BCI has agreed to regularize the course as a one time measure for students already admitted on payment of a fine of Rs. 10 Lakhs (Rupees Two lakhs per year for five years). We observed that the reply of MGU was silent on the University offering such courses to the students

of India on 21.11.2016 and 22.11.2016.

The Pro-Vice-Chancellor submitted an action taken report to the Vice-Chancellor in which PVC recommended to send a request in continuation with the letter dated 22.11.2016 to waive the fine levied for 2012-15 admissions and express the readiness of the university to pay Rs.2 lakhs for 2011 batch of B.A (Criminology) LLB (Honours) courses. It was also recommended to take urgent steps in consultation with the Board of Studies to facilitate teaching a social science subject for 2012-15 admission students. The recommendations of the Pro-Vice-Chancellor were submitted to the Syndicate for approval.

Meeting of the Board of Studies in Law held on 11.12.2016 recommended to examine the possibility of including 4 (four) papers of political science (social science major) replacing four non-compulsory law papers subject to the approval by the Bar Council of India and in consultation with the Principal, Govt. Law College, Ernakulam in the IXth and Xth semesters of 2012-13 admission. The recommendations of the Board of Studies in Law have been submitted to the Academic Council for approval. As steps have been taken to comply with the directions of Bar Council of India, it is expected that students are unlikely to face any risk to practice as advocates.

Syndicate authorized Pro-Vice-Chancellor to negotiate with the Bar Council of India. After the negotiation, the Pro-Vice-Chancellor submitted a report which was submitted to the Syndicate.

Meanwhile the Board of Studies for the course had taken steps to revise the syllabus of the course

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| | <p>nts which were not recognized by the UGC.</p> <p>In the circumstances, we recommend that responsibility needs to be fixed for the lapse on the part of the MGU in offering a course which did not have UGC's and BCI's approval and for getting retrospective ratification by making payment of fine of Rs.10 Lakhs which is not a healthy precedence in the field of education.</p> | <p>and the same has been approved by the Vice Chancellor exercising powers conferred on him as per Section III.10(17) of Mahatma Gandhi University Act, 1985, and the matter has been intimated to the Bar Council of India.</p> <p>The Bar Council of India agreed to limit the fine to Rs. 2 lakhs (Rupees. Two lakhs only) and the University has remitted the amount of the students who have completed the course. <i>(The fine was remitted by means of Demand Draft No.460224 dated 24.03.2017 for Rs. Two lakhs drawn in favour of the Bar Council of India payable at New Delhi)</i> Hence, the risk cited by the audit is no more existing.</p> <p>Accepting the above explanation, the audit objection may kindly be dropped.</p> |
| III | <p>Audit Paragraph 3.6.1.3</p> <p>MBA courses through off-campus centers</p> <p>The All India Council of Technical Education (AICTE) is the statutory authority for ensuring coordinated and integrated development of technical and management education and maintenance of standards. With the approval of AICTE (July 1994), the School of Management and Business Studies of MGU offered full time two year MBA course with 30 seats from 1994. MGU accorded approval to five aided Arts and Science colleges to conduct MBA programme after obtaining assurance that these colleges had obtained AICTE's approval. The School of Distance Education (SDE) of MGU also conducted a similar MBA programme through 72 Off Campus</p> | <p>As per the judgment of Hon. Supreme Court of India dated 24.9.2001 in C.A.No.2056/99, Universities can start any new department /course/ programmes in technical education without getting approval from AICTE and the university started the course as per the resolution of the Syndicate. However, no admission has been made to MBA course through Off campus Centres from 2014. All the Off Campus Centres have been closed 2015 and the MBA programme is no more conducted in the Off Campus stream.</p> |

Centres from 2001-02 to 2014-15 for which the approval of AICTE was not obtained. Based on High Court judgement (February 2015) these Off Campus Centres were closed with effect from 2015-16 as the MGU did not have powers to conduct Off Campus centres outside its jurisdiction.

We observed that out of the 6303 MBA degrees awarded by MGU during 2011-12 to 2015-16, 4735 MBA degrees (75 per cent) were awarded to the students who had undertaken the course through Off Campus Centres. MGU awarded same degree certificate to the students who attended off campus centres and the students who studied the course in University Department and affiliated colleges concealing the fact that degrees obtained through off campus centres were not recognized by the AICTE.

On being asked MGU replied that at the university started the course as per its Syndicate resolution, since, as per the judgement of Supreme Court of India dated 24 September 2001 (Barathidasan University case) universities could start any new department / course/programme in technical education without obtaining approval of AICTE.

The reply was not tenable as the said judgment pertains to the course directly run by the university. It is also significant to note that despite the Hon. Supreme Court of India clarifying (May 2014) that prior approval of AICTE was compulsory and mandatory for the conduct of a technical course including MBA/Management course for the academic year 2014-15, MGU permitted the Off Campus Centres under its jurisdiction to admit students to MBA course in 2014-15 also without obtain

In the light of the above explanation, the audit objection may kindly be dropped.

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| | <p>ing approval of AICTE.</p> <p>During the Exit Conference (December 2016), the Principal Secretary observed that this was a serious lapse on the part of MGU and amounted to contempt of the Supreme Court of India. As such we recommend that appropriate action may be taken for the lapse against the defaulting authorities/persons.</p> | |
| IV | <p>Audit Paragraph 3.6.2 Failure to revise syllabus and comply with UGC guidelines</p> <p>As part of measures to enhance efficiency and excellence in the higher education system and to ensure seamless mobility of students across the higher education institutions in the country and abroad, the UGC directed that the Choice Based Credit System (CBCS) proposed by it should be adopted by all the Universities from 2015-16 onwards. The UGC also issued guidelines to Universities to frame uniform syllabus to ensure seamless mobility of students across the higher education institutions in the country as well as abroad. As the MGU was following a Choice Based Course Credit and Semester System, the MGU resolved (August 2015) to implement the guidelines for the adoption of uniform CBCS from the Academic Year 2016-17 onwards. Accordingly, Regulations for implementation of Revised Scheme and Syllabi for UG courses with effect from academic year 2016-17 were approved by MGU (February 2016) and the revised scheme and syllabi of 108 UG programmes were drafted and subsequently approved by MGU in M</p> | <p>As per the recommendations of the UGC it was decided to implement uniform choice based credit system (CBCS) in UG and PG programmes from the academic year 2016-17 vide U.O.No.532/6/Ac.AIX/3/UGC-Unification-CBCS/151-2015 dated 15.09.2015. The scheme and syllabi of 108 UG programmes were approved exercising powers u/s 10(17) of Mahatma Gandhi University Act, 1985, vide U.O.No.2880/Ac.AIX/ Syllabus approval-UG/2016 dated 23.05.2016.</p> <p>The Academic Council held on 18.07.2016 resolved to "postpone the implementation of the Regulations and Syllabi for UG programmes adopted as per U.O.No.5323/Ac.AIX/3/UGC-Unification-CBCS/151-2015 dated 15.09.2015 and U.O.No.948/1/Acad/ 2016 dated 17.02.2016 to be implemented from 2017-18 academic year after detailed discussions with experts and other stakeholders and for making changes and modifications accordingly in the proposed regulation and syllabi for UG programmes".</p> <p>Accordingly, the revised scheme and syllabus for the UG Courses were approved by the Academic Council at its meeting held on 06.05.2017 and classes commenced for the UG courses with the revised syllabus in force from the academic year 2017-18.</p> |

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| | <p>ay 2016.</p> <p>We observed that even though MGU approved Regulations, Revised Scheme and Syllabi for UG courses with effect from academic year 2016-17, the newly constituted Syndicate, citing delay in ratification by the earlier Syndicate and complaints received from stakeholders, did not implement the Regulations. The syllabi for the UG courses were yet to be revised (September 2016) which resulted in disadvantage to the students of MGU compared to students from other universities which adopted the new syllabi.</p> <p>The VC, MGU stated (December 2016) that new syllabi would be implemented with effect from the academic year 2017-18 after detailed discussions with experts and other stakeholders. The reply was not acceptable as the MGU has failed to comply with the UGC Regulations to frame uniform syllabi which hampered seamless migration of students across Universities within the country and abroad.</p> | <p>017-18.</p> <p>Since the revised scheme and syllabus for the UG Courses have been brought in to effect from the academic year 2017-18, the audit objection in this regard may kindly be dropped.</p> |
| V | <p>Paragraph 3.6.3.1</p> <p>Delay in publication of results and consequent hardships to students.</p> <p>MGU publishes examination calendar for every academic year which includes dates of examinations and publication of results for Under graduate (UG) and Post Graduate (PG) courses. We observed delay of one to three months in publishing of results of final semester of UG/PG courses and delay between one to nine months</p> | <p>Delay in publication of results of UG/PG final results for one to three months are reported for few courses only. But for other courses like B.Tech, the final results are published within the stipulated time and on some occasions before scheduled time. For examination valuations which are conducted as CV Camps, results are being published on scheduled time itself. When the valuation process are done through home valuation, delay is sometimes reported due to reasons beyond the control of University. However, all possible measures are being taken to conduct the final semester valuations at CV Camp level itself.</p> <p>In the case of other semesters most of the scripts are valued under the home valuation process, which accounts for the delay. Steps are being taken</p> |

this in the case of other semesters. Failure of MGU to publish results on time leads to course lagging and deprival of timely admission of students to other institutions.

As per the examination manual of the MGU, candidates who have taken examinations conducted by MGU to apply to the Controller of Examinations for revaluation of his/her answer book. Results of revaluation are to be published within 60 days from the last dates for receipt of applications. We noticed delay in publishing results of revaluation conducted by MGU. During 2012-13 to 2015-16 the results of revaluation could be declared within the stipulated time of 60 days in 20 per cent of cases only. In 49 per cent cases results were declared after the last date of submitting application for the next examination and in another 10 per cent cases results were announced after the completion of next examination causing hardship to the students. The delayed publishing of revaluation results forced students to reappear for the next examination without knowing their previous results.

The VC, MGU while accepting the audit observation (December 2016) attributed the delay in publishing results to the numerous diverse courses offered by MGU and shortage of teachers for valuation. The reply was not tenable as it was the duty of MGU to ensure timely action in the interest of the students' educational needs. Besides, it was MGU's own decision to run so many courses.

For effective monitoring of valuation and retrieval of answer books from the additional examiners and chief examiners by fixing specific time schedule. This has reduced the hardships faced by students in securing admissions to outside institutions and Universities. PG programmes of this University are notified only after the publication of UG results.

Mahatma Gandhi University offers numerous diverse courses, there by accommodating large number of candidates and has to deal with great number of papers for valuation (Regular, Pvt., Semester, Annual Scheme and Off Campus). The valuation of all these answer scripts is done by the same examiners whose number is few compared to the need of valuation. (eg. 3,24,000 scripts for 1 semester UG Examination valuation). Moreover, majority of the colleges affiliated to the University are Self-Financing colleges, where the posting of the teachers is not of a permanent nature. Hence, most of the teachers are juniors and they cannot be appointed as examiners for valuation.

The University has taken steps to release the results in accordance with the Examination Calendar and that most of the results are published in time.

In addition, university has issued orders to impose a fine of Rs.10000/- for conspicuous variation of marks during valuation.

The audit remarks in this regard may kindly be dropped.

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| VI | <p>Audit Paragraph 3.6.3.2. Delay in issuing degree certificates</p> <p>As per examination manual of MGU, degree certificates would be issued within 10 days (later revised to 20 days, September 2013) if applied along with additional fee of Rs.900 (fast track). However, we noticed that 37 per cent of degree certificates were issued after the stipulated time within the stipulated time of 20 days.</p> <p>MGU has also not prescribed any time limit for the issue of degree certificates in the normal course. Audit noticed that 59 per cent of certificates during the audit period were issued after six months from the date of application. The VC, MGU stated (December 2016) that consequent to the audit observation, a proposal to fix a timeframe for issue of certificates in normal course was under its consideration.</p> | <p>The degree certificate under fast track mode are issued in a time bound manner except for defective applications which sometimes take time for rectification of the defects. It may be noted that fast track degree certificate are to be issued within 20 working days.</p> <p>However, in the case of issuing degree certificates in the ordinary track university is making all efforts to issue as many degree certificates as possible without any time lapse. The audit objection in this regard may kindly be dropped.</p> |
| VII | <p>Audit Paragraph 3.6.3.3 Lack of action for improper valuation</p> <p>As per the provisions in the examination manual of the MGU, if the revaluation marks vary from the original marks by 25 per cent or above, the fact shall be reported to the Standing Committee of Examinations. The examiner, if found guilty of improper valuation, shall be debarred from the examiner ship of MGU for a minimum period of three years. A fine of 500 shall also be imposed on the examiner. However, we observed that MGU was not invoking the provisions of the Manual against teachers guilty of improper valuation. Of the 433 cases under UG courses</p> | <p>It may be noted that the Syndicate of the University at its meeting held on 15.02.2014 resolved vide item No.O.A 13/14.02 to impose a fine up to a maximum of Rs.10,000/- to the examiners in whose case there is conspicuous variation in valuing answer scripts of University Examinations w.e.f 15.02.2014. So the observation noted may kindly be withdrawn.</p> <p>With partial computerization of revaluation, the degree (CBCSS) and PG programmes are on the track now. University is able to complete the revaluation process ahead of the stipulated schedules as per revaluation regulations. The revaluation of the answerscripts of MBA and B.Tech examinations has been sticking to the stipulated schedule for</p> |

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| <p>where mark on revaluation was found to be in excess of 25 per cent of the original marks, action was initiated only in seven cases by seeking explanation. Reasons for not initiating action in remaining 426 cases were sought for (October 2016) from the MGU. But, MGU did not give any reply (January 2017).</p> <p>As per Examination Manual, a fine of Rs. 500 shall be imposed upon teachers found guilty of improper valuation/revaluation which was enhanced (February 2014) up to a maximum of Rs. 10000/. During February 2014, all the 95 students who appeared for the Indian English Literature paper in MA I Semester examination in six affiliated colleges were given fail marks by the examiners. Based on the media reports on the mass failure, an enquiry commission was formed (March 2015) and the subsequent revaluation revealed that out of the 95 students 82 students were declared as passed. Considering the enquiry report, the MGU debarred two examiners responsible for this failure from future examination duties and reported (October 2015) the same to the Director of Collegiate Education for further action.</p> <p>Though the enquiry commission had found two examiners guilty, action was yet to be initiated by the Director of Collegiate Education against them (December 2016). Thus, MGU failed to impose penalty upon the delinquent examiners to avoid such instances in future. The VC, MGU stated (December 2016) that, based on audit observations, directions have been issued to authorities concerned for imposing fine on the errant examiners.</p> | <p>the last two years. The revaluation regulations have been modified as per Notification No. No.Ac.L/8/RV/2016 dated 25.01.2017</p> <p>This will drastically bring down the delay. Backward and forward integration of Revaluation Software is also going on. On completion of the software integration we will be able to make further strides in the matter.</p> <p>Considering the audit objection directions have been issued by the Vice-Chancellor to the Deputy Registrar/ Assistant Registrar of Revaluation sections to identify the examiners who are to be imposed fine for conspicuous variation of marks during revaluation in the academic year 2015-16. The list of such examiners will be forwarded to the Deputy Director concerned in the case of aided colleges teachers and to the respective managers of unaided colleges for deducting fine from their salary.</p> <p>On the basis of the above reply, the audit observation may kindly be dropped.</p> |
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Audit Paragraph 3.6.4.1**Research Supervisors****without qualification****as per UGC norms**

The Revised Regulations for Ph.D Registration and Award of the Degree of Doctor of Philosophy 2010 (PhD Regulations) of the MGU requires a research student to work under a recognized supervising teacher (Research Guide) who should invariably be attached to the institution where the student is permitted to work. While teachers of the University Department /schools of teaching and research in MGU do not require any formal recognition as research guides in order to supervise research, teachers working in Government and aided colleges affiliated to MGU and scientists in reputed research organizations run by Government need to possess a minimum two years post doctoral research experience. Besides, these teachers must

have at least three post doctoral publications in his/her subject published in the referred journals of national/international standing.

We observed that 197 teachers were identified as Research Guides by the Syndicate despite their not fulfilling the eligibility criteria prescribed in the Regulations. Audit observed that 49 of the 197 ineligible Research guides were supervising 211 Research Scholars as on date (September 2016). It was also noticed that a teacher in the School of Gandhian Studies with a PhD in Social Science was a Research Guide to a student pursuing PhD in Homoeopathy and subsequently awarded the same. The supervision of research scholar

In reply to the audit para cited, it is informed that earlier Ph.D was not an essential qualification for appointment as Assistant Professors in colleges and it was a desirable qualification. Under such circumstances, due to dearth of sufficient supervisors, teachers of unaided institutions having Ph.D were also appointed as research guides. But complying with the UGC directives in this regard, steps are being taken to wind up such centres as and when the present scholars complete their research work. (Copy of the U.O. No.6343 /Ac.AVI / RG/ 162283/2016 dated 25.11.2016 attached)

Also as per U.O.No.3472/AVI/1/RG Journals/6195A/2014/Acad dated 18.6.2015 (copy attached), in cases where the articles do not belong to the list of referred journals, the Syndicate Standing Committee on Research and Development is entrusted to evaluate the standard of articles published and the quality of such articles were assessed and ensured by the Syndicate Standing Committee on Research and Development before granting guidance ship to teachers.

It may also be noted that University grants recognition as research guides strictly on the adherence of the UGC (Minimum Standards and Procedure for Award of M.Phil/PhD Regulations).

In future, the University will grant recognition as Research Guides only on the basis of the directives issued by the UGC. It is requested to drop the audit objection, in the light of the above clarifications.

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| | <p>s by research guides with NIL/inadequate post doctoral publications would seriously impact on the quality of research output and credibility of MGU.</p> <p>The UGC had also clarified (September 2015) and reiterated in July 2016 that only regular faculty of the host University can be appointed as Supervisors and that circumventing the provisions of the UGC (Minimum Standards and Procedure for Award of M.Phil/PhD) Regulations 2009 would not be permitted. Thus, the appointment of unqualified faculty as Research Supervisors was a serious lapse on the part of the MGU as it adversely impacts the quality of research.</p> <p>The VC, MGU replied (December 2016) that it was due to dearth of qualified Research Supervisors that teachers of aided colleges with PhD qualification were appointed as research supervisors and steps were being taken to close down Research Centres in aided colleges on the basis of audit observation. The reasons offered by the VC do not justify violation of UGC Regulations and resultant dilution of research process and output which calls for fixing of responsibility by GOK for blatant violations of the instructions of the UGC and playing with the career of students.</p> | |
| IX | <p>Audit Paragraph 3.6.5.1</p> <p>Functioning of Academic council.</p> <p>The Mahatma Gandhi University Act, 1985 defines the Academic Council as the academic body of MGU which, subject to the provisions of the Act and</p> | <p>As per M.G. University Statutes Chapter 7 Statute 1, the Academic Council has to ordinarily meet twice a year on dates to be fixed by the Vice-Chancellor and as and when required by the Vice-Chancellor.</p> <p>As per the M.G. University Act, Chapter III Clause</p> |

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d Statutes, control, regulate and be responsible for the maintenance of standards of instruction, education and examinations within MGU and shall exercise such other powers and perform such other duties as may be conferred or imposed upon it by the statutes. The academic council shall ordinarily meet twice a year to be fixed by the Vice Chancellor and as and when occasion demands and required by the VC. Also, Section 10(17) of the MGU Act, 1985 stipulated that if at any time, except when the Syndicate or the Academic Council was in session, the VC is satisfied that an emergency has arisen requiring him to take immediate action involving the exercise of any power vested in the Syndicate or the Academic Council by or under this Act, the VC may take such action as he deems fit and shall, at the next session of the Syndicate or the Academic Council, as the case may be, report the action taken by him to that authority for such action as it may consider necessary.

We observed that only two meetings of the Academic Council was conducted during 2011-12 and 2012-13 against four meetings to be held during the period. No meetings were conducted during 2013-14. Audit observed that major decisions like Course and Curriculum structure of five year Integrated Interdisciplinary MS Programme; and M.Phil Physics course-curriculum and syllabus for affiliated colleges among others were taken by the VC unilaterally, by invoking the provisions of Rule 10(17) of the MGU Act. In the instances cited, it was observed that even though the decisions of the VC were taken in February 2013 and September 2013, they were later accepted by the Academic Council only in its meeting held in January 2015. We observed that

Section 10(17) if at any time when the Syndicate or the Academic Council is not in session, the Vice-Chancellor is satisfied that an emergency has arisen requiring him to take immediate action involving the exercise of any power vested in the Syndicate or the Academic Council by or under this Act, the Vice-Chancellor may take such action as he deems fit and shall at the next session of the Syndicate or the Academic Council, as the case may be, report the action taken to that authority for such action as it may consider necessary.

As per Chapter III Clause 10(19) the Vice-Chancellor shall have power to convene meetings of the Senate, Syndicate, the Academic Council and any other authorities of the University.

Details of Academic Council meetings scheduled during the academic years 2011-12, 2012-13 and 2013-14 are as detailed below.

2011-12

15.10.2011 – The Vice-Chancellor chaired the meeting.

31.12.2011 -- Meeting was postponed.

2012-13

16.02.2013 - The Vice-Chancellor chaired the meeting.

2013-14

05.08.2013 – Special meeting of the Academic Council (Vice-Chancellor dissolved the meeting due to lack of quorum) (Chapter 7 Statutes 2)

16.11.2013- Vice-Chancellor dissolved the meeting due to lack of quorum

(Chapter 7 Statutes 2)

at while the five year Integrated Interdisciplinary MS programme was approved by the VC on 02 March 2013 and implemented from the Academic Year 2013-14, the decision of the VC was ratified by the Academic Council only on 17 January 2015. Similarly, the M.Phil Physics course-curriculum and syllabus for affiliated colleges was approved by the VC on 04 January 2013 and implemented from the Academic Year 2013-14, the decision of the VC was ratified by the Academic Council only on 17 January 2015. Similarly, though M.Phil (Physics) course curriculum and syllabus for affiliated colleges was approved by the VC on 04 January 2013 and implemented with effect from the academic year 2013-14, the decision of the VC was ratified by the Academic Council only on 17 January, 2015. The above unilateral decisions taken by the VC treating them as of emergent nature were not justified. The Academic Council was thus rendered superfluous since the orders of the VC leading to commencement of courses, revision of syllabus, etc were submitted to them for ratification long after commencement of the courses. Failure of the VC to convene the Academic Council enabled him to bypass the consultative mechanism and take unilateral decisions by invoking the provisions of Rule 10(17) of the MGU Act.

The VC, MGU replied (December 2016) that, out of the five meetings scheduled during 2011-12 to 2013-14, only two could be held, two were dissolved due to lack of quorum and one was postponed. It was also stated that all the decisions taken under Section 10 (17) were ratified by the Academic Council.

The meeting of the Academic Council was held only on 17.1.2015 since 16.2.2013. The Regulations of M.Phil Physics at affiliated colleges and MS Programme in IIRBS were approved vide U.O. No.213/1/Ac.AV/2013 dated 4.1.2013 and vide U.O.No.1458/1/Ac.AV/2013 dated 2.3.2016 respectively. Due to technical reasons these U.O.s could not be included in the agenda of the meeting of the Academic Council.

On earlier occasions, the meetings could not be conducted on account of lack of quorum due to the delay in the constitution of the members of the Academic Council. At present, the meeting of the Academic Council is convened regularly. In future, the university will take utmost care to convene the meeting of the Academic Council in accordance with the provisions of the Act and Statutes. It is requested to drop the audit objection in the light of the above clarifications.

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| | <p>mic Council. The reply was not acceptable in view of the fact that the MGU Act had provided that the VC was to ordinarily convene the Academic Council twice a year on dates to be fixed by the VC and as and when the occasion demanded it. There was thus no bar on the VC to convene additional sessions of the Academic Council to discuss and pass orders on significant academic matters. It is pertinent to mention that the decisions taken by the VC under Section 10(17) were ratified by the Academic Council long after they were implemented, indicating that there was no collective thought behind the decisions taken by the VC.</p> | |
| X | <p>Audit Paragraph 3.6.5.2 College Development Council (CDC)</p> <p>The UGC envisaged setting up of College Development Council as an appropriate body at the University Headquarters for ensuring proper planning and integrated development of affiliated colleges and to provide the colleges with necessary help and guidance. The CDC in the MGU comprises of Syndicate Members, Principals of certain Government and aided colleges, teachers of university departments, Government and aided colleges, besides, Ex officio members like the Vice Chancellor, Secretary to Government, Director of Collegiate Education, etc. The Director would be selected by a committee consisting of the VC, a nominee of the UGC and a nominee of the Syndicate of the university and the salary would be reimbursed by the UGC. It was envisaged that the CDC shall meet at regular intervals at least twice in an academic year to review the implementation of various programmes and activities</p> | <p>The post of DCDC (Director, College Development Council) has been reported to Kerala Public Service Commission for selection and appointment.</p> <p>At present, the charge of Director, College Development Council has been assigned to a Professor of the Statutory Department. It is expected that Kerala Public Service Commission will take appropriate action for appointment to the post of DCDC without further delay.</p> <p>The audit observation in this regard may kindly be dropped.</p> |

The Director was expected to visit the colleges at least twice in a year and to hold meetings of college Principals to apprise them of the ways in which CDC could function effectively for the development of colleges.

We observed that CDC met only once (October 2011) during 2011-2016. The Director had not visited any of the 250 colleges during the period. It was replied (October 2016) that there was no full time director appointed for CDC and a Professor, School of Computer Science was entrusted with the charge of the Director.

Thus it is evident from the reply that the part time appointment of the Director failed to serve as an interface (bridge) between the University departments and teachers in the affiliated colleges for the effective development of colleges. The failure of the MGU to appoint a full time Director to the CDC is inexplicable in view of the fact that the entire salary and allowances payable to the Director would have been reimbursed to the MGU by the UGC.

The VC, MGU replied (December 2016) that, the matter had been taken up with Kerala Public Service Commission for filling up the vacancy of Director, CDC. The reply fails to explain why action has not been taken as per UGC guidelines on CDC according to which appointment of the Director can be done by a selection committee consisting of the Vice-Chancellor, a nominee of the UGC and a nominee of the Syndicate of the university.

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| XI | <p>Audit Paragraph 3.7.1.1 Failure to levy fee for extension of provisional affiliation of courses.</p> <p>Consequent on the transfer of affiliation of all the Medical and Allied colleges to the Kerala University of Health Sciences and the substantial loss of revenue incurred by MGU, the Syndicate of the MGU decided (October 2012) to collect fee for the extension of provisional affiliation of courses at the rate of Rs.2000 per course. We noticed that at the decision of the Syndicate to collect the fee was not complied with while extending the provisional affiliation of 1965 courses resulting in loss of revenue of Rs.39.30 lakhs during 2013-14 to 2015-16. The Joint Registrar admitted (July 2016) that the lapse was noticed only when it was pointed out by Audit and that notices would be issued to the colleges demanding payment of the fees.</p> <p>The VC, MGU replied (December 2016) that an amount of Rs.22.70 lakhs has since been collected (December 2016) and all efforts were been made to recover the balance amount. The failure of the Registrar, M.G.U in implementing the decision of the Syndicate is indicative of a systemic deficiency which needs to be corrected to avoid similar instances in future and also calls for fixing of responsibility.</p> | <p>In connection with the above matter it is reported that amount of Rs.22,70,000/- (Rupees Twenty two lakhs and Seventy thousand only) has been collected as on 02.12.2016 as fee for extension of provisional affiliation. It may also be noted that an amount of Rs. 12,00,000/- (Rupees Twelve Lakhs) has been collected during 2017 as pending fee for extension of provisional affiliation of courses in addition to the arrears already remitted by the colleges. All efforts are on to collect the balance amount also.</p> <p>Since university is taking utmost care in collecting provisional affiliation fee in the light of audit observation, the audit paragraph may kindly be dropped.</p> |
| XII | <p>Audit Paragraph 3.7.1.2</p> <p>Dilution of contractual terms by MGU and resultant loss</p> | <p>During the period, the Off Campus Centres including UEIT, Dubai were detached from the School of Distance Education and were put under the Self-Financing Stream. It is learned that the students of UEIT, Dubai were permitted to appear for the examination held in April 2011 on receipt of course fee of Rs. 25 Lakhs by way of cheque No. 403027682002017 dated 30-04-2011. But the</p> |

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| | <p>The School of Distance Education is a statutory department of MGU and offered courses through off campus centers within and outside the jurisdiction of MGU. There were 72 off-campus centers including seven overseas centers under the School of Distance Education of MGU. As per the terms of agreement (October 2001) MGU had with the respective centers, the centres should remit 50 per cent of the fee collected for each course every year by means of demand draft in favour of the Finance Officer of FMGU.</p> <p>We observed that MGU, on orders (May 2011) from the Joint Registrar, accepted a cheque for Rs.25 lakh in lieu of a Demand Draft from M/s. Universal Empire Institute of Technology, Dubai, which was contrary to the conditions stipulated in the contract entered into between the two parties. Though the cheque was dishonoured (May 2011) by the Bank due to insufficient balance in the account, no action was seen initiated by MGU to recover its dues.</p> <p>The VC, MGU stated (December 2016) that the marklists/certificates/transferrer certificates of the students who studied in UEIT, Dubai would be released only after collecting the requisite fees from the students. We observed that the MGU while not proceeding legally against the UEIT, Dubai has instead resorted to impose unjustified penalty on students who had already paid the fee to the UEIT, Dubai. Further responsibility needs to be fixed for accepting cheques instead of D.D and not taking legal action in time.</p> | <p>cheque was dishonored by the bank due to the lack of sufficient funds in the account. The matter was taken up with the centre co-ordinator but the institution failed to remit the course fee.</p> <p>In the above circumstance, the marklists/certificates/TC of the individual candidates from UEIT, Dubai are released only after the students remitting the share of course fee due to the university individually. As per records, out of the total outstanding course fee of 79580 US Dollars (Seventy Nine Thousand Five Hundred Eighty only) 51300 US Dollars (Fifty One Thousand Three Hundred only) has been collected from the students directly. The balance amount shall be collected as and when the remaining students apply for their certificates/TC. The matter has been reported to the police for filing FIR.</p> |
| XIII | Audit Paragraph 3.7.1.3 U | University Grants Commission, as part of General Development Assistance scheme had instituted a |

GC/GOK assistance
forgone by MGU

grant of 25 lakhs to universities which have completed 25 years.

Failure to avail special jubilee grant of UGC

During this period Mahatma Gandhi University had also completed 25 years but could not apply for the grant within the specified time limit. Later this was found out and a special request was made to the UGC to release this grant condoning the lapse occurred on the part of the University. This matter is now under the consideration of the UGC and a reply is awaited.

The UGC guidelines provided for release of a Special Jubilee Grant of Rs.25 lakh, Rs.50 lakh, Rs.60 lakh, Rs.75 lakh and Rs.100 lakh to such Universities which completed 25, 50, 60, 75 and 100 years respectively during the XIth plan (2007-12) period which was further extended upto March, 2015. We observed that the MGU which had completed 25 years of service during 2010 forwarded a proposal to the UGC (September 2015) only after the expiry of the XIth Plan. Failure of the MGU to submit the proposal in time resulted in MGU foregoing the eligible silver jubilee grant of Rs.25 lakh from the UGC.

The University Grants Commission had extended time limit for the utilization of 11th plan General Development Assistance upto 31.12.2015. Following this, the university submitted the final utilization certificate on 24.11.2014. The details shown in the Utilization certificate are as follows.

The VC, MGU stated (December 2016) that a special request (September, 2015) had been made to the UGC to condone the delay and release the funds. We observed that since the XIth Plan period expired in March 2015 and as the UGC guidelines clearly stipulated that no grants would be given retrospectively, the possibility of the university obtaining the special jubilee grant was remote.

Failure to avail UGC assistance of ₹ 3.09 crores during XIth plan

Based on the proposal of MGU, the UGC allotted an amount of Rs.8.68 crore under General Development Assistance (GDA) and Rs.5.19 crore for merged schemes during the XIth plan.

| Item | Allotment | Amount received | Utilisation |
|--------------------------------|---------------|-----------------|----------------|
| General Development Assistance | 8,68,25,000/- | 8,15,59,484/- | 6,94,41,121/- |
| Additional assistance | | 1,80,00,000/- | 2,00,00,000/- |
| Merged schemes | 5,19,00,000/- | 2,59,50,000/- | 3,82,68,459/- |
| Total | | 12,55,09,484/- | 12,77,09,580/- |

As per the utilization certificate directly handed over

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The time limit for completing the project by the Finance Officer on 24.11.2014, Mahatma Gandhi University utilized an extra amount of Rs. 22,00,096/- (Rupees Twenty two lakhs Nine hundred and ninety six only). The university has requested UGC to reimburse this amount and a reply is awaited.

at further assistance would be released on furnishing utilization certificate for the assistance already received.

We observed that while in the case of GDA, the MGU utilized Rs.6.94 crore against the UGC allotment of Rs.8.68 crore in the case of Merged Schemes, the utilization was Rs.3.83 crores against the UGC allotment of Rs.5.19 crore. However, the MGU failed to submit the UCs in time and consequently could not avail UGC assistance of Rs.1.73 crore under GDA and Rs.1.36 crore under Merged Schemes.

The VC, MGU replied (December, 2016) that a special request has been made to the UGC to release this grant condoning the lapse on the part of the MGU. The reply was not tenable as the extended plan period to which the grant pertains had expired in March 2015 and hence the possibility of MGU getting the grant is remote.

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| XIV | <p>Audit Paragraph 3.7.1.4 Irregular creation of non-plan posts</p> <p>The non plan expenditure (establishment expenditure) of the MGU was met mainly from non plan grant of GOK, released monthly. Section 23(x) of Mahatma Gandhi University Act 1985 empowers the Syndicate to create administrative, ministerial and other necessary posts provided that no post shall be created by the Syndicate without the approval of the Govt., if the creation of such post involves expenditure in excess of budgetary provision. Contrary to the stipulation, MGU Syndicate in its meeting (August 2013) created 56 posts under various categories without GOK's approval. As its directions to cancel the irregular posts were not complied with, GOK withheld monthly non-plan assistance of Rs.498.75 lakh for four months from December 2013 to March 2014 amounting to Rs.19.95 crore. We further observed that ten posts of Section Officers were created during the period 2002-12 resulting in the MGU operating 263 Section Officers posts against the sanctioned strength of 253.</p> <p>In the Exit Conference (December 2016) Principal Secretary, Higher Education Department stated that MGU was not given assistance of Rs.4.99 crore as they failed to adhere to the extant rules and regulations. Thus, the MGU created the above posts without the approval of GOK by exceeding its authority and put unavoidable burden on the MGU resources for which responsibility may be fixed by GOK.</p> | <p>The non plan grant is released monthly to the University. For release of non plan grants, a certificate is to be given to the state government stating that "no post creation has been done without Government concurrence".</p> <p>Considering the increased workload of examination branch as a result of sanctioning of large number of affiliated colleges/batches (with the concurrence of Govt. of Kerala) the university created one post of Joint Registrar, 2 posts of Deputy Registrars, 6 posts of Assistant Registrars, 10 posts of Section Officers, 30 posts of Assistants, 4 posts of Clerical Assistants, 1 post of Computer Programmer/DTP operator and 2 posts of peons in anticipation of Government concurrence for the new posts. Hence university was unable to give the certificate. Subsequently the created posts had been cancelled but the amount was not released.</p> <p>However, we have requested the Government for one time additional assistance of 20 crores to compensate the amount withheld.</p> <p>It may also be noted that Government have issued orders regularising the creation of 6 posts of Section Officers vide GO (MS) No.274/10/H. Edn. Dated 04-09-2010 (copy attached). Ratification orders of the remaining 4 posts of Section Officers have not been obtained so far.</p> <p>As the university has taken steps to obtain withheld grant and ratification orders for the remaining posts of section officers, dropping audit observations in this regard may favourably be considered.</p> |
| XV | <p>Audit Paragraph 3.7.2.1 Irregular</p> | |

regular payment of HRA to staff against GOK directives

The Government of Kerala revised scales of pay and allowances of employees and teachers of the state from 01 July 2004. The benefit of this revision was extended to employees of the universities of the state in June, 2006. Employees of Calicut, Kannur and MG Universities which are situated in unclassified places were paid HRA ranging from '250 to '1200 (applicable to those employees working in B/C class cities) against the admissible rate of '150. When this was pointed out in Audit, GOK directed (January 2008) the Universities to pay HRA strictly as per Government rules and to recover HRA, if any, paid in excess. While the Calicut and Kannur Universities complied with GOK's directives, the MGU failed to adhere to the directions of GOK.

Irregular payment of HRA to the employees of three universities during the period March 2006 to March 2010 amounting to '2.70 crore including '1.45 crore paid in MGU was commented in the report of CAG for the year ended 31 March 2011. The PAC in its 43rd report expressed its displeasure over the non-compliance of GOK order by the MGU and recommended (August 2012) Higher Education Department that the amount paid in excess towards HRA to the employees of Calicut, Kannur and Mahatma Gandhi Universities should be ratified at the earliest, since the majority of employees who enjoyed the benefit had either retired from service or were deceased.

We observed that despite recommendations of the PAC to issue ratification orders at the earliest, the Higher Education

The Public Accounts Committee in its 43rd Report (2011-14) recommended that the amount paid in excess HRA to the employees of Calicut University, Kannur University and Mahatma Gandhi University should be ratified. As per the PAC recommendation G.O.(Rt)No.108/2015/H.Edn. dated 19.1.2015 from Higher Education (B) Department, was received in the university ratifying the action of the University of Calicut, Kannur and Mahatma Gandhi University in having paid HRA at the rate higher than that prescribed by the Government to the employees working in Panchayat area. The universities were also directed to strictly follow the Government orders (1) G.O(P)No.3/08/H.Edn. dated 05.01.2008 and (2) G.O(P)No.86/2011/Fin. Dated 26.2.2011 for payment of HRA to the employees in future.

University had stopped the payment of HRA at higher rates vide U.O.No.298/AJV/2013/Admn. dated 14.1.2013, the Hon.High Court of Kerala stayed the implementation of that order upon a writ petition. This matter was considered by the Syndicate in detail and it was decided to request the Government to permit disbursing HRA at the existing rates till the final verdict of the Hon.High Court in the matter.

Though the matter is not finally settled, revision of Pay and Allowances of university employees of the State based on the recommendations of the 10th Pay Revision Commission, Kerala vide G.O(P)No.10/2016/Fin dated 21.1.2016 was implemented in the University. Since its implementation HRA is paid to university employees only at the rates prescribed in the pay revision order.

Since the University has stopped the payment of higher rate of HRA with the implementation of the

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| <p>ation Department issued orders only in January 2015. Inspite of orders from Higher Education Department, the employees of MGU continued to draw HRA at higher rates until the implementation of the X Pay Commission in February 2016. Thus the delayed issue of Government order and further delay on the part of MGU to adhere to the Government order resulted in employees of the university obtaining undue benefit of Rs. 2.20 Crores during April 2013 to February 2016.</p> | <p>recommendations of the 10th Pay Revision Commission, Kerala, the audit objection may kindly be dropped.</p> |
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| XVI | <p>Audit Paragraph 3.7.2.2</p> <p>Unintended benefits given to teaching staff</p> <p>While issuing orders for the implementation of UGC Scheme in December 1999, GOK stipulated that the examination work be reckoned as part of official duty. GOK also ordered (January 2001) that in accordance with the recommendations of the UGC scheme, teachers shall value answer scripts of regular students as part of their duty and no separate remuneration shall be paid for the same. However remuneration could be paid to serving as well as retired teachers in respect of valuation of answer sheets of private candidates. We observed during 2011-12 to 2014-15 percentage of regular students in the MGU ranged from 27.74 percent in 2011-12 to 43.14 percent in 2014-15. The MGU failed to segregate answer scripts of 516353 regular candidates during 2011-12 to 2014-15 for which no payment was admissible for valuation, resulting in inadmissible payment of remuneration of Rs. 13.97 crores to regular teachers for four years from 2011-12 to 2014-15 which calls for fixing of responsibility.</p> <p>While the VC, MGU stated (December 2016) that decision has been taken to stop payment of remuneration to teachers for valuation of answer scripts, the Principal Secretary, Higher Education Department stated during the Exit Conference (December 2016) that the amount paid would be recovered from the fourth installment of Pay Revision arrears due to teachers.</p> | <p>It has already been decided that no remuneration shall be paid to the teachers for valuation of answer scripts of regular students and U.O No.717/E All/1/ 478/2016/Exam dated 1.12.2016 has already been issued. Remuneration to examiners for valuation of answer scripts is now given on the basis of the respective University Order.</p> <p>Since remuneration is sanctioned on the basis of the above order, audit objection in this regard may kindly be dropped.</p> |
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| XVII | <p>Audit Paragraph 3.7.2.3 Promotion against the abolished posts</p> <p>While accepting the Report of the Pay Revision Commission, GOK ordered (February 2011) abolition of posts of Pool Officer, Section Officer (FC&D), Higher Grade, Section Officer (F&C D), Conductor Higher Grade and Asst. Librarian Grade I (Non UGC) of the MGU with effect from 26.02.2011. It was also specified in the order that only those incumbents holding the posts then could continue to hold the posts after implementation of pay revision order. However, it was observed that even though the incumbents had retired, 29 promotions (Appendix 3.1) were made subsequently in violation of the order which were invalid. This resulted in excess payment of Rs. 15.36 lakhs up to March 2016 which calls for fixing of responsibility against approving authority for granting unwarranted promotions.</p> <p>The VC, MGU stated (December 2016) that the promotions were made against these posts on the basis of interim Court orders and Syndicate decision. The reply of the VC was factually incorrect as the Court orders referred to by the VC actually refers to the Kerala University and was not applicable to MGU.</p> | <p>Promotions were given to these posts on the basis of interim Court Orders and Syndicate decision in this regard. However, Government vide letter No. 36078/PRC-D3/2013/Fin dated 05.07.2016 directed universities to make necessary amendments in their Statutes in conformity with the staff pattern fixed in the Pay Revision Order, also considering Court Orders in this regard on writ petitions filed by employees and grant salary, allowance and benefits in accordance with the amendment. The decisions taken by the university in this regard are based on Government directions and court orders from time to time.</p> |
| XVIII | <p>Audit Paragraph 3.7.3.1 Irregular Promotion to the post of Director, Physical Education</p> <p>The University Grants Commission issued (2010) regulations on minimum qualification for appointment of teachers and other academic staff in universities/colleges which required that the post</p> | <p>The post of Director in SPSS was notified with qualification prescribed by UGC vide notification No.5517/88/All-3/Admn. dated 1.6.2010 as per the minutes of the meeting of the Syndicate held on 31.3.2009, Item No. O.A.7/10.04. The decision of the Syndicate to notify the post was challenged by Dr.Binu George Varghese, the then Asst. Director, SPSS before the Hon.High Court. The Hon.High Court vide interim order dated 20.4.</p> |

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st of Director, School of Physical Education shall be filled through direct recruitment. Accordingly MGU issued orders in August 2011 for the implementation of the regulation in MGU as recommended by the Academic Council. MGU also issued notification for recruitment of Director stipulating qualifications as per UGC norms and prepared rank list for the selection. Consequently a stay obtained by Shri. Binu George Varghese, Assistant Director, Physical Education of the MGU and others from the Hon. High Court of Kerala, MGU appointed the said Shri. Binu George Varghese as Director, School of Physical Education with effect from 06 December 2014.

We observed that, while appointing the incumbent as Director, drawing remuneration in the pay scale notified by UGC, the MGU had diluted the Minimum Qualifications stipulated by the UGC for the post of Director of Physical Education and Sports. It was noticed that the incumbent was appointed as Director, even though he did not possess minimum 10 years experience as Deputy Director of Physical Education or 15 years experience as Assistant Director of Physical Education which were stipulated as necessary qualifications for appointment by UGC. The appointment of the official as Director and payment of salary and allowances based on UGC scales was irregular.

The VC, MGU replied (December 2016) that on the basis of audit observation, the matter was re-examined by the Syndicate and enquiry commission was constituted. Based on the enquiry report, it was decided to issue show cause notice to the incumbent Director.

2010 directed the University and Syndicate not to fill up the post of the Director, SPESS by direct recruitment but the selection procedure can however go on. The Syndicate at its meeting held on 17.1.2011 resolved to accept the recommendation of the Selection Committee and approved the rank list. The association of college teachers in physical education and three others filed W.P. © No.1462/2013 challenging the notification for the appointment of Director of Physical Education on the ground that the qualification prescribed in the notification is quite contrary to the provisions in the University Act and Statutes. The Hon. High Court passed orders to stay further proceedings pursuant to the notification. Then the Association of college teachers vide submission dated, 10.12.2012 requested the Syndicate to cancel the notification.

University sought legal opinion on the matter and the legal advisor opined that the university could act only on the basis of the relevant provisions of Kerala University First Ordinance 1978. Without incorporating or amending the laws of the University through proper notification, the act of issuing notifications on the basis of qualification prescribed under the UGC regulation is bad in law and therefore the notification issued by the university to the post of Director, Physical Education could be cancelled and could make appointment to the post of Director by promotion on the basis of seniority and merit as prescribed in the University First Ordinance.

Based on the opinion given by the legal advisor and the provisions of Statutes and Ordinances, the Syndicate at its meeting held on 6.4.2013 vide item No.22/13.03/6102 resolved to cancel the notification of the university with No.5517/88/AV(3Y) Admin. dated 1.6.2010 inviting application to the post of Director, Physical Education and all consequent proceedings since the qualifications prescribed for the notification is contrary to the qualifications prescribed in the Kerala University First Or

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dinances 1978 which is applicable to this university. The Syndicate at its meeting held on 6.12.2014 vide item No.28/14.06/5269 resolved to promote Dr.Binu George Varghese as Director of Physical Education on the basis of the judgement in W.P© No.37009/2004 and 1446 & 18412/2005 of the Hon.High Court and the legal opinion offered by the University Legal Advisor. Dr.Binu George Varghese was awarded Ph.D in 2009 and he had 12 years of teaching experience when he applied for promotion as Director. However, the matter was examined in detail by the Syndicate and an Enquiry Commission was constituted. Based on the enquiry report, it has been decided to issue show cause notice to Dr.Binu George Varghese for not being reverted from the present post.

As per the decision of the Syndicate, show cause memo was served and Dr. Binu George Varghese furnished his reply vide letter dated 19.06.2017. The meeting of the Syndicate held on 17.07.2017 vide minutes item OA.23/17.08/171916 resolved to refer the matter to the Standing Committee of the Syndicate on Legal Affairs. The meeting of the Syndicate held on 11.09.2017 vide item No. OA 13/17.10(171916) resolved to annul the resolution vide item No.28/14.06/8269 of the Syndicate on 06.12.2014 in promoting Dr. Binu George Varghese as Director of School of Physical Education and Sports Sciences (SPSS).

Dr. Binu George Varghese moved the Hon. High Court

questioning the above decision of the Syndicate vide WP(c)No. 27493/2017(J) and the Court in its interim judgement dated 21.08.2017 stayed the proceedings for one month. The matter was again placed before the Syndicate and the meeting of the Syndicate held on 16.09.2017 vide Minutes item No. 10/17.12/172140 resolved to direct the Standing Counsel to initiate necessary steps to settle the Court proceedings so as to enable University to carry out the order issued in this regard.

The university moved the court to vacate the stay

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| | | <p>and the court in turn extended the stay for one more month through the judgment dated 16.09.2017. The Hon. High Court pronounced the final judgement on 16.09.2017 with the following observations:</p> <p>"The action taken by the university to annul its earlier decisions and orders promoting the petitioner to the post of Director, SPESS cannot be sustained and the petitioner will be entitled to continue as Director, SPESS."</p> <p>The university then decided to file an appeal petition in order to present the case before the law with a wider perspective and transparency. As per UO No. 1087/A4/3/2018/Admn dated 17.02.2018, it was decided to entrust cases relating to Dr. Binu George Varghese to Adv. P C Sasidharan.</p> |
| XIX | <p>Audit Paragraph 3.7.3.2</p> <p>Allowing promotion counting inadmissible previous service.</p> <p>The UGC Regulation 2010 stipulated that previous regular service, whether national or international, as Assistant professor, Associate professor or Professor or equivalent in a University, College, National Laboratories or other scientific/professional Organizations such as the CSIR, ICAR, DRDO, UGC, ICSSR, ICHR, ICMR, DBT etc should be counted for promotion under Career Advancement Scheme (CAS). A scrutiny of service records of teaching staff given in Table (3.3) revealed that promotions were given counting inadmissible previous private service in four cases in violation of Career Advancement Scheme.</p> <p>Table 3.3</p> | <p>1. Dr. G. Anil Kumar, Associate Professor, School of Chemical Sciences</p> <p>The Compliance Audit Party vide audit enquiry no. 62 reported an irregular grant of promotion under Career Advancement Scheme to Dr. G. Anil Kumar, Associate Professor, School of Chemical Sciences. It was pointed out that the action of University to promote Dr. G. Anil Kumar as Associate Professor with AGP of Rs. 9000 reckoning the period of Postdoctoral Fellowship/service as Research Scientist in a private firm for CAS against the UGC Guidelines is irregular and the same had resulted in the hike of Rs. 21550 in pay.</p> <p>In the audit enquiry, it was pointed out that "reckoning the period of PDF/Service as Research Scientist in a private firm for Career Advancement Scheme against the UGC Guidelines, is irregular." In this regard Clause 10(g) of UGC Regulation 2010 is brought to the attention. "No distinction should</p> |

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List of officials who were given Career Advancement Scheme promotion in violation of UGC norms

| Name of teacher | Stage to which promoted as given in | Period of natural promotion given | Excess payment made upto March 2016 |
|---|-------------------------------------|---|-------------------------------------|
| Dr. G. Anilkumar, Assistant Professor, School of Chemical Sciences | Associate Professor | Eight years 10 months of Post Doctoral fellow in private firms. | Rs. 12.34 lakh + DA |
| Dr. Harikumar, Assistant Professor, School of Bio Sciences | Assistant Professor Stage II | Contract service in School of Bio Science for a period of two years and six months. | Rs. 1.06 lakh + DA |
| Smt. Rincyamol Mathew, Assistant Professor, School of Behavioural Science | Associate Professor | 12 years three months at School of Medical Education, Kottayam. | Pay not fixed. |

could be made with reference to the nature of management of the institution where previous service was rendered (Private/Local Body/Govt) was considered for counting past services under this Clause.

Thus the UGC places a moratorium on such classification - as private, Govt, etc- while considering past service. No objection holds therefore good against the decision taken by the then Vice Chancellor u/s 3.10 (17) of MGU Act 1985.

Under Clause 10.1 which is of a general nature regular service, in national or international, equivalent to either Assistant Professor, Associate Professor or Professor, though having any other nomenclature can be counted for CAS promotion. Besides research experience in academic/research position (equivalent to Assistant Professor) in any accredited Research Institution/Industry with evidence of published work with a minimum of 5 publications as books/ or research /policy papers can also be considered adequate for direct recruitment of Associate Professor vide Clause. 4.3 (iii) of the same regulation. It is obvious that the committee constituted should have looked into all the above aspects and the credentials of the teacher before arriving at their recommendation.

The Selection Committee met on 05-08-2013 to consider the promotion of Dr. Anilkumar G., examined and evaluated the API scores in PBAS format and recommended for promotion to Associate Professor with effect from 03-06-2011. The Audit Enquiry No.62 in the compliance Audit 2016 by Accountant General was considered by the Syndicate and the Syndicate vide its meetings held on 27-03-2017 and 01-04-2017 vide minutes item No. 173/17.03/171212 resolved to authorize Dr. K. Krishnadas, Member Syndicate, to prepare

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| Dr. S. Antony, Assistant Professor, School of Pure & Applied Physics | Assistant Professor Stage II | Two years seven months at Sherubetse College, Kanglung, Bhutan (Contract) | Pay not fixed |
| | | Nine months at Lourdes Matha college of Science and Technology, Thiruvananthapuram | |
| | | One year 11 months at PSG college of Technology, Coimbatore | |

The irregular promotions made by MGU resulted in excess payment of basic pay of at least Rs. 13.40 Lakhs in two cases while in the other two instances, the revised pay was yet to be fixed.

The VC, MGU replied (December 2016) that in respect of Dr. G. Anilkumar, as per clause 10 (g) of UGC Regulation, 2010, no distinction should be made with reference to the nature of the management of the institution where previous service rendered (private/local body/Government) was considered for counting past service.

The reply was not tenable as the said clause is applicable only to the regular

are a report in the matter.

The detailed report states that "It is seen that Dr. Anilkumar G. had worked in Astra Zenca, Bangalore India as Senior Research Scientist from 03-10-2006 to 14-03-2008 (1y5m) and at Anthem Biosciences, Bangalore, India, as Manager Synthetic Chemistry from 02-04-2008 to 30-06-2008 (3m). His service in private firms has not been considered for granting promotion or other benefits. Only his services in foreign Universities viz, Radboud University, Netherland (Post Doctoral) from 15-10-1997 to 07-02-2000 (846 ds) Osaka University, Japan (Post Doctoral) from 05-04-2000 to 19-03-2002 (714 ds) Temple University, U.S.A. (Post Doctoral) from 05-09-2002 to 09-01-2004 (492 ds) Leibniz Institute, Germany (Post Doctoral) from 05-04-2004 to 13.08.2006 (861 ds) Leibniz Institute, Germany (Post Doctoral) 26-03-2009 to 26-11-2010 (307 ds) have been taken for promotion to the post of Associate Professor with effect from 03-06-2011". The report concludes that the services of Dr. Anilkumar G. in private firms have not been considered for his promotion to the post of Associate Professor. The Syndicate on 29-11-2017 vide Minutes item No. 161/17.15/172337 resolved to accept the enquiry commission report.

In the light of the above explanation, the audit objection may kindly be dropped.

prior service and since clarified by G.O. (May 2016) that prior service rendered in unaided/self financing colleges cannot be reckoned as Qualifying Service for placement under CAS.

We were also informed that, while clarification has been sought for from the UGC on the grant of promotion to Dr. Harikumar Nair, in the case of Smt. Rincymol Mathew, no fixation of pay/hike in pay has been effected till date. Regarding Dr. S Antony, it was informed that the issuance of order for promotion for promotion to the post of Reader has been kept in abeyance.

(2) Dr. Harikumar Nair, Assistant Professor, School of Biosciences.

The Hon'ble Vice Chancellor has ordered to obtain clarification from the UGC and the letter was sent to UGC seeking clarification on the matter. As per UGC Regulations 2010 clause 10.1 (f), Ad hoc or temporary service of more than one year duration can be counted provided that:

- i) The period of service was of more than one year duration. The incumbent was appointed on the recommendation of duly constituted Selection Committee
- ii) The incumbent was selected to the permanent post in continuation to the ad hoc or temporary service, without any break

The promotion granted to Dr. Harikumar Nair counting temporary service was in accordance with the provisions of UGC Regulations 2010. The University received clarification from UGC vide letter No. F.16-4/2013 (PS/MISC) Dated 08.07.2017 from Under Secretary, UGC, New Delhi that Clause 10.0 of UGC Regulations are mandatory and should be strictly followed for appointment of teachers for academic staff in Universities and colleges. The Internal Quality Assurance Cell (IQAC) of the University found that the promotion granted to Dr. Harikumar Nair as Assistant Professor-Stage II (AGP-7000) was valid and University issued Order No. 7257/IQAC/1/Promotions/2017/Admn dated 13.12.2017 in this regard.

In the light of the above explanation, the audit objection may kindly be dropped.

(3) Smt. Rincymol Mathew Assistant Professor at School of

Behavioural Sciences joined in the service of Mahatma Gandhi University as Assistant Professor at School of Behavioural Sciences on 21.01.2011. The Syndicate held on 06.12.2014 resolved to count the previous service rendered by Smt. Rincymol Mathew, with effect from 03.10.1998, the date of commencement of her service as Lecturer in scale of pay in the school of Medical Education, Kottayam.

However, the meeting of the Syndicate sub-committee on staff held on 13.03.2018 vide item No. O.A.6 recommended to cancel the decision taken at the meeting of the Syndicate held on 06.12.2014 vide Item No. 46/14.01/6998 regularizing the service of Smt. Rincymol Mathew from 03.10.1998 taking into account her service at SME. The Vice Chancellor approved the recommendations of the sub-committee as per Mahatma Gandhi University Act 1985 Chapter III Rule 10(17) AND University Order No. 2649/A IX/1/2018/Admn dated 17.03.2018 was issued accordingly. However, the Hon. High Court of Kerala up on WP(C). No.13265 of 2018 filed by Smt. Rincymol Mathew, directed the university to pass orders counting past service in accordance with the UGC regulation without delay. The matter is now placed before the Syndicate of the university for a decision.

(4) Dr Antony. S., Assistant Professor, School of Pure and Applied**Physics**

The Selection Committee held on 2/6/2015 had recommended to promote Dr Antony. S., Assistant Professor, School of Pure and Applied Physics to the post of Reader with effect from 9/1/2010.

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reckoning the Previous Service and also on the basis of the Appraisal reports submitted by the incumbent. Syndicate held on 21.10.2015 resolved to authorize the Vice Chancellor to take appropriate decision regarding the promotion of Dr. Antony S.

Meanwhile, he submitted a complaint to Government alleging delay in the process of his promotion. In order to give foolproof reply to Government, details of his previous service was scrutinized again. Since there arose certain doubts about the reckoning of his previous service, opinion of Kerala State Audit Department (KSAD) was sought for. The Kerala State Audit Department had directed the University to obtain clarification from Government on the matter. Vide this office letter No. Adm. All(2)/8885/2015 dated 19/1/2016, clarification from Government on the matter was sought for. As per letter No. B4/200/2016/H. Edn dated 23.05.2016, Government of Kerala have informed that the prior service rendered in unaided/Self Financing Colleges cannot be reckoned as qualifying service for placement under Career Advancement scheme. In the light of the clarification issued by the Government and audit objection in this regard, the meetings of the Syndicate held on 27.03.2017 and 01.04.2017 considered the matter and as per minutes item No. 181/17.03/171104 resolved to cancel the irregular promotion granted to Dr. Antony. S, Assistant Professor, School of Pure and Applied Physics and university issued order No. 2392/All/3/2017/Admn. dated 29.04.2017 in this regard. A copy of the order is enclosed with this for information.

Since university has taken action in the above cases, the audit objection may kindly be dropped.

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| XX | <p>Audit Paragraph 3.7.3.3</p> <p>Irregular grant of advance increment</p> <p>Dr. Sibi Zacharias is a faculty in School of Management and Business Studies (SMBS) which functions under AICTE regulations and his promotions were to be regulated under AICTE Regulations. Dr. Sibi Zacharias was appointed as Lecturer in SMBS with effect from 05 August 2008. Considering his past service in St. Berchans college he was promoted as Lecturer Senior Scale with effect from 11 July 2003 and Lecturer Selection Grade with effect from 11 July 2008. Under Career Advancement Scheme he was promoted as Associate professor with effect from 11 July 2011 in the pay band '37400-67000 with AGP of '9000. He was granted three compounded advance increments for acquiring PhD while in service i.e. on 29 November 2011 in the scale of '37400-67000).</p> <p>AICTE issued a clarification in January 2016 according to which three non-compounded increments for those who acquired PhD shall be granted only in PB-3 (15600-39100) and no advance increment could be allowed in PB-4 ('37400-67000). Audit noticed that GOK had also issued orders (May 2016) to recover the irregular payments made on this account. The irregular grant of advance increments resulted in excess payment of '2.32 lakh + DA which is yet to be recovered from him.</p> <p>The V The VC, MGU stated (December 2016) that the matter would be placed before the Syndicate for a decision. Reply was not tenable as the MGU has to revise the pay and recover the excess payment made to Dr. Sibi Z</p> | <p>The Syndicate considered the audit objections raised by the Accountant General and resolved to inform the Accountant General / Department of Higher Education that it was decided to recover the excess amount granted to Dr. Sibi Zacharias, Associate Professor, School of Management and Business Studies.</p> <p>Accordingly, University issued Order No.1653/A/21/25017/Admn dated 21.03.2017 cancelling promotion granted to Dr. Sibi Zacharias before due date and to recover excess amount of paid to him as pointed out by Audit.</p> <p>However, Dr. Sibi Zacharias filed a writ petition (wp (c) No. 19825/2017) in the Hon. High Court of Kerala challenging the decision of the University. Consequently, the Hon. High Court in its verdict issued on 15.06.2017 cancelled the order issued by the University on 21.03.2017 and ordered university to consider it as a show cause notice to the petitioner to offer his explanation and issue fresh orders thereafter. The Vice Chancellor conducted a hearing on 26.07.2017 in this matter and decided to stick on to the promotion granted to Dr. Sibi Zacharias on 11.07.2011 to the post of Associate Professor as per UGC Regulations 2010 and place it before the Syndicate for a final decision. The Syndicate at its meeting held on 29.01.2017 vide Item No.176/17.15/172192 resolved to ratify the decision taken by the Vice Chancellor and University Order No.7347/A9/1/2017/Admn dated 15/12/2017 was issued accordingly.</p> <p>Accepting the above explanation, the Audit objection may kindly be dropped.</p> |
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| | acharias. GOK may ensure re-fixation of pay and recovery of excess payment. | |
| XXI | <p>Audit Paragraph 3.7.3.4 Provisional advances pending adjustment</p> <p>GOK ordered (July 2000) that failure to adjust temporary advances within time would entail recovery in lump sum along with penal interest at current bank rates. GOK, subsequently prescribed (October 2011) a period of three months for presentation of final bills and the penal interest was fixed at 18 per cent per annum on the unutilized portion of advance. We noticed that 414 numbers of provisional advances amounting to Rs.6.10 Crores given by MGU to staff of various Departments during April 2001 to March 2016 were yet to be adjusted (October 2016).</p> <p>We observed that consequent to the failure of the Finance wing to ensure prompt settlement, the possibility of the temporary advances being partially utilized/ non- utilized and consequent retention of funds outside the University accounts cannot be ruled out.</p> <p>The VC, MGU replied (December 2016) that the Deputy Registrars have been authorized to issue notices to employees who have not regularized the provisional advances within the prescribed time limit, failing which their salary would be withheld.</p> | <p>Notices were issued to the employees who had not regularized the provisional advances within the prescribed time limit to regularize them within one month, failing which their salary would be withheld. Following this, a number of advances have been settled and many are in the process of being settled.</p> <p>The Syndicate at its meeting held on 25.02.2017 considered the audit objection in this regard and decided to recover the amount with interest from the salary of those officials who had not submitted bills for regularization of Provisional payment. It was also resolved to request the Accountant General to drop the Audit Objections, in the light of the clarifications.</p> |
| XXII | <p>Audit Paragraph 3.7.3.5 Improper contract Management</p> | <p>In this matter it is clarified that the MoU signed on 24th August, 2011 existed at the time of revision.</p> |

Article 51 of the Kerala Financial Code (KFC) Vol. I requires that contract for the supply of stores or execution of work should be made only after inviting and receiving tenders from all who wish to tender. The terms of the contract should also be definite and there should be no room for ambiguity or misconstruction of any of its provisions. Terms of contract once entered into should not be materially varied without the previous consent of the Government or the authority competent to enter into the contract.

The MGU invited (July 2008) quotations for printing and supplying customized text books for BCA and MCA. A contract was entered (August 2008) into between the

Registrar of MGU and M/s. Vikas Publishing House Pvt. Ltd. (printer) for printing and supplying customized text books for BCA and MCA, which was valid for three years from the date of first print order with provision to extend based on mutual consent. The contract provided for the printer to print and deliver books at the following rates.

Table 3.4 : Rates for printing and delivery of books

| Print Run | Rate per page |
|-----------|----------------|
| 500 | 39 paise/page |
| 1000 | 34 paise /page |
| 1500 | 33 paise/page |

(Source: Agreement between MGU and M/s. Vikas Publishing House Pvt. Ltd)

The contract also stipulated that in case the print run exceeded 1500 copies,

of the printing rates. The tenure of the MoU was three years and it was coming to an end. A fresh MoU had to be signed. Revision of the existing printing rates was set as a condition of renewing the MoU by M/s Vikas Publishing House, New Delhi. As per the order of the Hon. Vice-Chancellor, the matter was placed before the Syndicate held on 06.12.2014 (14.10) and the Syndicate decided to revise the print rates, irrespective of the number of copies and a fresh MoU was signed on 13th April, 2015. The decision taken by the Syndicate was due to the urgency of printing new study materials.

The meeting of the Synticate held on 25.02.2017 considered the audit objection and resolved to ensure that such instances shall not be repeated in future. It was also resolved to request the Accountant General to drop the Audit Objections, in the light of the clarifications.

there would be a marginal decrease in the quoted price.

We noticed that MGU, after initially awarding the work to the printer in 2008 continues (2016) to award fresh printing jobs to the same printer without resorting to fresh tenders. It was seen that a renewed agreement with the printer (August 2011) stipulated printing charges of 37 paise, 31 paise and 30 paise for 500 pages, 1000 pages and 1500 pages respectively. On the expiry of the period of the agreement, the firm demanded an enhancement of rates by 33 per cent (i.e. 10 paise per page). The Syndicate of MGU accepted the revised rates demanded by the printer and executed a fresh agreement (April 2015), and paid enhanced rates as shown in Table 3.5

| Minimum print copies | Original rate | Revised rate | Amount in original rate (in Rs) | Amount in revised rate (in Rs) | Excess amount paid (in Rs) |
|----------------------|-------------------|-------------------|---------------------------------|--------------------------------|----------------------------|
| 500 | 37 paise per page | 47 paise per page | 2713 728 | 3447 168 | 7334 40 |
| 1500 | 30 paise per page | 40 paise per page | 4744 080 | 6325 440 | 1581 360 |
| TOTAL | | | 9772 608 | 2314 800 | |

We observed that MGU, instead of resorting to open tender and seeking competitive rates, acceded to the demand of the printer for enhancement of cost which had resulted in excess payment of Rs. 23.15 lakhs. Thus, the MGU

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| | <p>action to increase the rates without calling for fresh tender was irregular, which calls for fixing of responsibility.</p> <p>The VC, MGU stated (December 2016) that the agreement for printing was renewed without fresh tender due to urgency of printing new study materials. The reply was not acceptable as MGU was aware of the period of agreement and should have invited fresh tenders before the period of earlier agreement expired.</p> | |
| XXIII. | <p>Audit Paragraph 3.7.3.6 Extra expenditure due to printing of bar coded answer books</p> <p>In order to avoid false numbering in the valuation camps, the MGU introduced bar coded answer books from the academic year 2009-10. However, false numbering system was re-introduced in CBCSS UG examinations from October/November 2015 due to problems relating to scanning of bar code, transmission of marks from the centralized valuation camps, network connectivity, difficulty in retrieval of answer book, threat to the secrecy of bar code due to the availability of mobile application to read bar code etc.</p> <p>As MGU had withdrawn the bar coded answer books, Audit noticed that these bar coded answer book which were already printed were being used as ordinary answer books with manual false numbering being done, except in the case of supplementary examination of UG students admitted prior to 2013. However, even after finding the futility of bar coded system and switching</p> | <p>Though the manual false numbering system was introduced for the fifth and third semester UG (CBCSS) examinations 2015 October/November after making necessary modifications in the respective computer program for that particular examination, the online transmission by scanning the barcode was the mode for tabulation of marks for many other UG and PG examinations being conducted in affiliated colleges.</p> <p>University Examinations are being conducted in about 400 examination centres. The answerbooks are being distributed among affiliated colleges in two/three lots as per their requirements every year. Switching over to another type of answer book all of a sudden is practically impossible. Using different type answer books in different colleges will lead to identification of answerbooks during the valuation process.</p> <p>Software for the tabulation of marks and generation of results has to be modified before switching over to the data entry system from the online transmission system, for every examination. The modi-</p> |

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| | <p>over to the manual false numbering system, orders were again seen placed (December 2015 and July 2016) for printing 40 lakh bar coded answer books at the rate of Rs. 5.35 per book. We observed that the action of MGU to print bar coded answerbooks which were not required resulted in avoidable excess expenditure of Rs. 55 lakhs, which calls for fixing of responsibility.</p> <p>The VC, MGU stated (December 2016) that, M/s Kerala Books and Publishing Society, a GOK enterprise erroneously printed decoded value in the four lakh number of answer books supplied against supply order dated 16 December 2015 and it was to utilize this quantity that urgent decision was taken for re-introducing manual false numbering. The reply was not tenable as decision to re-introduce false numbering was taken in October 2015 for speedy declaration of results.</p> | <p>ification of software is now completed.</p> <p>When M/s. KBPS supplied the answerbooks as per the Work Order No.PS2/BAB/KBPS/2015 dtd.16.12.2015 it was noticed that the Barcodes had been decoded and the value printed along with the barcode in the place of the serial numbers to be printed. The erroneous printing was with 4 Lakh number of answerbooks. In order to utilize that quantity, an urgent decision was taken for manual false numbering with the answerbooks. It may also be noted that the false number printed in the counterfoil of the answerbooks along with the serial number is a security feature also.</p> <p>As per U.O.No.129/EAI/1/125/2017/Exam. Dated 24.01.2017 university has introduced answer books without barcode in the economic point of view.</p> <p>Considering the above explanation, the audit objection may kindly be dropped.</p> |
| XXIV | <p>Audit Paragraph 3.7.4.1 Failure to comply with statutory provisions on time and resultant extra expenditure</p> <p>The Syndicate of MGU, accepting (October 2011) recommendations of an Expert Committee resolved to enroll all eligible employees of Self Financing Institutions to Employees Provident Fund (EPF) scheme with effect from 01 Jan 2012. However, consequent to the directions of the Assistant Provident Fund Commissioner, EPF that the employees were to be enrolled under the scheme from the date of entry in service, the Syndicate resolved (21 July 2012) to admit eligible employees of four</p> | <p>The Regional Provident Fund Commissioner, Kottayam Region, vide proceedings dated. 16.08.2012 had directed to submit a consolidated statement of arrears in respect of all the Self Financing Institutions under the University which are covered under EPF & MP Act 1952. Thus a consolidated statement of arrears of Rs. 4,35,17,293/- (Rupees Four Crores thirty five laths seventeen thousand two hundred and ninety three only) was arrived at (including both the institutional share and employees share). Out of these, as directed by the Regional Provident Fund Commissioner the Institutional share of Rs. 2,15,00,000/- (Rupees Two Crores Fifteen Laths only) was paid to EPF Organization as per Vice Chancellors Order, invoking sub section 17 Section -10 Chapter- III of M.G. University</p> |

SFIs to the EPF from the date of entry in service. However, the Regional Provident Commissioner (February 2013) directed MGU to remit arrears of both employer and employee contribution from the date of joining of each employee. Accordingly, arrears amounting to Rs. 4.35 Crore ('2.15 Crores as Employers contribution and '2.20 Crores as Employees contribution) payable in respect of the employees of SFIs from the date of inception was paid to EPF during the period April 2013 to October 2013.

We observed that as per para 32 of the EPF Scheme, no deduction can be made from any wages other than that which was paid in respect of the period or part of the period in respect of which the contribution was payable. As such, MGU cannot recover the arrear amount paid by it in respect of the Employee share.

The failure of MGU to enroll the employees to EPF Scheme from the date of entry in to service forced MGU to pay the employee share also, resulting in an avoidable expenditure of Rs. 2.20 Crores. Besides, MGU was also liable to pay interest and damages demanded by the EPF under the Employee's Provident Funds and Miscellaneous Provisions Act 1952 amounting to Rs. 3.78 Crores.

The VC, MGU while concurring with the audit observations stated (December 2016) that the employees contribution was to be recovered from the existing employees of the institutions. The reply was not acceptable as MGU has not recovered the amount from its employees even after a lapse of three years. Further, MGU needs to fix the responsibility for the failure to enroll the employees to EPF Scheme on time.

Considering the financial difficulties faced by the University, the Regional PF Commissioner accepted the schedule of payment submitted by the University vide proceedings dated. 06.05.2013.

The Second and Third installments of Rs. 75,00,000/- each were remitted as per U.O. No. 2761/SF1/2013/Admn. dated. 18-05-2013 and U.O.No. 3733/SF1/2013/Admn. dated. 04-07-2013.

The Fourth and Final installment of Rs. 69,85,656/- was remitted vide U.O. No. 5363/SF1/2013/Admn dated. 05-10-2016.

In order to recover the employees contribution, already remitted by the university to EPF organisation, Assistant Registrar (SF) was deputed to visit the office of the EPF at Kottayam on 12-12-2014 to obtain clarification whether there were any legal impediments as per the EPF Act to recover the arrear of the employees' contribution remitted by the University from the existing employees.

The Accounts Officers, EPF informed that there are no provisions in the EPF Act, which allows the employer to recover the arrear amount of employee's contribution from the monthly salary of the employees.

Later the Assistant PF Commissioner, EPF Kottayam forwarded summons to the Heads of the Departments of the Self Financing institutions to appear for hearing and for payment of damages and interest for belated remittance made during specified periods.

In connection with the above summons, hearing

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| | | <p>was conducted at EPF Office, Kottayam on 05.02.2015, which was attended by the Deputy Registrar and Assistant Registrar, SFI of the University. The Officers requested the Assistant PF Commissioner to exempt the University from the payment of huge amount as damages and interest. The Assistant PF Commissioner informed that the interest could not be waived/reduced, but damages can be. He advised that the University could approach the EPF Appellate Tribunal to waive the damages. Steps are being taken for filing an appeal petition for the refund of damages. The Syndicate considered the audit objections raised by the Accountant General and it was resolved to file an appeal before the EPF Appellate Tribunal to waive the damages and if necessary, a senior Counsel be engaged for the purpose.</p> <p>However, in the context of the freezing of the bank accounts of the School of Medical Education in connection with the payment of EPF arrears, WP (C)No.7765/2017 (U) was filed in the Hon. High Court of Kerala and the Hon. High Court in its interim verdict stayed the action of the EPF authorities, allowing the university (School of Medical Education) to operate the bank accounts. The case is still pending in the Hon. High Court of Kerala for final verdict.</p> |
| XXV | <p><i>Audit Paragraph 3.7.4.2</i></p> <p>Deficiencies in the internal control mechanism</p> <p>Internal control provides reasonable assurance to the Management about compliance of applicable rules and regulations. It was noticed that the internal control in MGU was inadequate in view of the following.</p> | <p>In consideration of the audit observation regarding strengthening of internal audit system, a section with name "Internal Audit" was formed on 23.01.2018 under the finance branch for conducting audit with regard to the utilization of fund in various Departments and Inter School and Inter University Centres.</p> <p>* Strict directions had been given to the sections concerned to prepare annual DCB statements without fail.</p> |

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| <ul style="list-style-type: none"> ■ There was no internal audit wing in MGU. | <ul style="list-style-type: none"> * Step will be taken to cross checking of claims relating to the payment of remuneration for valuation of answer scripts. |
| <ul style="list-style-type: none"> ■ Demand Collection Balance statements are not being prepared and recovery of dues watched effectively. | <ul style="list-style-type: none"> * The Asset Register already prepared is found to be incomplete and steps are being taken to modify and complete the same. |
| <ul style="list-style-type: none"> ■ There was no cross checking of claims relating to the payment of remuneration for valuation of answer scripts with reference to the data available in the examination wing. | <ul style="list-style-type: none"> * A Committee has been constituted for preparing a draft for University Office Manual in a time bound manner. <p>The audit objections may kindly be dropped in the light of the clarifications.</p> |
| <ul style="list-style-type: none"> ■ MGU had not maintained any asset register. Physical verification of assets has not been conducted during the period of review. | |
| <ul style="list-style-type: none"> ■ MGU had no independent manual of office procedure and was adopting secretariat manual which was not suitable in a university set up. | |

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| | <p>■ The VC, MGU while accepting the audit observations stated (December 2016) that necessary action would be taken to strengthen the internal control mechanism.</p> | |
| XXVI | <p>Audit Paragraph 3.8 Conclusion</p> <p>The performance of the MGU, academically and financially, was far from satisfactory. MGU offered courses which were not recognized by the UGC. It offered MBA courses through its off campus centers which were not recognized by the AICTE. However, the degree certificates offered by MGU were similar to those awarded to students who were pursuing regular, full time MBA courses approved by the AICTE. A Five Year Integrated Double Degree BA (Criminology) LLB (Honours) course offered by MGU was neither recognized by the UGC nor complied with the norms laid down by the Bar Council of India. The career of 970 students who have enrolled for the course is at risk since the BCI has made it clear that they would not be eligible to enroll as Advocates and practice Law as a profession.</p> <p>The directions of the UGC to frame uniform syllabus to ensure seamless mobility of students across the higher education institutions in the country and abroad is yet to be complied with by MGU. There was delay in publishing of results of the UG/PG courses offered by MGU. Results of revaluation of answer books were released very late, in some instances, after the completion of the next examination, thus causing</p> | <ul style="list-style-type: none"> ○ It was in the light of the verdict of the Hon'ble Supreme Court that the University used its powers to design and conduct the academic programmes. Steps have been taken to change the nomenclature of various Programmes being conducted by the University, in conformity with the directives of the University Grants Commission. ○ All the Off Campus Centres have been closed and the MBA programme is no more conducted in the Off Campus stream. ○ On the basis of a series of discussions the Hon. Vice Chancellor and Pro Vice Chancellor had with the Bar Council of India, changes were made in the Syllabus. The Bar Council of India agreed to limit the fine, to Rs. 2 lakhs and the University has remitted the amount of the students who have completed the course. Hence the risk cited by the audit does not exist. ○ The scheme and syllabus for the UG Courses were approved by the Academic Council at its meeting held on 06.05.2017 and classes commenced for the UG courses with the revised syllabus in force from the academic year 2017-18. ○ The University has taken steps to release the results in accordance with the Examination Calendar. Most of the results are published in time. University has issued orders to impose a fine of Rs. 10000/- for conspicuous variation of marks during valuation. |

sing hardship to the students.

Audit We noticed that 197 of the 314 Research Guides appointed by MGU were ineligible to hold the post.

Instances of MGU, failing to tap potential revenue streams and incurring irregular expenditure were seen. MGU had to forgo UGC/GOK assistance due to its failure to comply with stipulated guidelines. The staff of MGU continues to be paid HRA at ineligible higher rates despite directives from GOK to the contrary. Excess payment on this account was Rs.2.20 crore during 2011-12 to 2015-16. Even though examination work was part of official duty, the teachers were irregularly paid remuneration of Rs.13.97 crore during 2011-12 to 2014-15. Failure of MGU to enroll employees into EPF scheme from the date of entry into service resulted in avoidable expenditure of Rs.2.20 crore and potential liability of Rs.3.78 crore towards interest and damages. S[]

Irregular promotions, grant of advance increments, defective contract management, avoidable expenditure, etc were noticed. Besides, irregularities were noticed in the functioning of Self Financing Institutions leading to loss to MGU.

Major decisions were taken by the VC without holding consultations with the Academic Council. This resulted in the MGU taking wrong decisions in various instances, which could have been avoided had the statutory bodies like the Academic Council and CDC been truly functional. The CDC, tasked with the responsibility to review the implementation of various programmes and activities met only once during 2011-12 to 2015-16. These statutory bodies were thus rendered defunct.

- o The University grants recognition as Research Guides only on the basis of the directives issued by the UGC.
- o With the implementation of the recommendations of the 10th Pay Revision Commission, Kerala vide G.O(P)No.10/2016/Fin dated 21.1.2016 HRA is given to the university employees at the rate approved by the Government.
- o It has already been decided that no remuneration shall be paid to the teachers for valuation of answer scripts of regular students and University order No. 717/EAI/1/478/2016/Exam dated 1.12.2016 has already been issued.
- o The Syndicate has resolved to file an appeal before the EPF Appellate tribunal to waive the damages and if necessary, a senior Counsel be engaged for the purpose.
- o The meeting of the Academic Council is now convened regularly. On earlier occasions, the meetings could not be conducted on account of lack of quorum due to the delay in constitution of the members of the Academic Council. In future, this practice will not be repeated.
- o The charge of Director, College Development Council has been assigned to a Professor of the Statutory Department. Steps are also taken to fill up the vacancy through Kerala Public Service Commission and the vacancy is reported to KPSC.
- o The University has formed an Internal Audit Wing to conduct audit with regard to University Departments/Inter University Schools/Centres as per Office Order No.FO/Audit/15/2018 dated 23.01.2018.

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|-------|---|---|
| | There was no internal audit wing in the MGU which resulted in the lack of internal control mechanism. | |
| XXVII | <p>Audit Paragraph 5.3 Fraudulent drawl of remuneration for valuation.</p> <p>Examiners of the Mahatma Gandhi University (MGU) were paid remuneration for valuation of answer scripts done by them. As per MGU circular (July 2013) the camp officers of valuation camps had to submit claims of examiners along with their State Bank of Travancore (SBT) account numbers for effecting direct payment of remuneration to the examiners.</p> <p>We observed from the scrutiny of records that the camp officer of School of Technology and Applied Sciences (STAS) Pathanamthitta requested (October 2015) the Finance Officer of the MGU to issue him a cheque for payment of remuneration to the examiners, on the plea that most of the examiners did not have bank accounts with the SBT. The Finance Officer agreed (October 2015) to the request of the camp officer and issued cheque for Rs. 22.17 lakh in favour of the camp officer for further disbursement to the examiners. After disbursement, the camp officer submitted contingent bills claiming that 1,54,323 answer scripts were examined at the camp and payment of Rs. 22.17 lakhs was made to the examiners. As a result of cross check of the claim contained in the contingent bills with the stock/bundle register maintained at the camp, we observed that only 1,01,974 answer scripts and not 1,54,323 answer scripts were evaluated at the camp.</p> <p>We observed that the camp officer had inflated the number of answer script</p> | <p>The Syndicate vide Order No. 4291/AI /2/2015 dated 08.03.2016 constituted a high level Enquiry Commission consisting of Pro Vice Chancellor and two members of the Syndicate to conduct a detailed and comprehensive enquiry in to the fraudulent drawl of remuneration by the camp officer.</p> <p>A team of experts comprising one Assistant Registrar and two Section Officers were also entrusted to assist the Enquiry Commission. The Commission and the Experts conducted a detailed enquiry and verified all the documents. A total amount of Rs. 19,70,791/- (Rupees Nineteen Lakhs Seven Thousand Seven Hundred and Ninety One only) was found claimed in excess by the Camp Officer. The cheques issued to the Camp Officer for the above excess claims were neither issued nor authorized or sanctioned by the Finance Officer.</p> <p>The audit observations in this regard may kindly be dropped.</p> |

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s by 52,349 numbers in the contingent bills submitted by him and made an additional claim of Rs.11.26 lakhs which was not disbursed to the examiners.

Consequent to our audit finding (June 2016), the MGU placed the camp officer and a section officer (currently Assistant Registrar (Exams.) under suspension (July 2016) who were responsible for submission and passing of the claim respectively. The VC, MGU stated (December 2016) that in addition to the departmental enquiry being conducted by MGU, the matter had been reported to the State Vigilance and Anti-Corruption Bureau which had registered a case in this regard.

We, however observed that no action had been initiated against the Finance Officer who was primarily responsible for violating the orders of the MGU by agreeing to the request of the camp officer for payment through cheque which enabled the camp officer to defraud Rs.11.26 lakhs.

R. J. M.

വിജ്ഞാപനം
അഡീഷണൽ സെക്രട്ടറി
ഉന്നത വിദ്യാഭ്യാസ വകുപ്പ്
ഗവ. സെക്രട്ടേറിയറ്റ്
തിരുവനന്തപുരം

കേരള നിയമസഭയുടെ പബ്ലിക് അക്കൗണ്ട്സ് കമ്മിറ്റി (2016-19) മാർച്ച് മാസത്തിൽ അവസാനിച്ച കൺട്രോളർ ആന്റ് ഓഡിറ്റർ ജനറൽ റിപ്പോർട്ട് പ്രകാരം നമ്പർ 5.5 സ്വീകരിച്ച നടപടികൾ സംബന്ധിച്ച റിപ്പോർട്ട്

| ക്രമ നമ്പർ | പ്രകാരം നമ്പർ | പ്രകാരം | സ്വീകരിച്ച നടപടി |
|------------|---------------|--|--|
| 1 | 5.5 | <p>(Unfruitful expenditure on a recording theatre)</p> <p>(A recording theatre constructed and fully equipped at a cost of Rs. 148 Crore remained idle since August 2011 due to failure of Government of Kerala to engage technical and administrative staff.)</p> | <p>തിരുവനന്തപുരം ശ്രീസ്വാമി തീർത്ഥാടക സർക്കാർ സംഗീത കോളേജിൽ 2008-09 വർഷത്തെ പ്ലാൻ ഫണ്ടിൽ ഉൾപ്പെടുത്തി, 148 കോടി രൂപ ചെലവിൽ അനുവദിച്ച റിക്കാർഡിംഗ് തിയേറ്ററിൽ പ്രവർത്തനത്തിനാവശ്യമായ ജീവനക്കാരെ നിയമിക്കുന്നതിന് കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടർ സർക്കാരിലേക്ക് പ്രകാരം നൽകിയിരുന്നു. എന്നാൽ സർക്കാരിന്റെ സാമ്പത്തിക സ്ഥിതി മെച്ചപ്പെടുന്നതനുസരിച്ച് ഇക്കാര്യം പിന്നീട് പരിഗണിക്കാമെന്ന് തീരുമാനിച്ചിരുന്നു.</p> <p>സ്റ്റുഡിയോ പ്രവർത്തനരഹിതമായി കിടക്കുന്ന സാഹചര്യം അക്കൗണ്ട്സ് ജനറൽ ചൂണ്ടിക്കാണിച്ചിരുന്നു. പബ്ലിക് അക്കൗണ്ട്സ് കമ്മിറ്റി റിപ്പോർട്ടിന്റെയും, കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടറുടെ പ്രകാരം പരിഗണിച്ച് തിരുവനന്തപുരം ശ്രീസ്വാമി തീർത്ഥാടക സർക്കാർ സംഗീത കോളേജിൽ റിക്കാർഡിംഗ് തിയേറ്ററിന്റെ പ്രവർത്തനത്തിനായി സൗണ്ട് എഞ്ചിനീയറിംഗിൽ ബിരുദം/ഡിപ്ലോമയും റിക്കാർഡിംഗ് തിയേറ്ററിൽ ഒരു വർഷത്തെ പ്രവൃത്തി പരിചയവുമുള്ള ഒരു സൗണ്ട് എഞ്ചിനീയറേയും, ഇലക്ട്രിക്കൽ എഞ്ചിനീയറിംഗിൽ ബിരുദം/ഡിപ്ലോമയും, റിക്കാർഡിംഗ് തിയേറ്ററിൽ ഒരു വർഷത്തെ പ്രവൃത്തി പരിചയവുമുള്ള ഒരു എഞ്ചിനീയറിംഗ് അസിസ്റ്റന്റേയും, 28.04.2017-ലെ ജി.ഒ. (പി) നമ്പർ 56/2017/ധന തിരുവനന്തപുരം യഥാക്രമം കാറ്റഗറി VIII, VI എന്നിവയിൽ ഉൾപ്പെടുത്തി ആവശ്യ നിഷ്കർഷിച്ചിട്ടുള്ള 29,200/-, 26,475/- രൂപ നിരക്കിൽ മാസശമ്പളം നൽകി കരാടിസ്ഥാനത്തിൽ നിയമിക്കുന്നതിന് അനുമതി നൽകി ഉത്തരവ് പുറപ്പെടുവിച്ചിട്ടുണ്ട്.</p> <p>എൽ.ഡി. ക്ലാർക്ക്, ഓഫീസ് അറ്റൻഡന്റ്, സൂപ്പർ, സാനിറ്റേഷൻ വർക്കർ, ഹൈന്റ് വാച്ച് മാനെ എന്നിവരുടെ ആവശ്യം വരുന്നപക്ഷം നിലവിൽ സംഗീത കോളേജിൽ ഉള്ള ജീവനക്കാരുടെ സേവനം ഉപയോഗിക്കാവുന്നതാണ് എന്നും ഉത്തരവിൽ നിഷ്കർഷിച്ചിട്ടുണ്ട്.</p> <p>ഉത്തരവിന്റെ പകർപ്പ് ഉള്ളടക്കം ചെയ്യുന്നു.</p> |



കേരള സർക്കാർ
(സംഗ്രഹം)

ഉന്നത വിദ്യാഭ്യാസവകുപ്പ് - പബ്ലിക് അക്കൗണ്ടിംഗ് കമ്മിറ്റി (2016-19) - ശുപാർശ നമ്പർ 5.5 - ശ്രീസ്വാതി തിരുനാൾ സർക്കാർ സംഗീത കോളേജ്, തിരുവനന്തപുരം - റിക്കോർഡിംഗ് തീയേറ്ററിൽ ജീവനക്കാരെ കരാർ വ്യവസ്ഥയിൽ നിയമിക്കുന്നതിന് അനുമതി നൽകി ഉത്തരവ് പുറപ്പെടുവിക്കുന്നു.

ഉന്നത വിദ്യാഭ്യാസ (സി) വകുപ്പ്

സ.ഉ.(സംധ്യാ)നം.1508/2017/ഉ.വി.വ. തീയതി, തിരുവനന്തപുരം 09.08.2017.

പരാമർശം :- 1) 22.12.2012, 26.11.2016 എൻ തീയതികളിലെ കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടറുടെ സി2/29593/12/കോ.വി.വ നമ്പർ കത്ത്.

2) തിരുവനന്തപുരം അക്കൗണ്ടിംഗ് ജനറൽ (എട്ഇ) യുടെ 17.08.2016 തീയതിയിലെ റിപ്പോർട്ട് (സിവിൽ)/ WDP3/2016-17/38 നമ്പർ കത്ത്.

3) പബ്ലിക് അക്കൗണ്ടിംഗ് കമ്മിറ്റി (2016-19) യുടെ ശുപാർശ നമ്പർ 5.5.

ഉത്തരവ്

2008-2009 വർഷത്തെ പ്ലാൻ ഫണ്ടിലുൾപ്പെടുത്തി തിരുവനന്തപുരം ശ്രീസ്വാതി തിരുനാൾ സർക്കാർ സംഗീത കോളേജിനോട് അനുബന്ധിച്ച് അനുവദിച്ച റെക്കോർഡിംഗ് സ്റ്റുഡിയോയിൽ താഴെ പറയുന്ന തസ്തികകൾ അനുവദിക്കുന്നതിന് കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടർ സൂചന (1) പ്രകാരം ശുപാർശ നൽകിയിരുന്നു.

| ക്രമ നമ്പർ | തസ്തിക | എണ്ണം |
|------------|---------------------------|-------|
| 1. | സൗണ്ട് എൻജിനീയർ | 1 |
| 2. | എൻജിനീയറിംഗ് അസിസ്റ്റന്റ് | 1 |
| 3. | ക്യാമറമാൻ | 1 |
| 4. | എൽ.ഡി. ക്ലാർക്ക് | 1 |
| 5. | ഓഫീസ് അറ്റൻഡന്റ് | 1 |
| 6. | സീപ്പർ | 1 |
| 7. | സാന്നിറ്റേഷൻ വർക്കർ | 1 |
| 8. | നെറ്റ് വർക്കർ | 1 |

ഇക്കാര്യത്തിൽ യഥാസമയം തീരുമാനമുണ്ടാകാത്തതിനാൽ റിക്കോർഡിംഗ് സ്റ്റുഡിയോ പ്രവർത്തനമന്ദിതമായിരിക്കുന്ന അവസ്ഥ സംഭവമായി. 1.48 കോടി രൂപ ചെലവഴിച്ച് നിർമ്മിച്ച പ്രസ്തുത സ്റ്റുഡിയോ പ്രവർത്തിക്കാതെ കിടക്കുന്ന സാഹചര്യം അക്കൗണ്ടിംഗ് ജനറൽ സൂചന (2) പ്രകാരം ചൂണ്ടിക്കാണിച്ചിരുന്നു. എന്നാൽ സാമ്പത്തിക സ്ഥിതി മെച്ചപ്പെടുന്നതനുസരിച്ച് ജീവനക്കാരെ നിയമിക്കുന്ന കാര്യം പരിഗണിക്കാമെന്നായിരുന്നു തീരുമാനം കൈക്കൊണ്ടിരുന്നത്. ആവശ്യത്തിന് ജീവനക്കാരെ നിയമിക്കാത്തത് അക്കൗണ്ടിംഗ് ജനറലിന്റെ ഓഡിറ്റ് ബുക്കുകൾ കാരണമായിട്ടുണ്ടെന്ന് കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടർ റിപ്പോർട്ട് ചെയ്തിട്ടുണ്ട്.

സ്റ്റുഡിയോ പ്രവർത്തിക്കുന്നതിനുള്ള നടപടികൾ ഉണ്ടാകാതിരുന്ന സാഹചര്യത്തിൽ ഇക്കാര്യം പബ്ലിക് അക്കൗണ്ടിംഗ് കമ്മിറ്റി (2016-19)യുടെ പരിഗണനയിൽ വരികയും ശുപാർശ നമ്പർ 5.5 പ്രകാരം ഇക്കാര്യത്തിൽ സർക്കാരിന്റെ വിശദീകരണം കമ്മിറ്റി തേടുകയുമുണ്ടായി.

മേൽ വിവരിച്ച സാഹചര്യത്തിൽ, പബ്ലിക് അക്കൗണ്ടസ് കമ്മിറ്റിയുടെയും കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടറുടെയും, കൂലാർഗ പരിഗണിച്ച് ശ്രീസ്വാതി തിരുനാൾ സംഗീത കോളേജിലെ റിക്കാർഡിംഗ് തീയറ്ററിന്റെ പ്രവർത്തനത്തിനായി സൗണ്ട് എഞ്ചിനീയറിംഗിൽ ബിരുദം/ഡിപ്ലോമയും ഒരു വർഷത്തെ പ്രവൃത്തി പരിചയവുമുള്ള ഒരു സൗണ്ട് എഞ്ചിനീയറേയും, ഇലക്ട്രിക്കൽ എഞ്ചിനീയറിംഗിൽ ബിരുദം/ഡിപ്ലോമയും, റിക്കാർഡിംഗ് തീയറ്ററിൽ ഒരു വർഷത്തെ പ്രവൃത്തി പരിചയവുമുള്ള ഒരു എഞ്ചിനീയറിംഗ് അസിസ്റ്റന്റേയും കരാറടിസ്ഥാനത്തിൽ നിയമിക്കുന്നതിന് അനുമതി നൽകി ഉത്തരവ് പുറപ്പെടുവിക്കുന്നു. ടി തസ്തികകളെ 28.04.2017-ലെ ജി.ഒ (പി) നമ്പർ 56/2017/ധന ഉത്തരവിലെ യഥാക്രമം കാറ്റഗറി VIII, VI എന്നിവയിൽ ഉൾപ്പെടുത്തി ആയവയ്ക്ക് നിഷ്കർഷിച്ചിട്ടുള്ള 29,200/-, 26,475/- രൂപ നിരക്കിൽ മാസശമ്പളം അനുവദിക്കാവുന്നതാണ്. കരാർ നിയമനം സംബന്ധിച്ചുള്ള നിബന്ധിത നിയമങ്ങൾ കർശനമായി പാലിക്കേണ്ടതാണ്.

എൽ.ഡി. ക്ലാർക്ക്, ഓഫീസ് അറ്റൻഡന്റ്, സൂപ്പർ, സാനിറ്റേഷൻ വർക്കർ, നൈറ്റ് വാച്ച്മാൻ എന്നിവരുടെ ആവശ്യം വരുന്ന പക്ഷം നിലവിൽ സംഗീത കോളേജിൽ ഉള്ള ജീവനക്കാരുടെ സേവനം ഉപയോഗിക്കാവുന്നതാണ്.

കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടർ ഈ വിഷയം സംബന്ധിച്ച് അഭ്യയത്തിൽ തുടർ നടപടികൾ സ്വീകരിക്കേണ്ടതാണ്.

(ഗവർണ്ണറുടെ ഉത്തരവിൻ പ്രകാരം)
ജി.ജി.സി. ഡൊമിനിക*
അണ്ടർ സെക്രട്ടറി

കോളേജ് വിദ്യാഭ്യാസ ഡയറക്ടർ, തിരുവനന്തപുരം.
പ്രിൻസിപ്പാൾ, ശ്രീസ്വാതി തിരുനാൾ സർക്കാർ സംഗീത കോളേജ്, തിരുവനന്തപുരം.
അക്കൗണ്ടന്റ് ജനറൽ (എർ.ഇ) കോട്ടയം.
അക്കൗണ്ടന്റ് ജനറൽ (എർ.ഇ) തിരുവനന്തപുരം.
ജില്ലാ ട്രഷറി ഓഫീസർ, തിരുവനന്തപുരം.
ഇൻവെൻററിയർ ആന്റ് പബ്ലിക് റിലേഷൻസ് വകുപ്പ് (ഗവ. ഔദ്യോഗിക വെബ് സൈറ്റിൽ പ്രസിദ്ധീകരിക്കുന്നതിലേയ്ക്കായി)
കരുതൽ ഫയൽ/ ഓഫീസ് കോപ്പി.

ഉത്തരവിൻ പ്രകാരം
Mangim
സെക്ഷൻ ഓഫീസർ

List of officials promoted in violation of Pay Revision Orders

(Reference: Paragraph 3.7.2.3; Page: 50)

| Sl. No. | Name of posts | Name of Employee | Date of Promotion | Hike in Basic pay (in ₹) | | Difference (in ₹) | No. of months | Amount (Difference x No. of months) (in ₹) |
|---------|---|-------------------|-------------------|--------------------------|------------|-------------------|---------------|--|
| | | | | From | To | | | |
| 1. | Pool Officer | Beevikuju O | 31.03.2011 | 35320 | 37040 | 1720 | 60 | 103200 |
| 2. | | Molly M C | 19.01.2013 | 36960 | 37940+900 | 1880 | 38 | 71440 |
| 3. | | Ananthasankaran K | 01.11.2014 | 38600 | 37940+2380 | 1720 | 17 | 29240 |
| 4. | | Indira K K | 01.06.2015 | 38600 | 37940+3200 | 2540 | 10 | 25400 |
| 5. | | Saphiya Beevi K M | 31.03.2011 | 32860 | 35320 | 2460 | 60 | 147600 |
| 6. | Section Officer (Fair Copy and Despatch) Higher Grade | Santhi C P | 01.04.2011 | 32860 | 35320 | 2460 | 60 | 147600 |
| 7. | | Omna V P | 19.01.2013 | 34500 | 36140+820 | 2460 | 38 | 93480 |
| 8. | | Murali K K | 23.01.2013 | 34500 | 36140 | 1640 | 38 | 62320 |
| 9. | | Lalu P | 23.01.2013 | 34500 | 36140 | 1640 | 38 | 62320 |
| 10. | | Priya V N | 23.01.2013 | 33680 | 36140 | 2460 | 38 | 93480 |
| 11. | | Mohanam P M | 01.11.2014 | 34500 | 36140+820 | 2460 | 17 | 41820 |
| 12. | | Rukkiya Beevi A | 01.12.2014 | 35320 | 36140+820 | 1640 | 16 | 26240 |
| 13. | | Surendran S | 01.05.2015 | 33680 | 35320 | 1640 | 11 | 18040 |
| 14. | | Madhumathy A S | 01.06.2015 | 36140 | 36140+1640 | 1640 | 10 | 16400 |
| 15. | | Purushothaman P S | 31.03.2011 | 29860 | 30610 | 750 | 60 | 45000 |
| 16. | Section Officer (Fair Copy and Despatch) | Sailaja Devi N | 01.04.2011 | 30610 | 31360 | 750 | 60 | 45000 |
| 17. | | Rajeena P A | 19.01.2013 | 33680 | 34500 | 820 | 38 | 31160 |
| 18. | | Annamma V I | 19.01.2013 | 30610 | 31360 | 750 | 38 | 28500 |
| 19. | | Chandramma P P | 23.01.2013 | 30610 | 31360 | 750 | 38 | 28500 |
| 20. | | Annamma K | 23.01.2013 | 30610 | 31360 | 750 | 38 | 28500 |
| 21. | | Sulochana V R | 31.10.2014 | 31360 | 32110 | 750 | 17 | 12750 |
| 22. | | Geetha T U | 01.12.2014 | 32110 | 32860 | 750 | 16 | 12000 |
| 23. | | Pradeep Kumar L G | 01.05.2015 | 32110 | 32860 | 750 | 11 | 8250 |
| 24. | | Anzari M J | 01.06.2015 | 32110 | 32860 | 750 | 10 | 7500 |
| 25. | | Geethamma K N | 01.09.2015 | 32110 | 32860 | 750 | 7 | 5250 |
| 26. | Conductor Higher Grade | Tomy Varghese | 20.01.2014 | 14980 | 16180 | 1200 | 26 | 31200 |
| 27. | Pass Examiner | P V Jacob | 20.01.2014 | | | 1200 | 26 | 31200 |
| 28. | Assistant Librarian | G Geetha Bai | 25.03.2013 | | | 1720 | 36 | 61920 |
| 29. | | Joy Joseph | 19.03.2015 | | | 1720 | 12 | 20640 |
| TOTAL | | | | | | | | 1335950 |