

**AUDIT REPORT ON THE ACCOUNTS OF THE
YOGIVEMANA UNIVERSITIES, KADAPA MANDAL,
KADAPA DISTRICT FOR THE YEAR 2016-17 File Number :
SA/KDP/KADAPA/UNIV(1)/YOGIVEMANA/2016-17**

Name Of the Auditor (s) : 1. Mr/Mrs DHARANI KUMAR - SENIOR AUDITOR
2. Mr/Mrs SIRISHA - SENIOR AUDITOR
3. Mr/Mrs PADMAVATHI - ASSISTANT AUDIT OFFICER

Date Of Audit : From 26-02-2018 To 29-06-2019

Name (s) of Executive Authorities :

1. Mr Prof.B.Syamsundar - Vice Chancellor From 01-04-2016 To 31-03-2017

2. Mr Prof.Y.Nazeer Ahmed - Registrar From 01-04-2016 To 31-03-2017

GENERAL FUND

Para Number : 1 VARIATION IN ACCOUNT FIGURES (Code : 1) Rs : 0

**1) ANNUAL ACCOUNTS - CONTRIBUTORY PENSION SCHEME (CPS) -
RECEIPTS & PAYMENTS NOT TAKEN TO ANNUAL ACCOUNTS.**

During the course of audit of CPS Account, it is noticed that separate cash book was maintained for Contributory pension Scheme from November 2009 and the receipts & payments are as follows.

S.N	Year	O.B	Receipts	Payments	C.B
1	2009-10	Nil	5866977-00	1715000 -00	4151977-00
2	2010-11	4151977-00	12832228-00	6530720-00	10453485-00
3	2011-12	10453485-00	13804075-00	15330000-00	8927560-00
4	2012-13	8927560-00	17894491-00	15462573-00	11359478-00
5	2013-14	11359478-00	16607508-00	18948084-00	9018902-00
6	2014-15	9018902-00	10006536-00	11390200-00	7635238-00
7	2015-16	7635238-00	29787650-00	36705483-00	717405-00
8	2016-17	717405-00	134816999-00	134211541-00	1322863-00

But, as verified from the Annual Accounts,-It is noticed that the receipts & payments of C.P.S Accounts were not taken to Annual Accounts. Thus the Annual Accounts were understatement to that effect.

Para Number : 2 VARIATION IN ACCOUNT FIGURES (Code : 1) Rs : 0

**2) ANNUAL ACCOUNTS -SOME ACCOUNTS RECEIPTS & PAYMENTS
WERE NOT TAKEN TO ANNUAL ACCOUNTS AND NOT PRODUCED TO
AUDIT - NEEDS ACTION.**

During the course of audit it was observed that the following of Accounts were maintained by the Y.V. University and principal of the University is drawing officer to such accounts


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S.N	Name of the Account	Chque Power Authority
1	Principal Account	Principal
2	Hostel Grant Account	Principal

But, the same were not produced to audit for verification and transactions of this accounts were not incorporated in the Annual Accounts.

Hence, action would needs to be taken to produce the same to audit and figures may incorporated in annual accounts.

Para Number : 3 EXCESS UTILISATION OF GRANTS/FUNDS (Code : 2) Rs : 0

3) ANNUAL ACCOUNT - ANNAUAL ACCOUNT FIGURES NOT AGREED WITH THE ACTUALS AND OTHER DEFECTS - NEEDS RECTIFICATION.

During the course of audit on the accounts of Y.V.U., Kadapa for the year 2016-17. It was noticed that the figures shown in the Annual accounts were not tallied with the subsidiary accounts of the University as details below.

S.N	Name of the Account	Receipts as per Cash book account	Receipts As per Annual Account	Payments As per cash book	Payments As per Annual Account
1	Block Grant	189000000	186000000	136546984	0
2	Agri-science Park A/C	107673	1565622	1707485	1544183
3	N.S.S.	4851396	2915418	2866817	2955317
4	RUSA(GRANT)	50480653	50000000	10968	500,00,000
5	C.P. Brown Library	4830932	3000000	4158662	2808460

Further the following defects were noticed.

1. The opening balance shown in the R&C Statement is not in agreement with the Opening balance of the Annual account of 2016-2017.
2. The Receipts shown in the R&C Statement is not in agreement with the Receipts of the Annual account of 2016-2017.
3. The Expenditure shown in the R&C Statement is not in agreement with the of the Annual account of 2016-2017.
4. The closing balance shown in the R&C Statement is not in agreement with the closing balance of the Annual account of 2016-2017.
5. Works account receipts and payments were not taken in Annual account.

Hence action would need to be taken to rectification of above defects.

Para Number : 4 DIVERSION OF GRANTS/FUNDS (Code : 3) Rs : 0


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4) TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO ANOTHER HEAD OF ACCOUNT - NEEDS ACTION

During course of audit, it was observed that diversion of grants/funds was made during the Financial year 2016-17 from one account to another account without specific permission of Government.

Section 49 of A.P Universities Act, 1991 envisages that earmarked funds for specific purpose should not be diverted without prior permission of the Government.

The diversion of Grants / funds without prior approval of the Government is irregular and contrary to the instruction as stated above. The amount so diverted would need to be transferred to the connected account and credit particulars produced to audit for verifications.

S.N	Vr. No & Date	Name of the A/c to which amount relates	Name of the A/c to which diverted	Amount diverted RS.
1	345/21-9-16	Examination a/c	General Revenue A/c	10000000
2	601/20-1-17	Examination a/c	General Revenue A/C	10000000
3	752/31-3-17	Examination a/c	Block Grant A/c No.34714366452	20000000
4	6/07-06-16	DOA a/c	General Revenue A/C	6000000
5	6/7-6-16	DOA a/c	Development a/c	3000000
6	349/30-9-15	Principal A/c	Hostel A/c	209740
7	5/9-06-16	C.P.S. A/c	G.P.F. A/c	299733
9	1/22-4-16	Scholar ship A/c	Hostel A/c	91200
10	2/22-4-16	Scholar ship A/c	Hostel A/c	199134
11	3/26-4-16	Scholar ship A/c	Principal Current A/C	1718625
12	4/12.7.16	Scholar ship A/c	Principal Current A/C	572875
13	5/30.8.16	Scholar ship A/c	Hostel A/c	132756
14	6/30.8.16	Scholar ship A/c	Hostel A/c	58800
15	7/30.8.16	Scholar ship A/c	Hostel A/c	40800
16	8/24.10.16	Scholar ship A/c	Principal Current A/C	411500
17	9/4-11-16	Scholar ship A/c	Principal Current A/C	1236500
18	10/21.11.16	Scholar ship A/c	Hostel A/c	52910
19	11/5-12-16	Scholar ship A/c	Principal Current A/C	1394500
20	12/26-12-16	Scholar ship A/c	Principal Current A/C	457000
21	13/26-12-16	Scholar ship A/c	Principal Current A/C	628000
22	14/18-1-17	Scholar ship A/c	Principal Current A/C	230000
23	15/2-2-17	Scholar ship A/c	Principal Current A/C	1164375
24	16/3-3-17	Scholar ship A/c	Principal Current A/C	1362250


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Para Number : 5DIVERSION OF GRANTS/FUNDS (Code : 3) Rs : 0

5) DEVELOPMENT ACCOUNT - TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO ANOTHER HEAD OF ACCOUNT - NEEDS ACTION

During course of audit, it was observed that, the diversion of grants/funds was made during the Financial year 2016-17 from one account to another account without specific permission of Government.

Section 49 of A.P Universities Act, 1991 envisages that earmarked funds for specific purpose should not be diverted without prior permission of the Government.

The diversion of Grants / funds without prior approval of the Government is irregular and contrary to the instruction as stated above. The amount so diverted would need to be transferred to the connected account and credit particulars produced to audit for verifications.

S.N	Vr. No & Date	Name of the A/c to which amount relates	Name of the A/c to which diverted	Amount diverted RS.
1	50/01-09-16	Development. A/c	General Revenue A/c	21685-00
		TOTAL		21685-00

Para Number : 6NON-UTILISATION OF GRANTS BEFORE THE LAPSABLE DATE (Code : 4) Rs : 0

6) SETTING-UP FINISHING SCHOOLS A/C UNSPENT BALANCE NOT REMITTED-NEEDS EALRY REMITTANCE

During the course of audit for the year 2016-2017, it was noticed that an amount of Rs.1894551-00 grant was available with the institution As per G.O Rt.No.2, dt.5-1-09 Govt. Finance have issued budget towards setting up of finishing schools in 13 Universities in the state. An amount Rs.1500000-00 was released from 2009 on PD A/c.

It was noticed that an amount of Rs.1990942-00 grant was available with the institution including Bank Interest. Out of it an amount of nil was spent to the expenditure towards payment of Setting-up Finishing Schools during the year 2009-10 to 2016-2017 leaving an amount of Rs.1990942-00 as unspent balance. The same was kept with the institution without remitting to the grant releasing authority which causes locking of funds is irregular.

Para Number : 7NON-UTILISATION OF GRANTS BEFORE THE LAPSABLE DATE (Code : 4) Rs : 0

6) SETTING-UP FINISHING SCHOOLS A/C UNSPENT BALANCE NOT REMITTED-NEEDS EALRY REMITTANCE

During the course of audit for the year 2016-2017, it was noticed that an amount of Rs.1894551-00 grant was available with the institution As per G.O Rt.No.2, dt.5-1-09 Govt. Finance have issued budget towards setting up of finishing schools in 13 Universities in the state. An amount Rs.1500000-00 was released from 2009 on PD A/c.

It was noticed that an amount of Rs.1990942-00 grant was available with the institution including Bank Interest. Out of it an amount of nil was spent to the expenditure towards payment of Setting-up Finishing Schools during the year 2009-10 to 2016-2017 leaving an amount of Rs.1990942-00 as unspent balance. The same was kept with the institution without remitting to the grant releasing authority which causes locking of funds is irregular.

Para Number : 8NON-UTILISATION OF GRANTS BEFORE THE LAPSABLE DATE (Code : 4) Rs : 4895222

8) U.G.C. ACCOUNT - UNSPENT BALANCE NOT REMITTED-NEEDS EALRY REMITTANCE -Rs.4895222/-



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During the course of audit for the year 2016-2017, it was noticed that an amount of Rs.14690771-00 grant was available with the institution including opening balance. Out of it an amount of Rs.9957214-00 was spent to expenditure towards payment of University Grant Commission during the year 2016-2017 leaving an amount of Rs.4733557-00 as unspent balance. The same was kept with the institution without remitting to the grant releasing authority which causes locking of funds is irregular.

Hence, action would need to be taken to remit or spent the unspent balance and remittance particulars furnished to audit for verification.

Para Number : 9ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 13414392

9) ADVANCES IN VARIOUS ACCOUNTS - ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - RS.13414392-00

During the course of audit, it was noticed that, the following advances were sanctioned to the offices for various purposes noted below against each. But these advances were pending adjustments till the end of audit. As per instructions issued in the G.O.Ms.No.391,Fin(TFR)Dept.,dt.22-3-2002, the advances should be adjusted within three months from the date of drawal.

Hence early action would need to be taken either to recover in lumpsum or adjust the advances immediately.

ABSTRACT OF THE ADVANCES PENDING

S.N	Name of the Account	Advance Pending
1	Examination Account	2388453
2	General Revenue Account	55000
3	Block Grant Saving A/c	800000
4	Research Project A/c	9458939
5	SARC Account	20000
6	Principal Account, Pdtr	492000
7	IUT Account	200000
	TOTAL	13414392

1) EXAMINATION ACCOUNT

S.N	Vr. No.& date	Advances Particulars	Cheque no.	Amount involved (Rs.)	Amount Adjusted		Balance
					chq. No	Amount	
1	1/2-4-2016.	Principal chief supdt. Of affiliated colleges	706551 to 706583	1508000	706566	41000	466000
					706568	33000	
					706555	53000	
					706574	26000	
					706572	97000	
					706577	58000	
					706564	44000	
					706559	21000	
					706570	173000	
					706560	36000	
					706581	43000	
					706573	39000	
					706578	51000	
					706553	76000	
					706565	30000	
					706556	27000	
706552	30000						
706567	32000						
706562	53000						



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					706569 706575	52000 27000	
2	2/2-4-2016.	Coordinator Dept of Biotech & Bio-information kadapa	706584	10000			10000
3	3/2-4-2016.	Coordinator Dept of Earth science	706585	7500			7500
4	54/19-4-16	Principal of Chief Supdt.	706724 TO 706729	22100	706724 706725 706729	5600 4300 3000	11900
5	56/20-4-16.	Principal of YSREC of Proddatur	706731	100000			100000
6	68/26-4-18	To Dr. J.Lakshmi Prasan, ACE,YVU,Kadapa	706749	20000			20000
			706750	20000			20000
			706751	20000			20000
			706752	20000			20000
			706753	20000			20000
7	98/5-5-16	To controller of Exams,YVU,Kadapa	706922 to 706925	65000			65000
8	105/1-5-16	To M/S I group Info-tech India Pvt Limited, Noida	707018	337111			337111
9	1656/14-6-16	To Dr. B.Sreenivasulu,CE, YVU,Kadapa.	707161	20000			20000
			707162	14065			14065
10	170/15-6-16	To Principal, YSREC of YVU,Pdtr.	707167	40000			40000
11	281/18-8-16	Sri Surabi Multi power offset printers, Kadapa	146433	3400			3400
12	328/19-9-16	To Coordinator, Research cell	146543	5000			5000
13	341/21-9-16	TO paid to Principal	146557	19642			19642
			146558	12175			12175
			146559	4303			4303
			146560	3731			3731
			146561	3786			3786
			146562	2720			2720
14	364/5-10-16	To Coordinator Research cell	146582	20000			20000
			146583	10000			10000
15	393/20-10-16	TO controller of Exams	146610	20000			20000
			146611	20000			20000
			146612	20000			20000
			146613	20000			20000
16	411/4-11-16	To Chief Supdt YVU,Kadapa	146644	20000			20000
			146645	3000			3000
			146647	14500			14500
		Dept of Botany	146664	5000			5000
		Dept. of Zoology	146671	5000			5000
		Dept of MS&NT	146674	5000			5000
		Dept of MPed	146675	5000			5000
Dept of Psychology	146676	5000			5000		
17	438/16-11-16	TO controller of Exams	146696	20000			20000
			146697	20000			20000
			146698	20000			20000
			146699	20000			20000
			146700	16750			16750



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18	441/19-11-16	TO Principal, YSREC OF YVU,PDTR	146703	175000		175000
19	453/24-11-16	TO Coordinator Dept of Biotechnology	146746	12500		12500
20	580/6-1-17	To Controller of Exams	146928	20000		20000
			146929	20000		20000
			146930	12830		12830
21	581//6-1-17	To Controller of Exams	146931	20000		20000
				13440		13440
22	682/18-2-2017	To Controller of Exams	147161	152600		152600
23	687/22-2-2017	To the Principal Chief Superintendent of Examination centres	147173 to 147178	46500		46500
24	708/4-3-2017	Prof. Srinivasulu Bayineni, CE,YVU,Kadapa	147250	200000		200000
25	721/14-3-2017	To Principal, YSR, Engineering	958877	190000		190000
26	748/31-3-2017	To Chief SUPDT 3nos	958952 to 958954	30000		30000
TOTAL						2388453

2) GENERAL REVENUE ACCOUNT

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	75/5-8-2016	Dr.A.Madhusudhan Reddy, Co-rdinator, Botanical	10000
2	79/11-8-2016	To the CDC, YVU,Kadapa	20000
3	144/15-11-16	To the T.Dastagiri, A.E.(Electrical)	10000
4	153/28-11-16	Dr.S.P.Venkata Ramana,Asst.Professor	6000
5	246/10-3-17	To Prof T.Rama Prasad Reddy, Head Dept of Telugu,	9000
TOTAL			55000

3) BLOCK GRANT SAVING ACCOUNT

S.N	Vr.No.& date	Advances Particulars	Amount involved (Rs.)
1	1/21.10.16	Paid to Dr.N.Nagaraju,	800000

4) RESEARCH PROJECT ACCOUNT

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	19/4-8-2016	To Dr. P.Vasu Govardhana Reddy, Towards Stipend travels and Contingency	2513752
2	20/4-8-2016	To Dr. N.Venkata Rami Reddy, Towards Stipend travels and Contingency	2513752
3	21/4-8-2016	To Dr.V.Sunitha, Towards Stipend travels	2513752



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		and Contingency	
4	22/4-8-2016	To Dr.P.Ramachandra Reddy Towards Stipend travels and Contingency	1917683
TOTAL			9458939

5) SARC ACCOUNT

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	135/3-2-17	To Prof. Y.Nazeer Ahammed	20000

6) PRINCIPAL ACCOUNT OF PRODDUTUR ENGINEER COLLEGE

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	22/13.5.16	Paid to Computer Peripherals	25000
2	33/6.6.16	Paid to CSE Lab	30000
3	45/28.6.16	Paid to D.Praveen Kumar	40000
4	99/28.9.16	Paid to Dr.K.V.Ramanaiah, ECE Dept	16000
5	100/28.9.16	Paid to Dr.K.V.Ramanaiah, ECE Dept	19000
6	101/30.9.16	Paid to Dr.G.Nageswar Reddy, EE lab	10000
7	102/30.9.16	Paid to Dr.B.Jayarami Reddy, CE lab	10000
8	103/30.9.16	Paid to Dr.C.Nagaraju, CSE lab	10000
9	104/30.9.16	Paid to A.Ashok kumar MMT Lab	10000
10	108/3.10.16	Paid to Dr.JayaChandra Reddy,	15000
11	125/29.10.16	Paid to Dhanasudhan Reddy,	15000
12	123/26.10.16	Paid to Dhanasudhan Reddy,	25000
13	124/27.10.16	Paid to Lab Consumbles	10000
14	138/21.11.16	Paid to Dr.C.Nagaraju, CSE lab Consumbles	30000
15	217/17.1.17	Paid to A.Ashok kumar MMT Lab	20000
16	236/15.2.17	Paid to A.Ashok kumar MMT Lab	10000
17	259/27.3.17	Paid to Dr.G.Nageswar Reddy, lab Consumbles	10000
18	261/27.3.17	Paid to Parameswar Reddy	50000
19	262/28.3.17	Paid to Dhanasudhan Reddy	50000
20	263/28.3.17	Paid to Dhanasudhan Reddy Sports Materials	25000
21	264/28.3.17	Paid to Dhanasudhan Reddy	12000
22	266/31.3.17	Paid to Dhanasudhan Reddy	50000
TOTAL			492000

7) IUT ACCOUNT

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	33/3.3.17	Paid to Secretary, Sports Board. YVU,, Kadapa	200000


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Para Number : 10ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 444802

10) ADVANCES IN BLOCK GRANT ACCOUNT-ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.444802-00

In course of audit it was noticed that the following advances were sanctioned to the offices for various purposes noted against each. But these advances were pending adjustments till the end of audit. As per instructions issued in the G.O. Ms. No 391 Fin (TFR) Dept. dated 22.03.2002 the advances should be adjusted within three months from the date of drawal. Hence early action would need to be taken either to recover in lumpsum or adjust the advances immediately.

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	133/27.6.16	Paid to K.Veni Sujatha	5000
2	210/9.8.16	Purchase of Spare parts Transport Dept	10000
3	373/24.9.16	Paid to Registrar T.A.D.A. Accommodation Sitting allowances Hospitality	150000
4	455/5.11.16	Paid to Registrar Meeting at Nagarjuna University	30000
5	471/15.11.16	Paid to Registrar Accommodation & Hospitality	30000
6	478/2.11.16	Paid to Registrar Towards shifting Purchase of furniture & home needs at V.C.Residence	50000
7	519/13.12.16	Paid to Registrar Accommodation & Hospitality	4854
8	586/27.1.17	Paid to K.Veni Sujatha	5000
9	641/16.2.17	Paid to K.Veni Sujatha	5000
10	674/10.3.17	Paid to Registrar arrange Hospitality	4948
11	689/17.3.17	Paid to Registrar to E.C.Meeting	150000
TOTAL			444802

Para Number : 11ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 234079

11) ADVANCES IN DEVELOPMENT GRANT ACCOUNT -ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.234079-00

In course of audit it was noticed that the following advances were sanctioned to the offices for various purposes noted against each. But these advances were pending adjustment till the end of audit. As per instructions issued in the G.O. Ms. No 391 Fin (TFR) Dept. dated 22.03.2002 the advances should be adjusted within three months from the date of drawal. Hence early action would need to be taken either to recover in lumpsum or adjust the advances immediately.

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	54/7.11.16	Paid to Dastagiri A.E.Towards Laying repairs works of 315KVA Transformer	30000
2	97/8.2.17	Paid to P.Padma Dept of English to attend Ist National Womens parliament at Vijayawada	20000
3	117/28.2.17	Towards National Science day	3000


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4	118/28.2.17	Paid to Dr.S.Venkata Ramana towards Conducting National seminar	10000
5	137/13.3.17	Paid to Dr.K.Krishna rao Towards organizing National Workshop	10000
6	114/21.2.17	Paid to Dr.S.Chanbasha Towards Y.V.U.foundation day Celebration day	60000
7	115/23.2.17	Paid to Dr.M.V.Shankar Towards Science day Celebrations	78000
8	190/31.3.17	Paid to P.Krishna kumar Towards Purchase of shoes	23079
TOTAL			234079

Para Number : 12ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 91250

12) BLOCK GRANT ACCOUNT - ADVANCE ADJUSTED - DETAILS OF BILLS NOT SUBMITTED - IRREGULAR - Rs.91250-00

An amount of Rs.1,50,000/- was drawn as advance on Voucher No.131/24.6.16 and Advance was adjusted on Voucher no. 171/14.7.16 paid to Registrar, YVU, Kadapa towards T.A., D.A. sitting allowance, Hospitality, with out details of bills submitted, Advance was settled in Cash book as detailed below. Hence advance adjust of Rs.1,50,000-00 could not be admitted in Audit.

S.N	Vr. No & Date	Detals of Expenditure	Amount
1	171/14.716	K.V.S.Sharma Tirupati to Kadapa & Kadapa to Tirupati	4160
2		S.D.S.Murthy Dept.Biochemistry,S.V.University Tirupati to Kadapa &kadapa to Tirupati	4160
3		K.Rangaswamy Dept.Microbiology,S.K.University Anantapur to Kadapa & Kadapa to Anantapur	4940
4		N.Savitrama Dept.of botony,S.V.University Tiruprti to kadapa & Kadapa to tirupati	4160
5		Ratnakaram Dept.of Physics,S.V.University Tirupati to Kadapa,& kadapa to tirupati	4160
6		L.K.Ravindranath,Dept.Chemistry,S.K.UniversityKadapa to Guntur, Guntur to Kadapa	9880
7		Y.S.Sharada Dept.of English,Padmavathi Mahila University,Tirupati to Kadapa,& Kadapa to tirupati	4160
8		G.M.Sundervali Dept.English,S.V.University,Tirupati to Kadapa, & kadapa to Tirupati	4160
9		D.Tirupati Rao dept.English,Dravidian university, Hyderabad to Kadapa,& Kadapa to Kuppam	3770
10		P.Srinivasulu Dept.of Telugu,S.V.University, Tirupati to Kadapa, & Kadapa to Tirupati	4160
11		Balasubramanyam Dept. of Telugu,S.K.University Anantapur to Kadapa,& Kadapa to Anantapur	4680
12		M.Sampath Kumar Dept.of telugu,S.K.University Anantapur to kadapa, & Kadapa to Anantapur	7800
13		G.venkatanaidu Dept.of Economics,S.K.University, Anantapur to Kadapa,& Kadapa to Anantapur	4680



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14	B.Nagaraju, Dept.Economics, S.V.University, Tirupati to Kadapa & Kadapa to Tirupati	4160
15	N.T.K.Naik Dept.Economics, Rayalaseema university, Kurnool to Kadapa, & Kadapa to Kurnool	5850
16	N.Kanakarathnam, Dept of History, Dravidian University, Kuppam to Kadapa, & Kadapa to kuppam	7540
17	S.Srinath Dept.of History, Kakatiya University, Hyderabad to kadapa, & Kadapa to Hyderabad	4670
18	T.Nagamma Dept.of History, S.V.University Tirupati to Kadapa, & Kadapa to Tirupati	4160
TOTAL		91250

Para Number : 13ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 57279488

13) LONG PENDING ADVANCES - Rs.57279488-00

In course of audit it was noticed that the following advances were sanctioned to the offices for various purposes noted against each. But these advances were pending from the period 2009-2010 to 2015-2016 and not adjusted till the end of audit. As per instructions issued in the G.O. Ms. No 391 Fin (TFR) Dept. dated 22.03.2002 the advances should be adjusted within three months from the date of drawl. Hence early action would need to be taken either to recover in lump sum or adjust the advances immediately, along with penal interest.

S.N.	Name of the Account	Gist of objection	Amount
1	Examination A/c	Long pending advances Adjustment UP to 2014-2015	17243655
2	Development A/c	Long pending advances Adjustment	1528500
3	Block Grant A/c	Long pending advances Adjustment	702364
4	Research pro A/c	Long pending advances Adjustment	18379844
5	UGC A/c	Long pending advances Adjustment	12792945
6	N.S.S.A/C	Long pending advances Adjustment	4632500
7	ISRO	Long pending advances Adjustment	30000
8	DOA	Long pending advances Adjustment	367000
9	General Revenue	Long pending advances Adjustment	807680
10	IUT	Long pending advances Adjustment	795000
	TOTAL		57279488

Para Number : 14VIOLATION OF RULES (Code : 9) Rs : 44461P (code :9 [19])

14) GRA ACCOUNT :- EXPENDITURE INCURRED FOR VARIOUS PURPOSES - CHEQUES ISSUED IN THE NAME OF STAFF INSTEAD OF



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FIRMS AS AGAINST THE FINANCIAL RULES - NEEDS ACTION

:Rs.44461-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of materials, Stationery, chemicals, contingency Items etc., The following irregularities observed in audit.

- 1) In most of cases Cheques not issued to firms/Shops.
- 2) As verified, in most of cases the amounts were paid to employees of YVU, Kadapa.
- 3) Most of the Bills also allowed without original cash bills (sub vouchers).

According to Go Ms No.43 Finance & Planning (W&M) Dt.22.4.2000 no self cheques should be drawn for any item of expenditures except petty office expenses.

Hence by violating the rules such expenditure was allowed and funds were misused. The sanction authority also not watched the rules and allowed such irrelevant expenditure. Hence the expenditure incurred for the said purposes was held under objection.

SELF CHEQUES

S.N	Vr. No. & Date	Particulars	Chq. No	Amount
1	15/30-4-2016	Payable to Dr.A.Madhu Sudhana Reddy	529030	14461
2	66/27-7-2016	Payable to Dr.A.Madhu Sudhana Reddy	529121	9500
3	67/27-7-2016	Payable to Dr.A.Madhu Sudhana Reddy	529122	10500
4	88/14-9-2016	Payable to Dr.A.Madhu Sudhana Reddy	529153	5000
5	113/13-10-2016	Payable to Dr.A.Madhu Sudhana Reddy	529283	5000
		TOTAL		44461

Para Number : 15VIOLATION OF RULES (Code : 9) Rs : 19940P (code :9 [19])

15) BLOCK GRANT ACCOUNT - HUGE EXPENDITURE INCURRED FOR PURCHASE OF GENERAL ITEMS - BILL AMOUNT PAID SELF CHEQUE TO CONTRACT EMPLOYEE OF Sri P. REDDY MURAD - IRREGULAR-Rs.19940-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of General Items in Health Centre in Y.V.U The following irregularities observed in audit.

According to Go Ms No.43 Finance & Planning (W&M) Dt.22.4.2000 no self cheques should be drawn for any item of expenditures except petty office expenses.

Hence by violating the rules such expenditure was allowed and funds were misused. The sanction authority also not watched the rules and allowed such expenditure. Hence the expenditure incurred for the said purposes was held under objection.

S.N	Vr no & Date	Details of expenditure	Nature of amount paid and to whom	Amount of expenditure (Rs)
1	219/17.08.16	Purchase of General Items	Sri P.Reddy Murad Medical Attendant	19940

Para Number : 16VIOLATION OF RULES (Code : 9) Rs : 257055P (code :9 [19])



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16) EXAMINATION ACCOUNT - HUGE EXPENDITURE INCURRED FOR PURCHASE OF FURNITURE AND STATIONARY ITEMS - CHEQUES PAID IN FAVOUR OF UNIVERSITY EMPLOYEES INSTEAD OF SUPPLIERS IRREGULAR FOR-Rs.257055-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of furniture and stationary items in Y.V.U and Govt. degree college, Rayachoty. Cheques were drawn in favour of University Employees instead of suppliers which is irregular as per Go Ms No.43 Finance & Planning (W&M) Dt.22.4.2000.

Hence drawl of funds against to the Financial Rules may lead to Misuse of University funds. Hence the expenditure incurred for the said purposes was held under objection.

SELF CHEQUES

S.N	Vr. No. & Date	Particulars	Chq. No	Amount
1	304/31-8-2016	To CE,of YVU, towards purchase of stationary	146456	4650
2	305/31-8-2016	To CE,of YVU, towards purchase of stationary	146457	4710
3	306/31-8-201	To CE,of YVU, towards purchase of stationary	146458	4955
4	358/31-10-2016	To CE,of YVU, towards purchase of stationary	146576	8500
5	608/24-1-2017	To The Principal Govt. Degree College supply of Furniture	146991-pg-158	219950
6	641/3-2-2017	To Prof Srinivasulu for Repair of Air Conditioner	147043	4800
7	642/3-2-2017	To Prof Srinivasulu , towards purchase of stationary	147044	4950
8	664/10-2-17	To Prof Srinivasulu , towards purchase of stationary	147094	4540
		TOTAL		257055

Para Number : 17VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

17) INCOME TAX RETURNS /PARTICULARS NOT FURNISHED-NEEDS ACTION

During the course of Audit it was observed that employee pay particulars including Tax deductions were entered in the cash book. But employee wise Income Tax returns were not enclosed along with I.T. paid vouchers and submitted to audit.

In the absence of the I.T. returns the correctness of claims for Tax deductions could not be verified and certified in audit.

Early action would need to be taken to produce I.T. returns of Teaching & Non- Teaching staff to the audit of verification.

Para Number : 18VIOLATION OF RULES (Code : 9) Rs : 1416886P (code :9 [19])

18) BLOCKGRANT - WORK CHARGED TEMPORARY APPOINTED STAFF WERE GIVEN SCALE OF PAY INSTEAD OF CONSOLIDATED PAY NEEDS RECOVERY-Rs.1416886-00

During the course of audit it was observed that the following 5 Nos establishment non teaching staff, 3 Nos Asst Engineers and 2 Nos Junior Technical Officers were appointed as temporary work Charged establishment with the pre-condition of immediate termination of their services on completion of the work under progress.

S. N	Name of the Employee	Designation	DOJ	GO	Pay
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					particulars of Cadre in this audit year 2016- 2017
1	Sri.V.V.Rama Reddy	Asst.Engineer	02/08/08	Advt 07/08	493233
2	Sri. P.Sasidar Reddy	Asst.Engineer	02/08/08	Advt 07/08	493069
3	Sri.R.Peddamaabu	Draughtsman	02/08/08	Advt 07/08	303963
4	Sri.Y.Vishnuvardhan Reddy	-do-	06/08/08	Advt 07/08	126621
	TOTAL				1416886

But the appointments for the above staff through vice chancellors proceeding No.Esstt/UE/08/08 dt:31-07-2008 were given with a basic pay and in the scale of pay of RPS-2005.

The appointment of work charged/temporary employees with scale of pay and maintaining service Registers(SR-s) by giving annual increments on par with regular employees to them is a clear violation of Act 2 of 1994 and GOMs NO 94 dated 28-3-2003.

According to section 3(1) of the Act 2 of 1994 the appointment of any person in any public service to any post in any class, category or grade either fulltime or part time or piece rate basis or any other similar category as a daily wage employee is prohibited with effect from 25-11-1993. Further Section 3(2) states that no temporary appointments shall be made whether fulltime or part time without prior permission of the competent authority.

As per G.O.Ms.No.146 Fin & Plg (FWPCII) Department dated: 31-03-1994 and Cir.Memo.No.8513/84 PCII/98 Fin & Plg Department date:23-05-1998. Government is only the competent authority under Section 3(2) and section 10(1) of Act 2 of 1994 for appointing employees and for the purpose of creation of post in administration for all grants in aid institutions including Universities.

Further by misleading of maintaining of SRs and giving scale of pay to the above work charged staff, pay scales got revised during earlier PRC-2010.

In light of the above it is requested to instruct the concerned to exercise proper care and study the rules/Acts in vougues before taking up of any kind of appointments. Further the excess amounts paid to the above staff in the form of pay scales instead of consolidated pay, needs to be recovered under intimation to the audit.

The above objection will be raised in previous 6 years also but the University staff was not taken any action in this matter. So Action may be taken in this regard and facts intimated to audit. Hence the expenditure incurred for the said purposes was held under objection.

Para Number : 19VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

**19) WORKS - IUT ACCOUNT - EXECUTION OF VARIOUS WORKS
UNDER DEVELOPMENT ACCOUNT - CERTAIN SUPERVISORY
LAPSES NOTICED - NEEDS ACTION**



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During the course of audit while verifying the Connected files along with M.Books of the works executed under Development account during the audit under report, the following supervisory lapses were noticed.

- 1) As per work rules in force no work may be started before a proper estimate has been prepared and technically sanctioned by the competent Engineering Authority, but the certain works (vide statement-1 enclosed) were executed basing on the estimates which were not technically sanctioned by the concerned Chief Engineer of the University. This shows clear violation of rules. The excess payment made if any due to in action of the Engineering Authority the same may be recovered from the persons responsible.
- 2) As verified from the estimate of the works along with the M Books it was noticed that while according the technical sanction to the estimate of the certain works the sand free policy is in force and consequent of sand free policy the sand rates were reduced and issued orders by the Government that the reduced rates should be considered to estimate of works prepared with the earlier rates or after 2.3.2016. But the rate of sand revised by the Govt due to sand free policy were not considered while making payment to contractors and no action taken for recovery of difference in cost of sand consequent of free sand policy from the work bill (vide statement-2 enclosed). The loss if any sustained due to in action of the Engg. Authority, the same would need to be recovered from the persons responsible.
- 3) The estimate for the work of Construction of Tennis Court at YVU worth of Rs.360000 was prepared by allowing the Moth Data items directly though the required items available in the AP Revised Standard Data. As per instruction of the BOCEs if any the DATA items not covered in the AP Revised Standard Data, the MoRTH Data may be considered with the approval of the BOCEs. Ignoring this the Engg. Authority has considered MoRTH Datas items directly though the required description of the items available in the Standard Data existed.

The loss if any caused due to in action of the Engg. Authority, the same would need to be estimated and made good from the persons responsible.

Statement showing the list of works not technically sanctioned by the concerned Chief Engineer of the YVU -1

S.N.	Name of the work executed	Estimation cost	Remarks
1	Construction of Tennis Court at YVU	360000	Technical Sanction not accorded by the Chief Engineer of the YVU
2	Providing Doors, Windows, Plastering and Cement Flooring inside and unfinished SAAP Building	110000	Technical Sanction not accorded by the Chief Engineer of the YVU

Statement showing the list of works not technically sanctioned by the concerned Chief Engineer of the YVU -2

S.N	Name of the work executed	Estimation cost	Remarks
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1	Providing Doors , Windows, Plastering and Cement Flooring inside and un finished SAAP Building	110000	Estimate prepared with earlier rates of sand , but the payment made without recovery for difference in cost of sand consequent on sand free policy , Hence the same would need to be worked out and recovered from the persons responsible
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Para Number : 20VIOLATION OF RULES (Code : 9) Rs : 3914P (code :9 [19])

20) WORKS - DEVELOPMENT ACCOUNT - EXECUTION OF WORKS - SEIGNORAGE CHARGES WORKED OUT ON COMPACTED QUANTITY OF GSB INSTEAD OF LOOSE QUANTITY OF GRAVEL AND ALL THE FINAL PAYMENTS MADE WITHOUT COMPLETION CUM COMPARATIVE STATEMENT-NEEDS ACTION RS.3914/-

During the course of audit while verifying the Connected files along with M.Books of the works executed under IUT funds during the audit under report, the following supervisory lapses were noticed.

- 1) AS per work rules in force, before utilization of materials such as Gravel, Metal and sand etc for execution of GSB and WBM roads, the pre measurements of collection of such materials should be recorded in the M.Book. But the item of Granular Sub base was executed by providing with Gravel and payment made without recording the pre measurements of the required collection of Gravel to the GSB. Thus the correctness of the gravel utilized for execution of GSB could not verified and certified in audit.
- 2) As verified from the connected M.book and Files of the works executed during the audit under report it was noticed that the item of construction of Granular Sub Base by providing with gravel was executed and the seignorage Charges was worked out on compacted quantity of the Granular Sub base instead of loose quantity of Gravel utilized for GSB, thus the SC amounting to Rs. 3914.00 vide statement enclosed was short worked out and remitted to concerned Department. Hence the action may be taken to calculate the SC for the item of GSB by considering the actual quantity of gravel utilized for execution of GSB.
- 3) All the final payments made to contractors for execution of works without completion cum comparative statements approved by the concerned Engg. Authority.

Statement showing the SC worked out on compacted quantity of the GSB instead of loose quantity of supply of GSB materials

S.N	Vr.No.& Date	Name of the work	TVWD	S.C.to be worked out & Added for arriving the Value of work done	Worked out & Recovered	Difference
1	29/20.2.17	Formation of Multipurpose Court for Hand ball & Ball badminton at Yvu, Kadapa	113410	5391	4456	935
2	28/20.2.17	Formation of Hand ball	106513	5045	4170	875


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		Court at YVU Kadapa				
3	27/20.2.17	Construction of Valley ball Court at YVU	87317	4049	3346	703
4	30/20.2.17	Towards Formation Kho-Kho Court at YVU	85198	3837	3172	665
5	26/20.2.17	Towards formation of Ball badminton Court at YVU Kadapa	91643	4243	3507	736
Total:						3914

Para Number : 21 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

21) OUT SOURCING EMPLOYEES - SALARIES PAID TOWARDS NON-TEACHING OUT SOURCING EMPLOYEES - PROCEDURAL LAPSES - CERTAINED IRREGULAR - NEED TO RECTIFICATION.

A) During the course of audit, it was noticed that an amount of Rs.514316.00 paid to M/s Kiran Agencies, Proddatur towards out sourcing employees salaries working in various departments in YVU, Kadapa including EPF (13.615%) amount Rs. 52610.00, ESI amount (4.75%) Rs. 18705.00 and Service Tax (12.36%) amount Rs. 57099.00 for the financial year 2016-17 as follows.

Sl. NO.	Vr.No. Date	A/C name	Purpose	Salaries	EPF 13.61%	ESI 4.75%	Service Tax 12.36%	TOTALS
1	6/7-4-2016	GRA	From 1-3-2016 to 31-3-2016	393787	52610	18705	57099	514316

During the verification of the above said vouchers, the following procedural lapses were noticed.

- 1) Every month along with the outsourcing employees salary, EPF, ESI and Service tax were also paid to the Contract Agency by the YVU Authorities. The concerned agency has to be paid the EPF, ESI and service tax amounts to the concerned heads through challans and produced the acknowledgements to the YVU, Kadapa.
- 2) But it is noticed that the EPF, ESI and Service Tax amount paid acknowledgements by the agency are not produced to audit.
- 3) Until production of previous month EPF Acknowledgments, the next month salary not paid to the concerned agency. But the YVU concerns not follow the procedure. Need to be follow the above said procedure.
- 4) The Agreement copy between YVU, Kadapa and M/s Kiran Agency, Proddatur and proceeding of allotment of outsourcing contract to M/s Kiran Agencies, Proddatur are not produced to audit. Due to this the correctness of payments paid to the agency is not known. So the same may produce to audit.

B) Agreement not concreted with the contractor. In the absence of the same the payment made to the contractor is held under the objection.

Para Number : 22 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

22) Appointment of 4 No. of Regular Junior assistants without post sanction and against the vacancies of other Higher cadre Posts and without Government Permission and 1 post against the roster point - Irregular - needs Action

During the course of audit it was observed that, at the time of establishment of YV University 5 number of Regular Junior Assistant Posts were transferred from SV University to YV


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University and 2 number of Regular Junior Assistant Posts were sanctioned by the government vide GO.MS.No.291 Finance (SMPC) Dept.24.10.2005.

Vide notification Advt. no. 4/2007 Dt.29.8.2007 of Yogi Vemana University, kadapa (Copy enclosed) applications were invited for the above 6- junior Assistant posts and 1- store keeper post (The store keeper post was already converted to Junior assistant by the executive council of SV University and the same was transferred to YV University). In that 7 number of posts were filled up with following members vide Pro.No.EII/Non-teaching/2008/Appointments Dt.15.03.2008 of Vice-Chancellor, YVU, Kadapa (Copies enclosed) as detailed below.

Further another 4 regular junior assistant posts were filled with the following members mentioned below against the vacancies of other Higher Cadre posts vide above said proceedings as detailed below.

Table-1 Posts Filled as per notification

S.no	Actual post to be Filled	Post filled	Name of the Candidate who placed against the post	Vacancy Category as per notification	Roster point
1	6 No- Junior Assistants	1. Junior Assistant	Y.Deepika Laksmi	OC-W	1
2		2. Junior Assistant	K.Veni Sujatha	SC-W	2
3		3. Junior Assistant	P.Siva Reddy	OC	3
4		4. Junior Assistant	M.Sarala	BC-A(W)	4
5		5. Junior Assistant	M.Deepika	OC	5
6		6. Junior Assistant	P.Vekkateswarlu	SC	7
7	1 No-JA	7. Junior Assistant	G.V.Naga Lakshmi (PH)	OC-W(VH)	6

Table-2 Posts Filled against the Higher cadre posts

S.no	Actual post to be Filled	Post filled	Name of the Candidate who placed against the post	Category	Roster point	Remarks
1	2 No. Superintendent	1. Junior Assistant	A. Uma Maheswari (Against the post of Sup.,)	ST-W	8	Higher cadre Posts Filled With Junior Assistants without Govt. Permission
2		2. Junior Assistant	N.Sumalatha (Against the post of Sup.,)	OC	9	
3	2 No. Senior Assistants	3. Junior Assistant	K.Naganani (Against the post of S.A.,)	BC-W	10	
4		4. Junior Assistant	K.Srinivasa Prasad (Against the post of S.A.,)	OC	11	



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Further the services of the 5 JAs (1 in sl.no.7 of the Conditional Appointee and 4 nos in the table-2 mentioned) are regularized on 5.10.2012 with effect from 3/2008 against dates noted each in the Pro.no.YVU/N.T.Ett./Confirmation/2012-13 Dt.05.10.2012 of Vice-Chancellor, YVU Kadapa. (Copy enclosed)

As observed that, the confirmation of services of above 4 members in the cadre of Junior assistants who were appointed against the Higher cadre vacancy are irregular as they were appointed in the Higher cadre vacancies and without government permission and appointed with condition that they will be terminated as and when the respective vacancies against which are appointed are filled by the university. But until 2012 the university authorities were not tried to fill up the said Higher cadre vacancies with suitable candidates and the above 4 members services were confirmed in the cadre of Junior assistants on 05.10.2012 after arising vacancies in that cadre. Also their services are confirmed as Junior Assistants with effect from the date of joining noted against each which fall in the month of 3/2008 while they working as Junior assistants in the Higher cadre posts without actual clear vacancy until 05.10.2012 as the regular Junior assistants promoted as Senior Assistants on that date and annual increments also allowed for the probation period was irregular.

Hence action would need to be taken against the irregular confirmation of services of above 4 number and the pay & allowances allowed against the irregular appointments would need to be worked out and recovered from the person responsible besides to take suitable action in this regard.

Para Number : 23VIOLATION OF RULES (Code : 9) Rs : 1944566P (code :9 [19])

23) WITHOUT ANY GOVT ORDERS GIVEN IN PROMOTIONS THE POSTS -Rs.1944566-00

During the course of audit it was observed that there are only 6 No-s sanctioned regular posts of Junior Assistants viz, 4 No-s regular posts transferred from SVU to YVU and 2 No-s Regular Posts sanctioned vide GO.MS. No.291 finance (SMPC) Dept., Dt. 24-10-2005.

But as per the cash book pay particulars it is observed that 5 No-s Jr. Assistants were promoted as Senior Assistants as on 5-10-12. But any Govt. orders or any Govt. proceedings are not produced to audit for verification it is an objection which is a violation of rules.

S.N	Name of the employees	Designation	Pay particulars of Cadre in this audit year 2016-2017
1	K.Ven Sujatha	Jr. Asst to Sr. Asst	440053
2	P.Siva Reddy	Jr. Asst to Sr. Asst	437653
3	M.Sarala	Jr. Asst to Sr. Asst	437653
4	P.Venkateswarlu	Jr. Asst to Sr. Asst	311171
5	G.V.Nagalakshmi	Jr. Asst to Sr. Asst	318036
		TOTAL	1944566

The above objection raised in previous years A.R. also but the University staff has not been taken any action in this matter. So Action may be taken in this regard and facts intimated to audit. Hence the expenditure incurred for the said purposes was held under objection.

Para Number : 24VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])


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24) REGISTER OF DONATIONS NOT MAINTAINED AND PRODUCED FOR AUDIT - NEEDS ACTION .

During the Course of audit it was observed that, the Register of Donations was not maintained and produced to audit. In the absence of the same the amounts received towards donations could not be verified the purpose for which such donations were received and their purposefully utilization could not be verified in audit.

Hence necessary action may be taken to maintain the said register and produced for audit.

Para Number : 25 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

25) NATIONAL SERVICE SCHEME - NON-OBSERVANCE OF GUIDELINES AND REGISTERS NOT MAINTAINED AND PRODUCED:

1. As per the NSS Guidelines, all the NSS Records will be maintain by the Programme Officers only. But as verified in audit, the university authorities are maintained all the NSS records which is irregular.
2. The following register/records are not produced to audit
(i) Project register (ii) Stock Register (iii) Record of Attendance (Attendance of students - volunteers at various sessions/camps of NSS must be recorded and their signatures must also be obtained) (iv) Personal work-dairy of Programme Officer (V) work-dairy of NSS volunteers.

Para Number : 26 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

26) C.P. BROWN LIBRARY - OLD NEWS PAPERS NOT AUCTIONED - NEEDS ACTION.

As seen from the vouchers, it is noticed that an amount of Rs.49999-00 was spent towards cost of news papers. The accumulated old newspapers were not auctioned. Early action would need to be taken to get it auctioned by following usual procedure and proceeds credited to concerned head of account and credit particulars may be produced to audit for verification.

Para Number : 27 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

27) C.P. BROWN A/C - AMOUNT INVESTED IN BANK FD Rs.2889339-00 QUOTATIONS NOT CALLED FOR -FOREGONE ATTRACTIVE INTEREST RATES-IRREGULAR.

As verified from the CP Brown Account during the year 2016-17 an amount of Rs.2889339-00 was invested in SBI, Yerramukkapalli as fixed deposit But Quotations not obtained from the Nationalized Banks to compare highest rates offered by the bank. Thus the institution foregone the attractive interest rates from the banks. Loss if any sustained due to above Omission may be recovered from the persons responsible.

Para Number : 28 VIOLATION OF RULES (Code : 9) Rs : 368221P (code :9 [19])

28) PRODDATUR ENGINEERING COLLEGE A/C -HUGE EXPENDITURE INCURRED FOR PURCHASE OF MATERIALS - BILL AMOUNTS ADJUSTED TO INDIVIDUAL ACCOUNTS OF THE UNIVERSITY EMPLOYEES AND - ALSO FIRMS NOT ISSUED ORIGINAL BILLS-IRREGULAR - Rs.368221-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of materials, Stationery, chemicals, contingency Items, Scavengers Salaries etc., The following irregularities observed in audit.



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- 1) In most of cases Cheques not issued to firms/Shops.
- 2) As verified, in most of cases the amounts were paid to employees of YVU, Kadapa.
- 3) Most of the Bills also allowed without original cash bills (sub vouchers).
- 4) Salaries paid to Other Employees Accounts.

According to Go.Ms.No.43 Finance & Planning (W&M) Dept., dt.22-4-2000 no self cheques should be drawn for any item of expenditures except petty office expenses.

Hence by violating the rules such expenditure was allowed and funds were misused. The sanction authority also not watched the rules and allowed such expenditure. Hence the expenditure incurred for the said purposes was held under objection.

S.N	Vr.No. & Date	Details of expenditure	Nature of amount paid and to whom	Amount of expenditure (Rs)
1	1/1.4.16	Scavenger Salary	G.V.Pathi	6450-00
2.	2/1.4.16	Two Night Watch man Salaries	G.V.Pathi	13760-00
3	13/2.5.16	Sweeper Salary	N.RaghunathReddy	6235-00
4	14/2.5.16	Two Night Watch man Salaries	N.RaghunathReddy	12900-00
5	24/31.5.16	Scavenger Salary	P.Dhanasudhan Reddy	6450-00
6	25/31.5.16	Two Night Watch man Salaries	P.Dhanasudhan Reddy	13330-00
7	43/20.6.16	Miscellaneous Expenditure	P.Dhanasudhan Reddy	24633-00
8	44/21.6.16	Computer Repairs	S.Ismail	10000-00
9	46/6.7.16	Electrical Connection Charges	P.Dhanasudhan Reddy	9974-00
10	47/6.7.16	Two Night Watch man Salaries	P.Dhanasudhan Reddy	12900-00
11	48/6.7.16	Sweeper Salary	P.Dhanasudhan Reddy	6235-00
12	60/27.7.16	Lab Equipment	P.Dhanasudhan Reddy	5534-00
13	61/27.7.16	Salaries for Conducting Lab Classes	P.Dhanasudhan Reddy	12000-00
14	64/30.7.16	Sweeper Wages	Sekhar Reddy	6450-00
15	65/30.7.16	Watchman Wages	Sekhar Reddy	13760-00
16	82/1.9.16	Sweeper Wages	P.Dhanasudhan Reddy	6235-00
17	83/1.9.16	Watchman Wages	P.Dhanasudhan Reddy	12255-00
18	105/1.10.16	Watchman Wages	P.Dhanasudhan Reddy	12470-00
19	106/1.10.16	Sweeper Wages	P.Dhanasudhan Reddy	6235-00
20	126/1.11.16	Watchman Wages	P.Dhanasudhan Reddy	13660-00
21	127/1.11.16	Sweeper Wages	P.Dhanasudhan Reddy	6450-00
22	51/6.7.16	Diesel bill	P.Dhanasudhan Reddy	6180-00


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23	86/3.9.16	Diesel bill	P.Dhanasudhan Reddy	2090-00
24	109/3.10.16	Diesel bill	P.Dhanasudhan Reddy	3135-00
25	130/3.11.16	Diesel bill	P.Dhanasudhan Reddy	2680-00
26	163/9.12.16	Diesel bill	P.Dhanasudhan Reddy	3500-00
27	208/5.1.17	Diesel bill	P.Dhanasudhan Reddy	3590-00
28	233/3.2.17	Diesel bill	P.Dhanasudhan Reddy	2725-00
29	248/3.3.17	Diesel bill	P.Dhanasudhan Reddy	6405-00
30	59	Plantation in College Red soil to Plants	P.Dhanasudhan Reddy	95000-00
31	22	Computer Peripherals	J.Nageswarlu	25000-00
TOTAL				3,68,221-00

Para Number : 29VIOLATION OF RULES (Code : 9) Rs : 1004597P (code :9 [19])

29) HOSTEL CURRENT A/C - HUGE EXPENDITURE INCURRED FOR PURCHASE OF MATERIALS - BILL AMOUNTS ADJUSTED TO INDIVIDUAL ACCOUNTS OF THE UNIVERSITY EMPLOYEES AND - ALSO FIRMS NOT ISSUED ORIGINAL BILLS- IRREGULAR Rs.1004597-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of materials, Stationery, chemicals, contingency Items, Salaries etc., The following irregularities observed in audit.

- 1) In most of cases Cheques not issued to firms/Shops.
- 2) As verified, in most of cases the amounts were paid to employees of YVU, Kadapa.
- 3) Most of the Bills also allowed without original cash bills (sub vouchers).
- 4) Wages Salaries not paid to Individuals Account.

According to Go Ms No.43 Finance & Planning (W&M) Dt.22.4.2000 no self cheques should be drawn for any item of expenditures except petty office expenses.

Hence by violating the rules such expenditure was allowed and funds were misused. The sanction authority also not watched the rules and allowed such expenditure. Hence the expenditure incurred for the said purposes was held under objection.

S.N	Vr.No & Date	Details of expenditure	Nature of amount paid and to whom	Amount of expenditure (Rs)
1	11/24-5-16	Towards Setting Street Lights	J.Nageswarlu	12700
2	18/31-5-16	Staff Wages salary for the month5/16	J.Nageswarlu	38221
3	34/6-7-16	Staff Wages salary for the month6/16	J.Nageswarlu	31417
4	40/6-7-16	Preparation of Shettle Coat	J.Nageswarlu	15000
5	50/6-7-16	Red Sand to Plants & Labour Charges	J.Nageswarlu	40800



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6	62/30.7.16	Towards Payment of Civil works	J.Nageswarlu	15120
7	65/30.7.16	Staff Wages salary for the month7/16	J.Nageswarlu	49209
8	66/30.7.16	Towards Payment of Civil works	J.Nageswarlu	10000
9	68/8.8.16	Loading Sand	J.Nageswarlu	10000
10	69/8.8.16	Purchase of Cement for Civil Works	J.Nageswarlu	7520
11	96/17.8.16	Other works	J.Nageswarlu	8950
12	97/17.8.16	Purchase of Steel Rods	J.Nageswarlu	30000
13	98/18.8.16	Purchase of Doors & Other Windows	J.Nageswarlu	13073
14	111/27-8-16	Purchase of Sports Item	J.Nageswarlu	10000
15	116/1.9.16	Staff Wages salary for the month8/16	J.Nageswarlu	76029
16	121/2.9.16	Towards Supply of Red Soil	J.Nageswarlu	10000
17	143/15.9.16	Purchase of Inverter	J.Nageswarlu	9550
18	144/16.9.16	Purchase of General Items	J.Nageswarlu	9450
19	146/19.9.16	Purchase of Inverter	J.Nageswarlu	9550
20	168/1.10.16	Staff Wages salary	J.Nageswarlu	71135
21	198/1.11.16	Staff Wages salary	J.Nageswarlu	81996
22	240/6.12.16	Staff Wages salary	J.Nageswarlu	85375
23	294/3.1.17	Staff Wages salary	J.Nageswarlu	50000
24	312/3.1.17	Staff Wages salary	J.Nageswarlu	34787
25	339/2.2.17	Staff Wages salary	J.Nageswarlu	90446
26	348/7.2.17	General Purchases	J.Nageswarlu	10000
27	352/10.2.17	General Purchases	J.Nageswarlu	10000
28	354/16.2.17	General Purchases	J.Nageswarlu	10000
29	366/22.2.17	General Purchases	J.Nageswarlu	10000
30	367/27.2.17	General Purchases	J.Nageswarlu	10000
31	368/2.3.17	Staff Wages salary	J.Nageswarlu	84269
32	382/2.3.17	General Purchases	J.Nageswarlu	10000
33	396/17.3.17	General Purchases	J.Nageswarlu	10000



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34	400/20.3.17	General Purchases	J.Nageswarlu	10000
35	405/23.3.17	General Purchases	J.Nageswarlu	10000
36	416/31.3.17	Maintainance of Electric Equipment	J.Nageswarlu	10000
Total				1004597

Para Number : 30VIOLATION OF RULES (Code : 9) Rs : 223921P (code :9 [19])

30) RESEARCH PROJECT ACCOUNT - HUGE EXPENDITURE INCURRED FOR PURCHASE OF MATERIALS - BILL AMOUNTS ADJUSTED TO INDIVIDUAL ACCOUNTS OF THE UNIVERSITY EMPLOYEES AND - ALSO FIRMS NOT ISSUED ORIGINAL BILLS- IRREGULAR Rs.223921-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of materials, Stationery, chemicals, contingency Items etc., The following irregularities observed in audit.

- 1) In most of cases Cheques not issued to firms/Shops
- 2) As verified, in most of cases the amounts were paid to employees of YVU, Kadapa.
- 3) Most of the Bills also allowed without original cash bills (sub vouchers).

According to Go Ms No.43 Finance & Planning (W&M) Dt.22.4.2000 no self cheques should be drawn for any item of expenditures except petty office expenses.

Hence by violating the rules such expenditure was allowed and funds were misused. The sanction authority also not watched the rules and allowed such expenditure. Hence the expenditure incurred for the said purposes was held under objection.

S.N	Vr. No. & Date	Particulars	Chq. No	Amount
1	67/3-2-2017	TO Dr. K. Reddaih , Towards purchase of Stationary, Computer accessories	531447	13736
2	70/9-2-2017	To Dr. M. Sridhar Reddy, Towards the purchase of Equipment Clinometers for the purpose of Project	531450	9800
3	71/9-2-2017	Pro P.S. Shavalli Khan Purchase of Stationary	531451	4896
4	75/28-2-2017	To Pro L. Subramanyam Sarma, Towards Purchase of Chemicals	531458	14662
5	77/7-3-2017	To Dr.M.Sridhar Reddy, the Purchase of Equipment digital Camera	074321	1500
6	79/10-3-2017	To Dr. M.Sridhar Reddy, purchase of Project items	074323	20044
7	80/14-3-2017	To Dr.L.Subramanyam Srama, Purchase of Contingency and NMR Charges and purchse of stationary	074324	23800
8	81/14-3-2017	To Dr.M.Sridhar Reddy, towards purchase contingency items	074325	20160
9	88/24-3-2017	To Prof .P.S.Shavalli Khan towards the Purchase of Stationary items	074332	4992
10	90/24-3-2017	To Dr.K.Venkateswarulu, Towards purchase of Stationary items and contingency	074334	20000
11	93/31-3-2017	To Dr.M.Sridhar Reddy, towards the purchase of items for the project	074337	7650
12	95/31-3-2017	To Dr.K.Venkateswarulu towards purchase of Consumables	074341	15711
13	100/31-3-2017	To wards Purchase of Contingency	074348	29169
14	101/31-3-2017	To Prof P.S.Shavalli Khan towards purchase of Contingency items	074349	15283
15	102/31-3-2017	To Dr. M. Sridhar Reddy, towards purchase of Images	074350	4185


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16	103/31-3-2017	To Dr. V. Anuprasanna, Towards the purchase of Contingency items	074351	18333
TOTAL				223921

Para Number : 31VIOLATION OF RULES (Code : 9) Rs : 711285P (code :9 [19])

31) HOSTEL CURRENT ACCOUNT - PURCHASE - PURCHASES MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULAR RS - Rs.711285-00

During the course of audit, it was noticed that the following purchases made without calling Tenders/Quotations. It is irregular as per instructions issued by the Government Memo No. 1763/D70/3 PWD dated 30-09-1970 except in any urgency. Needs to take necessary action. Further the Income Tax @ 2% not deducted from the bill before making payment to supplier as section 194C of Income Tax Rules 1961. Hence the same would need to be worked out and recovered from the persons responsible.

S.N	Vr. No. & Date	Particulars	Amount
1	106/22.08.16	Purchase of Furnitures	18960
2	107/22.08.16	Purchase of Furnitures	18960
3	187/21.10.16	Modern Steels & Wooden Furniture Works	215250
4	189/24.10.16	M/S.SreeRaghavendra Air Condition & Refrigerator	42000
5	314/10.1.17	M/S.SreeRaghavendra Air Condition & Refrigerator	42000
6	331/30.1.17	Modern Steels & Wooden Furniture Works	85365
7	415/31.3.17	J.B.Equipments, New Delhi	288750
TOTAL			711285

Para Number : 32VIOLATION OF RULES (Code : 9) Rs : 944147P (code :9 [19])

32) SARC ACCOUNT - PURCHASES - PURCHASES MADE WITHOUT CALLING TENDERS/QUOTATIONS - IRREGULAR - Rs.944147-00

During the course of audit, it was noticed that the following purchases made without calling Tenders/Quotations. It is irregular as per instructions issued by the Government Memo No.1763/D70/3 PWD dated 30-09-1970 except in any urgency. Needs to take necessary action.

S.N	Name of the Account	Vr. No./ Date	Particulars	Amount
1	SARC A/c	118/15-6-16	Purchase of Air Sampling Quartz Filters	206287
2		119/15-6-16	Purchase of Lenova Yoga 3Pronote Book PC With Intel Core M-70 Processer	117700
3		120/15-6-16	Purchase of Ultra Sonicator with Accessories	176085
4		131/5-1-17	Purchase of Glow Box	114000
5		142/31-3-17	Purchase of Glow Box	76000
6		114/22-4-16	Purchase of Wet Laboratory working table	34125
7	Examination A/c	608/24-1-17	Supply of furniture-s	219950
TOTAL				944147

Para Number : 33VIOLATION OF RULES (Code : 9) Rs : 236593P (code :9 [19])

33) WORKS - HOSTAL ACCOUNT -ESTIMATE NOT PREPARED & M.BOOK NOT RECORDED - TENDERS NOT CALLED FOR - NEEDS ACTION Rs.236593-00



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During the verification of Principal Account of Yogi Vemana University for the year 2016-17 it was noticed that an amount of Rs.2,36,593-00 was drawn and paid towards execution of work construction of Pedastals & Cement floorings, Preparation of Foot ball ground poles. But the following connected records were not produced to Audit to verify the correctness of the payment.

- 1) The connected files and M.Books relating to subject work.
- 2) The connected Drawings and Designs of the subject work.
- 3) The Completion cum Comparative Statement along with Quality Control Certificate of the said work.

Hence the expenditure incurred for said purpose is held under objection.

S.N	Vr. No. & Date	Details of expenditure	Amount of expenditure (Rs)
1	40/6.7.16	Towards Expenditure Preparation of Shettle Coat	15000
2	50/27.7.16	Towards Red Sand Plant & Labour Charges	40800
3	59/30.7.16	Submerrisable Pump Repairs	4000
4	62/30.7.16	Towards Civil works	15120
5	66/30.7.16	Purchase of Bricks & Sand Civil Works	10000
6	97/18.8.16	Purchase of Steel Rods	30000
7	98/18.8.16	Purchase of Doors & Other Windows	13073
8	134/7.9.16	Fixing Iron Grills to lift	30000
9	155/26.9.16	Demolising wall	6300
10	166/29.9.16	Purchase Motor & Fixing Charges	11500
11	223/21.11.16	Existing Road	11000
12	226/23.11.16	Purchase of Steel	19700
13	228/28.11.16	Purchase of Steel	13100
14	250/15.12.16	Iron Rods Cutting Charges	8700
15	414/28.3.17	Construction of Pedastals	8660
Total			236953

Para Number : 34VIOLATION OF RULES (Code : 9) Rs : 228510P (code :9 [19])

34) WORKS - PRODDATUR ENGINEERING COLLEGE ACCOUNT - - ESTIMATE NOT PREPARED & M.BOOK NOT RECORDED - TENDERS NOT CALLED FOR - NEEDS ACTION Rs.228510-00

During the verification of Principal Account of Yogi Vemana University for the year 2016-17 it was noticed that on an amount of Rs.2,28,510-00 was drawn and paid to towards execution of work construction of Pedastals & Cement floorings, Preparation of Foot ball ground poles. But the following connected records were not produced to Audit to verify the correctness of the payment.

- 1) The connected files and M.Books relating to subject work.
- 2) The connected Drawings and Designs of the subject work. 3



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- 3) The Completion cum Comparative Statement along with Quality Control Certificate of the said work.

Hence the expenditure incurred for said purpose is held under objection.

S.N	Vr. No. & Date	Details of expenditure	Amount of expenditure (Rs)
1	218/17.1.17	Towards Works Cement flooring	15800-00
2	260/27.3.17	Preparation of Foot ball ground poles	23710-00
3	122/26.10.16	Construction of Pedastals	189000-00
Total			228510-00

Para Number : 35VIOLATION OF RULES (Code : 9) Rs : 159520P (code :9 [19])

35) BLOCK GRANT - YVU HEALTH CENTRE - PURCHASE OF MEDICINES MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULARRS -Rs.159520-00

During the course of audit, it was noticed that an amount of Rs.159520-00 was paid towards supply of Medicines for YVU Health Center, Kadapa during the financial year 2016-17 in various occasions directly from open market without calling either tenders or quotations as follows.

It is irregular as per instructions issued by the Government Memo No. 1763/D70/3 PWD dated 30-09-1970. Due to above procedure the institution has foregone the benefit of competitive prices.

Further the medicines required for YVU Health Centre, Kadapa for the entire financial year has to be purchased at a time through calling the tenders, it may gain to the YV University Funds. Needs to take necessary action.

S.N	Vr. No & Date	PURPOSE	Amount
1	94/2-6-16	Purchase of General Medician for YVU Health centre	19983
2	218/17-8-16	Purchase of General Medician for YVU Health centre	19998
3	219/17-8-16	Purchase of General Medician for YVU Health centre	19940
4	345/8-9-16	Purchase of General Medician for YVU Health centre	19900
5	453/4-11-16	Purchase of General Medician for YVU Health centre	19999
6	624/4-2-17	Purchase of General Medician for YVU Health centre	19939
7	673/10-3-17	Purchase of General Medician for YVU Health centre	19985
8	711/31-3-17	Purchase of General Medician for YVU Health centre	19776
Totals			159520

Para Number : 36VIOLATION OF RULES (Code : 9) Rs : 760945P (code :9 [19])

36)PURCHASES - PURCHASES MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULAR Rs.760945-00



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During the course of audit, it was noticed that the following purchases made without calling Tenders/Quotations. It is irregular as per instructions issued by the Government Memo No. 1763/D70/3 PWD dated 30-09-1970 except in any urgency. Needs to take necessary action. Further the Income Tax @ 2% not deducted from the bill before making payment to supplier as section 194C of Income Tax Rules 1961. Hence the same would need to be worked out and recovered from the persons responsible.

S.N	Vr.No & Date	Particulars	Amount
1	114/20.10.16	Paid M/S Hilti India Pvt.Lmt,Secunderabad. Purchase of Concrete Core Drilling Machine Equipment to CE Lab	223712
2.	121/26.10.16	Paid M/S Indian Scientific ompany, Tirupati. Purchase of PH Meter & Lab Requirements to MMT Lab	61383
3.	146/26.11.16	Paid M/S Radio Engineering & Marketing , Bhopal. Supply of Vickers Hardness Tester for EmC Lab	210900
4	154/6.12.16	Paid M/S Naik Industries ; Kadapa. Supply of Installation and Commission of Led Street light in College Campus	222950
5	215/16.1.17	Paid M/S Sree Raghavendra Air Conditioners & Refrigerators , Proddutur. Purchase of Water Cooler	42000
TOTAL			760945

Para Number : 37VIOLATION OF RULES (Code : 9) Rs : 156093P (code :9 [19])

37) DEVELOPMENT ACCOUNT - REPAIRS OF A.C. AND MATERIALS PURCHASED STARTER, MOTORS - ESTIMATE NOT PREPARED & M.BOOK NOT RECORDED -NEEDS ACTION Rs.156093-00

An amount of Rs.156093-00 was drawn in the following vouchers and spent for purchase and maintenance of supply Motors and starters and Repairs of A.C. And not recorded M.Books. While verifying the vouchers (Annexure Enclosed) the following defects were noticed.

S.N	Vr. No.& date	Particulars	Amount involved (Rs.)
1	4/5.5.16	Towards servicing of Air Conditioner & water purifiers located V.C. residence	5100
2	5/5.5.16	Purchase of new starter for submersible motor	9500
3	6/5.5.16	Towards purchase of New starter for Submersible Motor located at Botanical Garden	10000
4	8/7.5.16	Towards Repairs of 100KVA & 315KVA Transformers in YVU Campus	9995
5	11/12.5.16	Towards Procuring 100litres Diesel for running the Generator in Administrative Buiing	6000
6	20/13.6.16	Electrical maintenance suchas electrical wiring, fixing of fans. & lights in Sir C.V.Raman Science Block	13918



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7	21/13.6.16	Electrical maintenance suchas electrical wiring ,fixing of fans. & lights in Seminar hall	14040
8	30/5.7.16	Towards purchasing of 3 Nos 150W metal halide lights & Labour charges for fixing of newly elected name board at new central library in Y.V.U	12250
9	31/5.7.16	Purchasing of electrical material & Repairs of Street lights	10680
10	38/6.7.16	Filling the Earth in between dividers at maingate in YVU,Kadapa	7750
11	57/16.11.16	Providing repairs to G.I.Pipe line in 21 st Gurukulam in YVU,Kadapa	6860
12	59/28.11.16	Towards repairs of 315KVA transformer located at near old Arts Block	50000
TOTAL			156093

Para Number : 38VIOLATION OF RULES (Code : 9) Rs : 663666P (code :9 [19])

38) DEVELOPMENT GRANT ACCOUNT - PURCHASE - PURCHASES MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULAR-Rs.663666-00

During the course of audit, it was noticed that the following purchases made without calling Tenders/Quotations. It is irregular as per instructions issued by the Government Memo No. 1763/D70/3 PWD dated 30-09-1970 except in any urgency. Needs to take necessary action. Further the Income Tax @ 2% not deducted from the bill before making payment to supplier as section 194C of Income Tax Rules 1961. Hence the same would need to be worked out and recovered from the persons responsible.

S.N	Vr. No. & Date	Particulars	Amount
1	53/4.11.16	Paid to M/S.Precision Biometric India,Pvt.Ltd ,Chennai,Biometrics with Aadhar enabled	344645
2	55/9.11.16	Purchase of Chemicals	18494
3	56/9.11.16	Purchase of Chemicals	19567
4	70/27.12.16	Towards repairs related to Internet/ Wifi equipment Sir C.V.Raman Service Block M/S Waves computers & Network solutions	39350
5	52/19.10.16	Purchase of Chemicals	19513
6	205/31.3.17	Purchase of Chemicals	19988
7	144/16.3.17	Purchase of Lab Contingency	40000
8	157/28.3.17	Purchase of Lab Contingency	15000
9	197/31.3.17	Paid to M/S Isolution Internet,Wifi Equipments	97100



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10	110/25.2.16	Purchase of Lab Contingency	30056
11	113/20.2.17	Purchase of Lab Contingency	19953
TOTAL			663666

Para Number : 39VIOLATION OF RULES (Code : 9) Rs : 198082P (code :9 [19])

39) DEVELOPMENT GRANT ACCOUNT - HUGE EXPENDITURE INCURRED FOR PURCHASE OF MATERIALS - BILL AMOUNTS ADJUSTED TO INDIVIDUAL ACCOUNTS OF Sri DASTHAGIRI A.E.(Electrical)- IRREGULAR -Rs.198082-00

As verified from the following vouchers it was observed that huge expenditure incurred for Purchase of Electrical Items & Repairs of A.C. etc., The following irregularities observed in audit.

According to Go Ms No.43 Finance & Planning (W&M) Dt.22.4.2000 no self cheques should be drawn for any item of expenditures except petty office expenses.

Hence by violating the rules such expenditure was allowed and funds were misused. The sanction authority also not watched the rules and allowed such expenditure. Hence the expenditure incurred for the said purposes was held under objection.

S.N	Vr.No. & Date	Details of expenditure	Nature of amount paid and to whom	Amount of expenditure (Rs)
1	13/12.5.16	Electrical connection to Street lights	Dasthagiri A.E.	5000
2	14/25.5.16	Purchasing of Electrical Items	Dasthagiri A.E.	10000
3	15/25.5.16	Repairs 4Nos of Air Conditioners in Campus	Dasthagiri A.E.	16162
4	139/14.3.17	Repairs 2Nos of Air Conditioners in Dept.of genetics	Dasthagiri A.E.	15437
5	4/5.5.16	Towards Servicing of Air Conditioner	Dasthagiri A.E.	5100
6	5/5.5.16	Purchase of New Starter	Dasthagiri A.E.	9500
7	6/5.5.16	Purchase of New Starter at Botanical Garden	Dasthagiri A.E.	1000
8	8/7.5.16	Towards Repairs of 100KVA Transformer	Dasthagiri A.E.	9995
9	11/12.5.16	Purchase of Diesel for running the generator in Admin.Building	Dasthagiri A.E.	6000
10	20/13.6.16	Electrical Maintenance	Dasthagiri A.E.	13918
11	21/13.6.16	Electrical Maintenance	Dasthagiri A.E.	14040


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12	30/5.7.16	Towards Purchasing of 3 nos 150w Metal halide lights & Labour Charges	Dasthagiri A.E.	12250
13	31/5.7.16	Purchase of Electrical Items	Dasthagiri A.E.	10680
14	32/5.7.16	Purchase of Electrical Items	Dasthagiri A.E.	19000
15	59/28.11.16	Towards repairs of 315kva transformer located at near old Arts block	Dasthagiri A.E.	50000
TOTAL				198082

Para Number : 40NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 131110DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code :10 [2])

40) WORK RECOVERIES DEDUCTED, BUT NOT REMITTED-Rs.131110-00

During the year under report, it was noticed that an amount of Rs.158993/-was deducted towards I.T., VAT., NAC, other recoveries from the work bills of various accounts for the year 2016-17 as detailed below But the balance of still pending need to be remitted and pointed out in audit.

Grand Total:15403+115707=131110-00

ABSTRACT OF OUTGOING RECOVERIES TO BE REMITTED FOR THE YEAR 2016-17 IN EXAMINATION A/C

S.N	Name of the Recovery	Total amount recovered Rs.	Amount remitted Rs.	Balance to be remitted Rs.
1	Vat	6131	0	6131
2	IT	3510	0	3510
3	L.C.	0	0	0
4	NAC	174	0	174
5	S.C.	5588	0	5588
	TOTAL	15403		15403

ABSTRACT OF OUTGOING RECOVERIES TO BE REMITTED FOR THE YEAR 2016-17 IN GENERAL REVENUE A/C

S.N	Name of the Recovery	Total amount recovered Rs.	Amount remitted Rs.	Balance to be remitted Rs.
1	Vat	33316	0	33316



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2	IT	67976	0	67976
3	L.C.	7500	0	7500
4	NAC	750	0	750
5	S.C.	6165	0	6165
	TOTAL	115707		115707

Para Number : 41NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK
BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 72149DEDUCTION /
RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code :10 [2])

41)WORK RECOVERIES DEDUCTED, BUT NOT REMITTED - Rs.72149-00

During the year under report, it was noticed that an amount of Rs.72149-00 was deducted towards I.T., VAT., NAC,S.C.,L.CESS recoveries from the work bills of IUT Account of Yogivemana University for the year 2016-17 as detailed below But not remitted to the concerned head of accounts till the close of audit.

**ABSTRACT OF OUTGOING RECOVERIES TO BE REMITTED FOR THE
YEAR 2016-17 IN I.U.T. ACCOUNT**

S.N	Name of the Recovery	Total amount recovered Rs.	Amount remitted Rs.	Balance to be remitted Rs.
1	S.C	26583	0	26583
2	VAT	27597	0	27597
3	IT	11664	0	11664
4	NAC	496	0	496
5	LC	5809	0	5809
	TOTAL Rs.	72149	0	72149

Para Number : 42NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK
BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 1362991DEDUCTION /
RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code :10 [2])

**42) AUDIT FEE NOT REMITTED TO CONCERNED HEAED
OF ACCOUNTS-Rs.1362991-00**

Average audit fee calculation for the year 2016-17 was arrived basing on the actual audit done of the staff of State Audit Department is arrived an amounting to Rs.281739-00 was not remitted to state funds.

However, an amount of Rs.1081252-00 was pending collection of arrear Audit fees is noted here under.

S.N	Year	Amount Arrived
1	2006-2007	10340
2	2007-2008	18425
3	2008-2009	130654



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4	2009-2010	148798
5	2010-2011	83222
6	2011-2012	74019
7	2012-2013	56383
8	2013-2014	101631
9	2014-2015	211716
10	2015-2016	246064
Arrear audit fee Total		1081252
Current Year Audit Fee 2016-2017		281739
Grand Total		1362991

Para Number : 43NON-PRODUCTION OF RECORDS (Code : 11) Rs : 49715

43) PRODDATUR ENGINEERING COLLEGE ACCOUNT - VEHICLES - CONNECTED LOG BOOKS NOT PRODUCED - Rs.49715-00

During the course of audit as verified the following vouchers an amount of Rs.49715-00 were drawn and paid towards purchase of Petrol Diesel etc for the University Vehicles. But connected log books of vehicles and diary of officials were not produced to audit. In the absence of the same the correctness of the expenditure could not be verified in audit. The expenditure incurred for the purpose was held under objection. The executive authority is requested to maintain and produce the above said records to audit for verification.

S.N	Vr.No. & Date	Particulars	Amount Paid
1	10/25.4.16	Diesel bill Paid to C.B.Narasimhulu	5780-00
2	19/5.5.16	Diesel bill Paid to C.B.Narasimhulu	2180-00
3	42/20.6.16	Diesel bill Paid to C.B.Narasimhulu	3000-00
4	51/6.7.16	Diesel bill paid to P.Madhusudhan Reddy	6180-00
5	70/6.8.16	Diesel bill Paid to C.B.Narasimhulu	8450-00
6	86/3.9.16	Diesel bill paid to P.Madhusudhan Reddy	2090-00
7	109/3.10.16	Diesel bill paid to P.Madhusudhan Reddy	3135-00
8	130/3.11.16	Diesel bill paid to Dhanasudhan Reddy	2680-00
9	163/9.12.16	Diesel bill paid to Dhanasudhan Reddy	3500-00
10	208/5.1.17	Diesel bill paid to Dhanasudhan Reddy	3590-00
11	233/3.2.17	Diesel bill paid to Dhanasudhan Reddy	2725-00
12	248/3.3.17	Diesel bill paid to Dhanasudhan Reddy	6405-00
TOTAL			49715-00

Para Number : 44NON-PRODUCTION OF RECORDS (Code : 11) Rs : 160202

44) WORKS - DEVELOPMENT ACCOUNT - EXECUTION OF WORKS UNDER VARIOUS SCHEMES - CONNECTED M.BOOKS AND FILES NOT PRODUCED TO AUDIT EVEN AFTER SEVERAL EFFORTS BY THE AUDIT PARTY - EXPENDITURE NOT ADMITTED IN AUDIT-Rs. 160202-00



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During the course of Audit it was noticed that the following amounts were drawn and paid towards execution of works under various schemes. But the connected tender files and M Books were not produced to verify the correctness of the expenditure incurred for execution of works. Though several requests made through half margin letters, and issued to Executive Authority for production of said records, the executive authority has not responded till the close of audit. Due to non response from the EA for production of records even after several efforts by the audit party it is construed in audit that the payments made without execution of works as there is no collateral evidence forth coming for audit . The loss if any sustained to the institution in this regard the same would need to be recovered from the persons responsible and credited to the Development account . As such the expenditure incurred for said purpose is not admitted in audit and is held under objection.

S.N	Vr.No & Date	Name of the work	M.Book No.	Net Amount Paid
1	16/01.6.16	Processing of Electrical materials for 8 meter poles of university road divider	378	30000
2	34/5.7.16	Electrical wiring in Administration Building	454	42477
3	35/5.7.16	Towards Supply & Installation of Street Lights	1028	65345
4	146/17.3.17	Painting & Maintenance of old Engineering College	1028	22380
TOTAL				160202

Para Number : 45NON-PRODUCTION OF RECORDS (Code : 11) Rs : 118693

45) EXAMINATION ACCOUNT - VEHICLES -CONNECTED LOG BOOKS AND NOT PRODUCED-Rs.118693-00

During the course of audit as verified the following vouchers an amount of Rs.118693.00 were drawn and paid towards purchase of Petrol Diesel etc., for the University Vehicles. But connected log books of vehicles and diary of officials were not produced to audit. In the absence of the same the correctness of the expenditure could not be verified in audit. The expenditure incurred for the purpose was held under objection. The executive authority requested to maintain and produce the above said records to audit for verification.

S.N	Vr. No & Date	Particulars	Chq. No.	Amount Paid
1	5/7-4-2016	Exam Branch	706588	7167
2	67/4-2016	Exam Branch	704748	7801
3	83/4-5-2016	Exam Branch	706829	5061
4	108/18-5-2016	Exam Branch	707036	5121
5	137/30-5-2016	Exam Branch	707121	6751
6	179/6-2019	Exam Branch	707191	14998
7	236/21-7-2016	Exam Branch	146342	9767
8	280/18-8-2016	Exam Branch	146432	6066
9	350/27-9-16	Exam Branch	146570	5917


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10	353/26-9-2016	Exam Branch	146573	6631
11	376/7-10-2016	Exam Branch	146579	6072
12	538/20-12-2016	Exam Branch	146859	15737
13	592/19-1-2017	Exam Branch	146947	7474
14	633/30-1-17	Exam Branch	147035	5503
15	724/3-2017	Exam Branch	958880	4135
16	732/23-3-2017		958913	1557
17	749/31-3-2017	Exam Branch	958955	2935
		TOTAL		118693

Para Number : 46NON-PRODUCTION OF RECORDS (Code : 11) Rs : 598575

46) WORKS - CONNECTED M.BOOKS, ESTIMATES, FILES NOT PRODUCED-Rs.598575-00

During the course of audit as verified from the following vouchers it was noticed that an amount of Rs. 598575/- were drawn and paid the contractors under One Time Catch Account. But connected M.Books, estimates along with connected files were not produced to audit for verification. Hence the expenditure incurred for the purpose was held under objection.

Necessary action would need to be taken by the executive authority to produced the connected records to audit for verification.

S.N	Vr.No & Date	Name of the Work	MB. NO	Amount
1	<u>Examination Account</u> 192/6-7-16	Cleaning of Jungle at vegu to Arts & Commerce Road and in between central Library and canteen in view of Convaction of YVU, Kadapá	1183, PG 24	18407
2	197/6-7-16	Supply of Useful Earth for Formation of road at North sied of Central Library building in view of Convocation at YVU, Kadapa.	1178/ PG 36	16661
3	198/8-7-16	Cleaning of jungle at surrounding administrative building in view of convocation of YVU, Kadapa	1185/ PG. 20	18407
4	210/8-7-16	Constuction of brick wall and plastering to toilet at Fist floor at central library at YVU, Kadapa	877, pg 101	18132
5	211/8-7-16	Providing sanitary fixtures at first floor toilet at central Library in YVU, Kadapa	1082, pg.31	17434
6	217/11-7-16	Supply of useful earth for formation of road (south-west) at north side of central library building , in view of convocation at yvu, kadapa	1181, pg.35	16651
7	218/11-7-16	Painting and pipe line at toilet First-Floor in central library in YVU, Kadapa	1086, pg.16	12241
8	<u>General Revenue</u> 114/13-1-16	Geeta electrical rewinding works kadapa towards rewinding of 7.5 HP Submersible motor located at back side of old Registrars office in Y.V.U.	449/PG-29	14500



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9	115/13-10-16	Towards replacement of Copper work for 7.5HP Submersible motor located at back side of Registrar office in YVU	450/PG-42,43	16500
10	165/7-12-16	supply of 2 Nos new 2.0 ton Inverter model cool type split AC unit for Hon'ble V.C. Bunglow at Kadapa	454/pg-81	94867
11	169/9-12-16	Supply of double door refrigerator with capacity 308 liter for Hon'ble V.C. Bangalaw	450/pg-47	32000
12	183/3-1-17	Supply and installation Connections and testing of 150 L/150 For Dring water cooler to 7 Nos of Hostel Buildings at 1 no each on YVU,Kadapa	449/pg-34	300468
13	236/3-3-17	Providing network connections to the shifted principal office at Central library in YVU,Kadapa	1032/pg-10	22307
	TOTAL			598575

Para Number : 47NON-PRODUCTION OF RECORDS (Code : 11) Rs : 5047051

**47) ISRO ACCOUNT (SARK) -AMOUNTS PAID FOR FELLOWSHIPS
DETAILS NOT PRODUCED. Rs.5047051-00**

During the course of audit while verification of the ISRO Project (Sark Account), an amount of Rs.5047051-00 drawn and paid for Fellowships. But the details of the fellowships sanctioned for whom was not pointed out in Audit.

Further, the Guidelines of the ISRO project and the fellowships Guidelines was not produced to audit. Due to this the eligibility of the fellowship persons was could not certified in audit.

Hence, action would needs to be produced the same to audit.

Para Number : 48NON-PRODUCTION OF RECORDS (Code : 11) Rs : 66000

48) VOUCHERS NOT PRODUCED - Rs.66000-00

The paid vouchers amounting to Rs.66000-00 which were drawn from NSS Account and spent for the purposes noted against each as detailed were not produced for audit as required under Rule 32 of the Rules issued under Receipts and Expenditure in G.O.Ms.No. 686 M.A., dated 30.7.1968. The same would need to be produced for audit.

S.N	Vr No & date	Particulars	Amount
1	1/22.6.16	<u>Paid to Dr.Venkataramanaiah NSS I unit Renumeration</u>	5000
2	2/22.6.16	<u>Paid to Pradeep Kumar Reddy NSS II unit Renumeration</u>	5000
3	3/22.6.16	<u>Paid to Dr.G.Nageswar Reddy NSS III unit Renumeration</u>	5000
4	4/8.7.16	<u>Paid to Dr.Venkataramanaiah NSS I unit Towards Conducting Camp</u>	9800
5	5/8.7.16	<u>Paid to Pradeep Kumar Reddy NSS II unit Towards Conducting Camp</u>	9800
6	6/8.7.16	<u>Paid to Dr.G.Nageswar Reddy NSS III unit Towards Conducting Camp</u>	9800
7	7/8.7.16	<u>Paid to Dr.Venkataramanaiah NSS I unit Renumeration</u>	7200
8	8/8.7.16	<u>Paid to Pradeep Kumar Reddy NSS II unit Renumeration</u>	7200
9	9/8.7.16	<u>Paid to Dr.G.Nageswar Reddy NSS III unit Renumeration</u>	7200



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Total

66000

Para Number : 49MISAPPROPRIATIONS AND FRAUD (Code : 12) Rs : 9400

49) BLOCK GRANT ACCOUNT - VEHICLE ENGAGED ON HIRE BUT AS PER DEPT WEBSITE VEHICLE NUMBER NOT REGISTERED- MISAPPROPRIATION-Rs.9400-00

On Voucher No. 400, dt.07-10-2016 an amount of Rs.9400-00 was drawn and paid Dr. A. Madhusudhan reddy, Coordinator, Botanical Garden towards vehicle Hire charges for Collection of Wild Medicinal Plants. As verified the file a vehicle was engaged bearing No. AP 04 TV 1092. As verified the AP transport department website concerned vehicle number not registered. Hence action would need to be take to recover the said amount from the Persons responsible and credited to the university Account concerned.

Para Number : 50MISAPPROPRIATIONS AND FRAUD (Code : 12) Rs : 51142

50) PRODDUTUR ENGINEERING COLLEGE - PRINCIPAL ACCOUNT-CHEQUE ISSUED 99856- BILLS SUBMITTED Rs.48714 - MISAPPROPRIATION-Rs.51142-00

As Verified the imprest account of YVU Engineering College for the year 2016-17. Imprest account was maintaining for recurring expenditure of the college. On Voucher No.21/7.5.16 an amount of Rs.99856-00 was recouped the funds. But Rs.48714-00 only bills were submitted, balance of Rs.51412-00 Bills were not furnished to the audit and Misappropriation of the funds. Hence action would need to be taken for recovery of the amount from the persons responsible and credited to the university account concerned.

Para Number : 51MISAPPROPRIATIONS AND FRAUD (Code : 12) Rs : 1500

51) I.U.T ACCOUNT - VEHICLE ENGAGED ON HIRE NOTED INDICA VISTA BUT AS PER DEPT WEBSITE VEHICLE BELONGS TATA ACE MAGIC 7 SEATER - MISAPPROPRIATION-Rs.1500-00

On Voucher No.6, dt.28-9-2016 an amount of Rs.1500-00 was drawn and paid towards vehicle Hire charges which amount was drawn as advance. As verified the file a vehicle was engaged

bearing No.AP04TV1029 and noted that vehicle belongs to Indica Vista. As verified the AP transport department website concerned vehicle belongs to Tata Ace Magic 7 Seater. Hence action would need to be taken recover the said amount from the Persons responsible and credited to the university Account concerned

Para Number : 52MISAPPROPRIATIONS AND FRAUD (Code : 12) Rs : 8710

52) I.U.T ACCOUNT - VEHICLE ENGAGED ON HIRE NOTED INNOVA BUT AS PER DEPT WEBSITE VEHICLE BELONGS MOTOR CYCLE - MISAPPROPRIATION-Rs.8710-00

On Voucher No. 14 , dt.29-11-2016 an amount of Rs.8710/- was drawn and paid towards vehicle Hire charges which amount was drawn as advance. As verified the file a vehicle was engaged bearing No. AP 21 AW 5484 and noted that vehicle belongs to Innova. As verified the AP transport department website concerned vehicle belongs to Motor cycle. Hence action would need to be taken to recover the said amount from the Persons responsible and credited to the university Account concerned

Para Number : 53MISAPPROPRIATIONS AND FRAUD (Code : 12) Rs : 214000

53) I.U.T ACCOUNT - ADVANCE ADJUSTMENT VOUCHER WITHOUT. DETAILS OF VOUCHERS/ BILLS - NEEDS ACTION -



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MISAPPROPRIATION-Rs.214000-00

On Voucher No.09/15-10-2016 utilisation certificate was submitted towards SBUR Aided Degree College, Badvel for Rs.90000-00 and SSR & SRRM Degree College, Kamalapuram for Rs.124000-00 total amount of Rs.214000-00. But the details of Expenditure along with Voucher / Sub-vouchers/ Bills were not produced to Audit. Without furnishing the details of expenditure the advance amount shall not be adjusted. Hence action would need to be taken for recovery of the amount from the Persons responsible and credited to the University concerned.

Para Number : 54MISAPPROPRIATIONS AND FRAUD (Code : 12) Rs : 4656

54) BLOCK GRANT ACCOUNT - PROF.G.VENKATANAIDU & PROF. G.BALASUBRAMANYAM -JOURNEY PERFORMED FROM KADAPA TO ANANTAPUR AND VICE VERSA CLAIM TRAIN FARES - NO DIRECT TRAINS FROM KADAPA TO ANANTAPUR -MISAPPROPRIATION - NEEDS ACTION-Rs.4656-00

On Voucher No.143/2.7.16 a Sum of Rs.4656-00 was drawn and Paid Towards journey performed from Kadapa to Anantapur and Vice versa by the train II AC and Claim preferred accordingly by the Prof. G. Venkatanaidu Dept. of Economics & Prof. G. Balasubramanyam Dept of Telugu. But There was no direct Trains from kadapa to Anantapur and Vice versa. The Individuals was with out furnishing the train tickets. T.A.Charges were drawn and paid Hence Expenditure incurred Rs.4656-00 is could not be admitted in audit and held under Objection.

Para Number : 55EXCESS PAYMENTS (Code : 13) Rs : 3239

55)BLOCK GRANT ACCOUNT - EXCESS LODGING CHARGES PAID TO PROF. M. DHANANJAYA NAIDU -NEEDS RECOVERY -Rs.3239 -00

On Voucher No.368/22.9.16 a Sum of Rs.3239-00 was drawn and Paid Towards Lodging Charges to Prof.M.Dhanunjaynaidu, Rector who was gone to attending meeting at Vijayawada. As per Goms.No.151 Fin dt.11.12.15 an amount of Rs.750-00 only eligible towards lodging charges, but the individual was claimed Rs.3989-00 an Amount of Rs.3239-00 excess paid to Individual. The same would need to be recovered from the persons responsible and credited to university account Concerned.

Para Number : 56EXCESS PAYMENTS (Code : 13) Rs : 1500

56) BLOCK GRANT ACCOUNT -EXCESS LODGING CHARGES PAID TO PROF.M.DHANANJAYA NAIDU -NEEDS RECOVERY -Rs.1500-00

On Voucher No.370/22.9.16 a Sum of Rs.2500-00 was drawn and Paid Towards Lodging Charges to Prof.M.Dhanunjaynaidu Rector who was gone to attending meeting at Hyderabad. As per Goms.No.151Fin dt.11.12.15 an amount of Rs. 1000/- only eligible towards lodging charges on other State, but the individual was claimed Rs.2500/- an Amount of Rs.1500/- excess paid to Individual. The same would need to be recovered from the persons responsible and credited to university account Concerned..

Para Number : 57EXCESS PAYMENTS (Code : 13) Rs : 94109

57) BLOCK GRANT - COST OF REPAIRS TO THE UNIVERSITY ONE VEHICLES EXCEEDING Rs.20000-00 FOR ONE YEAR AND OTHER DEFECTS-Rs.94109-00

As per G.O.Ms.No.148 F & P (FW.Admin-I) Dept., Dt:21.10.2000 an amount of Rs.20000-00 can be incurred towards repairs of one vehicle for one year. But as verified from the following vouchers during the course of audit an aggregate amount of Rs.94109-00 was spent towards 2 vehicles repairs. The repairs carried out with Spare Parts purchased for vehicles. The connected



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stock account together with unserviceable article register and the defects of disposal of the old materials in the public auction and sale proceeds realized there on and their remittance challan were not Produced to audit. It is also not known whether the firm which carried out the repairs is a Government approved or not.

S.N	Vehicle No.	Vouchers No and Date	Particulars	Amount Rs.
1	AP04L9390	662/02-03-17	Towards Supply of tube less tyres	13000
		665/02-03-17	Repairs to vehicle	21184
		28/22.4.16	Fuel filter	17266
2	AP04N2599	13/11.4.16	Purchase of A.C. Compressor	15074
		33/22.4.16	Supply of Spare Parts	9100
		51/3.5.16	Supply of Spare Parts	9785
		369/22.9.16	Supply of Tubes	8700
	TOTAL			94109

Para Number : 58EXCESS PAYMENTS (Code : 13) Rs : 34917

58) DEVELOPMENT ACCOUNT - AMOUNT DRAWN THROUGH SELF CHEQUE BY DR.A.MADHUSUDHANREDDY TOWARDS HIRING OF LABOUR FOR WATER PITS-IRREGULAR -NEEDS RECOVERY - Rs.34917-00

As verified the following Vouchers it was noticed that amount drawn through Self Cheque by Dr. A. Madhusudhan Reddy towards hiring of labour for water pits & Spreading Charges & Purchasing of Plants, But details of Expenditure , Stock & Issue register, Subvouchers, Mustards / Bills were not enclosed to the vouchers. Hence Expenditure incurred Rs.34917-00 With out furnishing of details of expenditure could not be admitted in audit and held under objection.

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	39/8.7.16	Hiring Labour for water pits along Campus roads	4800
2	40/8.7.16	Purchase of 50 Conocarpusplants & Labourcharges	4800
3	41/8.7.16	Purchase of 52 Conocarpusplants & Labourcharges	4900
4	42/8.7.16	Purchase of 50 Conocarpusplants & Labour charges	4800
5	154/28.3.17	Towards Red soil & Labour	9560
6	198/31.3.17	Spreading Labour Charges	6057
TOTAL			34917

Para Number : 59EXCESS PAYMENTS (Code : 13) Rs : 26100

59) BLOCK GRANT ACCOUNT -D.A. ALLOWED TO OUTSOURCING DRIVERS -IRREGULAR- NEEDS RECOVERY-Rs.26100-00

As verified the Block grant Accounts of YVU for the year 2016-17, the following out sourcing drivers were performed journey along with V.C. & Registrar Dearness allowance claimed during the journey period as detailed below. Outsourcing employees were not eligible T.A. & D.A.as per APTA. Rules. Hence an amount of Rs.26100-00 Could not be admitted in audit and held under objection.

S.N	Vr.No.& Date	Particulars	Amount
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		Drivers D.A. Paid	
1	14/11.4.16	T.Venkatasubbaiah	675
2	31/22.4.16	T.Venkatasubbaiah	300
3	32/22.4.16	K.Rajasekhar	900
4	93/2.6.16	T.Venkatasubbaiah	600
5	108/10.6.16	K.Rajasekhar	675
6	146/4.7.16	T.Venkatasubbaiah	300
7	147/4.7.16	T.Venkatasubbaiah	300
8	221/18.8.16	P,Peeraiah	900
9	222/18.8.16	P.RamanjaneyaReddy	675
10	223/18.8.16	K.Rajasekhar	1200
11	333/29.8.16	T.Venkatasubbaiah	450
12	343/8.9.16	P.RamanjaneyaReddy	1125
13	356/15.9.16	P,Peeraiah	225
14	357/12.9.16	P.RamanjaneyaReddy	900
15	358/17.9.16	U.Eswaraiah	675
16	183/27.7.16	T.Venkatasubbaiah	2175
17	184/27.7.16	K.Rajasekhar	675
18	376/28.9.16	P,Peeraiah	225
19	404/13.10.16	K.Rajasekhar	1125
20	405/13.10.16	T.Venkatasubbaiah	600
21	406/13.10.16	K.Rajasekhar	675
22	415/19.10.16	P.RamanjaneyaReddy	225
23	432/26.10.16	K.Rajasekhar	2400
24	433/26.10.16	T.Venkatasubbaiah	300
25	516/13.12.16	T.Venkatasubbaiah	450
26	517/13.12.16	T.Venkatasubbaiah	1500
27	518/13.12.16	T.Venkatasubbaiah	225
28	581/20.1.17	P.RamanjaneyaReddy	225
29	638/16.2.17	M.Venkateswar Reddy	450
30	651/25.2.17	M.Venkateswar Reddy	675
31	652/25.2.17	U.Eswaraiah	225
32	675/10.3.17	P,Peeraiah	450
33	684/15.3.17	M.Venkateswar Reddy	450
34	699/23.3.17	T.Venkatasubbaiah	1800
35	702/27.3.17	T.Venkatasubbaiah	450
36	704/27.3.17	U.Eswaraiah	300
37	708/31.3.17	K.Ramaiah	600
TOTAL			26100

Para Number : 60EXCESS PAYMENTS (Code : 13) Rs : 243000

60) COMMUTER ACCOUNT -DRIVING ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES AUTHORITY NOT POINTED OUT- NEEDS RECOVERY-Rs.243000-00

As verified the Commuter Accounts of YVU an amount of Rs.243000-00 was drawn and paid towards Driving allowance along with regular monthly wages without mentioning the any Government Authority. Action would need to be taken to recover the said amount from the persons responsible and credited to the university Account concerned.

S.N	Vr.No.& Date	Particulars	Amount
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1	2/7.4.16	Driving Allowance (8members)	20000
2	8/9.5.16	Driving Allowance (8members)	20000
3	11/8.6.16	Driving Allowance (8members)	20000
4	16/4.7.16	Driving Allowance (8members)	20000
5	25/23.8.16	Driving Allowance (8members)	20000
6	29/1.9.16	Driving Allowance (8members)	20000
7	34/1.10.16	Driving Allowance.(8members)	20000
8	41/2.11.16	Driving Allowance (8members)	20000
9	47/2.12.16	Driving Allowance (8members)	20000
10	53/2.1.17	Driving Allowance (8members)	20000
11	58/4.2.17	Driving Allowance (8members)	20000
12	64/22.3.17	Driving Allowance (8members)	20000
13	19/6.7.16	Driving Allowance (V.C.Driver)	3000
TOTAL			243000

Para Number : 61EXCESS PAYMENTS (Code : 13) Rs : 60000

61) COMMUTER ACCOUNT -DRIVING ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT-NEEDS RECOVERY- Rs.60000-00

As verified the Commuter Accounts of YVU an amount of Rs.60000-00 was drawn and paid towards Driving allowance along with regular monthly wages without mentioning the any Government Authority. Action would need to be taken to recover the said amount from the persons responsible and credited to the university Account concerned.

S.N	Vr.No. & Date	Particulars	Amount
1	3/7.4.16	Driving Allowance (2members)	5000
2	9/9.5.16	Driving Allowance (2members)	5000
3	12/8.6.16	Driving Allowance (2members)	5000
4	17/4.7.16	Driving Allowance (2members)	5000
5	26/23.8.16	Driving Allowance (2members)	5000
6	28/1.9.16	Driving Allowance (2members)	5000
7	35/1.10.16	Driving Allowance (2members)	5000
8	40/2.11.16	Driving Allowance (2members)	5000
9	48/2.12.16	Driving Allowance (2members)	5000
10	52/2.1.17	Driving Allowance (2members)	5000
11	59/4.2.17	Driving Allowance (2members)	5000


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12	65/22.3.17	Driving Allowance (2members)	5000
TOTAL			60000

Para Number : 62EXCESS PAYMENTS (Code : 13)-Rs : 29200

62) COMMUTER ACCOUNT -HOLIDAY ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT-NEEDS RECOVERY-Rs.29200-00

As verified the Commuter Accounts of YVU an amount of Rs.29200-00 was drawn and paid towards Holiday allowance along with regular monthly wages without mentioning the any Government Authority. Action would need to be taken to recover the said amount from the persons responsible and credited to the university Account concerned.

S.N	Vr.No.& Date	Particulars	Amount
1	4/20.4.16	Holiday Allowance (6members)	3800
2	10/9.5.16	Holiday Allowance (5members)	3200
3	14/9.6.16	Holiday Allowance (5members)	2600
4	20/8.7.16	Holiday Allowance (7members)	3600
5	24/16.8.16	Holiday Allowance (6members)	3400
6	31/14.9.16	Holiday Allowance (1members)	1200
7	39/31.10.16	Holiday Allowance (1members)	1400
8	44/5.11.16	Holiday Allowance (2members)	1800
9	51/20.12.16	Holiday Allowance (6members)	1800
10	56/21.1.17	Holiday Allowance (5members)	1200
11	60/4.2.17	Holiday Allowance (6members)	3000
12	70/27.3.17	Holiday Allowance (7members)	2200
TOTAL			29200

Para Number : 63EXCESS PAYMENTS (Code : 13) Rs : 29925

63) HOSTEL CURRENT A/C-VAT NOT DEDUCTED FROM PURCHASE BILLS - EXCESS PAYMENT MADE - NEEDS RECOVEREDRY-Rs.29925-00

As verified from following Vouchers it was noticed that VAT was not deducted from the following purchase bills & Other Expenses. As could be seen from connected sub vouchers it was noticed that VAT added in the bill amount and not deducted the same before payment and same would need to be remitted to the concerned head of account by authority concerned.

Hence an amount of excess payment for Rs.29925-00 was allowed on said purchases. Hence action would need to be taken by the executive authority to recover the same from the persons responsible and same would need to be remitted to concerned head of accounts under intimation to audit.

Vr No & date	Details of expenditure	Amount allowed for payment including	Excess payment
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		VAT	VAT
9/18.5.16	Purchase of Rice	27142	1292
22/6.6.16	Purchase of Rice	16285	1292
31/14.6.16	Purchase of Rice	10857	542
42/16.7.16	Purchase of Rice	27142	1292
92/17.8.16	Purchase of Rice	32571	1551
104/22.8.16	Purchase of Rice	32517	1551
139/15.9.16	Purchase of Rice	15200	723
149/19.9.16	Purchase of Rice	28228	1344
159/28.9.16	Purchase of Rice	43428	2068
185/15.10.16	Purchase of Rice	10857	517
194/26.10.16	Purchase of Rice	32571	1551
202/1.11.16	Purchase of Rice	27142	1292
209/10.11.16	Purchase of Rice	16285	775
221/10.11.16	Purchase of Rice	43428	2068
247/8.12.16	Purchase of Rice	29313	1395
253/16.12.16	Purchase of Rice	14114	672
286/23.12.16	Purchase of Rice	43428	2118
322/18.1.17	Purchase of Rice	43428	2068
341/4.2.17	Purchase of Rice	43428	2068
369/2.3.17	Purchase of Rice	23625	1125
388/8.3.17	Purchase of Rice	21735	1035
407/25.3.17	Purchase of Rice	16655	793
410/27.3.17	Purchase of Rice	16655	793
TOTAL			29925

Para Number : 64EXCESS PAYMENTS (Code : 13) Rs : 88875

64) GENERAL RE VENUE ACCOUNT EXCESS PAY ALLOWED FOR TIME SCALE ATTENDERS - IRREGULAR -Rs.88875-00

As verified from the pay and allowances of time scale employees it was noticed that excess pay was allowed for the following attenders as detailed below;

The said attenders were shown as drivers and allowed drivers scale of pay. As verified from sanctioned cadre strength in respect of time scale employees it was noticed that only attenders posts were sanctioned to the YVU University and no drivers posts were sanctioned. Hence the Drivers pay allowed for those attenders was irregular as there is no such post sanctioned to the university. Resulting excess Pay allowed to the said employees.

Hence the excess pay allowed for the employees was held under objection and would need to be recovered from the persons responsible and remitted to General revenue account of YVU.

Name of the Employee	Designation	Pay Eligible	Pay allowed	Excess pay allowed	DA allowed on	DA allowed on	DA allowed on	Total excess payment
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					Excess pay @ 18.340% from 4/16 to 6/16	Excess pay @ 22.008% from 7/16 to 12/16	Excess pay @ 24.104% from 1/17 to 3/17	Rs.
1	2	3	4	5	6	7	8	9 (5+6+7+8)
G.V.Ghose Mohiddin	Attender	13000	15030	2030/pm Rs.24360 (for 12m)	372 Rs.1116 (for 3m)	447 Rs. 2682 (For 6m)	489 Rs.1467 (for 3m)	29625
K.Narasimhulu	Attender	13000	15030	2030/pm Rs.24360 (for 12m)	372 Rs.1116 (for 3m)	447 Rs. 2682 (For 6m)	489 Rs.1467 (for 3m)	29625
T.Venkataiah	Attender	13000	15030	2030/pm Rs.24360 (for 12m)	372 Rs.1116 (for 3m)	447 Rs. 2682 (For 6m)	489 Rs.1467 (for 3m)	29625
Total								88875

Para Number : 65EXCESS PAYMENTS (Code : 13) Rs : 92820

65) RECOVERIES - VAT NOT DEDUCTED FROM PURCHASE BILLS - EXCESS PAYMENT ALLOWED-Rs.92820-00

As verified from following Vouchers it was noticed that VAT was not deducted from the following purchase bills & Other Expenses. As could be seen from connected sub vouchers it was noticed that VAT added in the bill amount and not deducted the same before payment and same would need to be remitted to the concerned head of account by authority concerned.

Hence an amount of excess payment for Rs.92820-00 was allowed on said purchases. Hence action would need to be taken by the executive authority to recover the same from the persons responsible and same would need to be remitted to concerned head of accounts under intimation to audit.

Name of the Account	Vr No & date	Details of Purchases	Amount allowed for payment including VAT	VAT & Excess Payment 5%
RESEARCH PROJECT	10/20-6-16	Purchase of Chemicals	20000	1000
	15/27-7-16	Purchase of Chemicals	20000	1000
	16/27-7-16	Purchase of Chemicals & Consumables	20000	1000
	25/20-8-16	Purchase of Lab Contingency for DST Inspire fellowship	20000	1000
	32/8-9-16	Purchase of Chemicals	17923	896
	36/13-10-16	Purchase of Chemicals and Stationary Items	14550	728
	38/28-10-16	Purchase of Chemicals and Glassware	19811	991
	48/28-11-16	Purchase of Deep Freezer and of Minilys	599500	29975


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		Homogenizer Bead beater for SERB	273945	13697
	50/5-12-16	Purchase of Consumables	186264	9313
	54/20-12-16	Purchase of Chemicals of Glassware	16642	832
	58/7-1-17	Purchase of Stationary items	4980	249
	366/6-10-16	Purchase of Xerox Machine	14359	718
	367/6-10-16	Purchase of Xerox Machine	14359	718
SARC A/c	118/15-6-16	Purchase of Aire Sampling Quartz Filters	206287	10314
	119/15-6-16	Purchase of Lenova Yoga 3Pronote Book PC With Intel Core M-70 Processer	117700	5885
	120/15-6-16	Purchase of Ultra Sonicator with Accessories	176085	8804
	131/5-1-17	Purchase of Glow Box	114000	5700
	TOTAL			92820

Para Number : 66EXCESS PAYMENTS (Code : 13) Rs : 85685

66) IT NOT DEDUCTED FROM VARIOUS PURCHASE BILLS IN VARIOUS ACCOUNTS - EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs. 85685-00

During the course of audit on the Account of YVU, kadapa for the year 216-17, it was noticed that, in the following vouchers various consumables and lab items were purchased for University needs.

According to section 194 (c) of income tax act- 1961, the TDS @ 2% should be deducted from purchased bills more than Rs.30000. But the same were not recovered from the following purchase bills during the year. Due to which an amount of Rs.37875-00 is worked out below was excess paid to supplier.

S. N	Name of Account	Vr.No & Date	Description	Paid Amount	IT @ 2%
1	Examination A/c	608/24-1-17	To The Principal Govt. Degree College supply of Furniture	219950	4399
2	RESEARCH PROJECT A/c	48/28-11-16	Purchase of Deep Freezer and Supply of Minilys	599500	11990
3			Homogenizer Bead beater for SERB	273945	5479
4		50/5-12-16	Purchase of Consumables	186264	3725
5	SARC A/C	118/15-6-16	Purchase of Air Sampling Quartz Filters	206287	4126
6		119/15-6-16	Purchase of Lenova Yoga 3Pronote Book PC With Intel Core M-70 Processer	117700	2354
7		120/15-6-	Purchase of Ultra Sonicator with Accessories	176085	3522


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		16			
8		131/5-1-17	Purchase of Glow Box	114000	2280
9	Hostel Current a/c	187/21.10.16	Modern Steels & Wooden Furniture Works	215250	4305
10		189/24.10.16	M/S.SreeRaghavendra Air Condition & Refrigerator	42000	840
11		314/10.1.17	M/S.SreeRaghavendra Air Condition & Refrigerator	42000	840
12		331/30.1.17	Modern Steels & Wooden Furniture Works	85365	1708
13		415/31.3.17	J.B. Equipments, New Delhi	288750	5775
14			114/20.10.16	Paid M/S Hilti India Pvt.Lmt,Secunderabad. Purchase of Concrete Core Drilling Machine Equipment to CE Lab	223712
15	Proddatur Engineering College A/c	121/26.10.16	Paid M/S Indian Scientific ompany, Tirupati. Purchase of PH Meter & Lab Requirements to MMT Lab	61383	1228
16		146/26.11.16	Paid M/S Radio Engineering & Marketing , Bhopal. Supply of Vickers Hardness Tester for EmC Lab	210900	4218
17		154/6.12.16	Paid M/S Naik Industries , Kadapa. Supply of Installation and Commission of Led Street light in College Campus	222950	4459
18		215/16.1.17	Paid M/S Sree Raghavendra Air Conditioners & Refrigerators , Proddatur. Purchase of Water Cooler	42000	840
19			59/28-11-16	Towards repairs of 315KVA transformer Located at near old Arts Block	50000
20	Development Grant	53/4-11-16	Paid to M/S.Precision Biometric India,Pvt.Ltd ,Chennai,Biometrics with Aadhar enabled	344645	6393
21		70/27-12-16	Towards repairs related to Internet/ Wifi equipment Sir C.V.Raman Service Block M/S Waves computers & Network solutions	39350	787
22		197/31-3-17	Paid to Solution Internet WI-FI equipments	97100	1942



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Hence, action would need to be recover from the persons responsible and remit to the concerned accounts under intimation to audit.

Para Number : 67EXCESS PAYMENTS (Code : 13) Rs : 41600

**67) PRODDATUR HOSTEL CURRENT ACCOUNT - BUILDING RENT PAID
INCOME TAX NOT DEDUCTED-RS.41600-00**

As verified the Hostel Account of YVU Engineering College Proddatur an amount of Rs.41600-00 was drawn and paid towards Building rent to the Smt. U.Rajya Lakshmi for the year 2016-17. But Income tax TDS @10% as per Income tax Act was not deducted as detailed below. Hence action would need to be taken to recover from the persons and persons responsible and credited to the Govt. Account concerned under intimation to the Audit.

S.N	Vr.No.& Date	Particulars	Rent	TDS @ 10%
1	16/31.5.16	Hostel Rent for the Month of 6/16	41600	4160
2	33/6.7.16	Hostel Rent for the Month of 7/16	41600	4160
3	60/30.7.16	Hostel Rent for the Month of 8/16	41600	4160
4	120/1.9.16	Hostel Rent for the Month of 9/16	41600	4160
5	170/3.10.16	Hostel Rent for the Month of 10/16	41600	4160
6	197/1.11.16	Hostel Rent for the Month of 11/16	41600	4160
7	234/2.12.16	Hostel Rent for the Month of 12/16	41600	4160
8	301/5.1.17	Hostel Rent for the Month of 1/17	41600	4160
9	337/2.2.17	Hostel Rent for the Month of 2/17	41600	4160
10	378/2.3.17	Hostel Rent for the Month of 3/17	41600	4160
TOTAL				41600

Para Number : 68EXCESS PAYMENTS (Code : 13) Rs : 60500

**68) PRODDATUR PRINCIPAL ACCOUNT - BUILDING RENT PAID
INCOME TAX NOT DEDUCTED-Rs.60500-00**

As verified the Principal Account of YVU Engineering College Proddatur an amount of Rs.60500-00 was drawn and paid towards Building rent to N. Kondareddy for the year 2016-17. But Income tax TDS @10% as per Income tax Act was not deducted as detailed below. Hence action would need to be taken to recover from the persons and persons responsible and credited to the Govt Account concerned under intimation to the Audit.

S.N	Vr.No.& Date	Particulars	Rent	TDS @ 10%
1	90/16.9.16	YVU Engineering College Rent from 1.10.15 to 31.3.16(6Months)	302500	30250
2	120/24.10.16	YVU Engineering College Rent from 1.4.16 to 30.9.16(6Months)	302500	30250
TOTAL				60500



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Para Number : 69EXCESS PAYMENTS (Code : 13) Rs : 8320

**69) PRODDATUR HOSTEL SAVINGS ACCOUNT - BUILDING RENT PAID-
INCOME TAX NOT DEDUCTED-Rs.8320-00**

As verified the Principal Account of YVU Engineering College Proddatur an amount of Rs.8320-00 was drawn and paid towards Building rent to the Smt.U.Rajya Lakshmi for the year 2016-17. But Income tax TDS @10% as per Income tax Act was not deducted as detailed below. Hence action would need to be taken to recover from the persons and persons responsible and credited to the Govt Account concerned under intimation to the Audit.

S.N	Vr.No.& Date	Particulars	Rent	TDS @ 10%
1	1/4.4.16	Hostel Rent for the Month of 4/16	41600	4160
2	39/3.5.16	Hostel Rent for the Month of 5/16	41600	4160
TOTAL				8320

Para Number : 70EXCESS PAYMENTS (Code : 13) Rs : 41400

**70) PRODDATUR ENGINEERING COLLEGE THIRD PARTY QUALITY
ASSURANCE ACCOUNT DEARNESS ALLOWANCE PAID ALONG WITH
CONVEYANCE ALLOWANCE EXCESS PAYMENT - NEEDS RECOVERY
RS.41400-00**

On verification of the third party quality assurance fund of the YVU Engineering College, Proddatur for the year 2016-17, it was observed that the following employees were performed journey on official four. They were claimed mileage allowance and dearness allowance.

As per Para 8-3 of G.O.Ms.No.150Fin Dept Dt: 11.12.2015 the rate of mileage allowance payable to Grade-1 officers who were entitled to maintain and use their own motor car. But Daily allowance shall not be paid to the Government servants who are claiming the mileage allowance for their tours.

The Following employees were claimed mileage allowance along with Dearness allowance which is against the rules. Hence the excess payment paid to the employees to be recovered from the persons responsible and credited to the university A/c concerned.

S.N	Vr.No.& Date	Name of the employee	D.A. paid
1	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2000
2		V.Madhav Academic Consultant in Civil Engineering	1000
3	1/18.5.16	J.Obulesu Lab Asst.	800
4	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	1600
5	1/18.5.16	J.Obulesu Lab Asst.	800
6	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2000
7	1/18.5.16	V.Madhav Academic Consultant in Civil Engineering	1000
8	1/18.5.16	J.Obulesu Lab Asst.	1000
9	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	3000
10	1/18.5.16	V.Madhav Academic Consultant in Civil Engineering	1500
11	1/18.5.16	J.Obulesu Lab Asst.	1500
12	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
13	1/18.5.16	T.Vishnuvardhan Raju Academic Consultant	1200
14	1/18.5.16	J.Obulesu Lab Asst.	1200


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15	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
16	1/18.5.16	J.Obulesu Lab Asst.	1200
17	1/18.5.16	N.Pullareddy Lab.Asst	1200
18	2/8.7.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
		V.Madhav Academic Consultant in Civil Engineering	1200
19	3/20.10.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
20	4/19.12.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
21	5/28.12.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
TOTAL			41400

Para Number : 71EXCESS PAYMENTS (Code : 13) Rs : 110100

71) PRODDATUR ENGINEERING COLLEGE PRINCIPAL ACCOUNT - EXTRA WAGES PAID @25/-PER HOUR EXCESS PAYMENT - NEEDS RECOVERY-Rs.110100-00

As Rs Proc.No.YSREC/NTSTAFF/O.T. Remuneration / 2015 Dt:27.03.2015 permitted to pay at Rs.25-00per hour for their additional work during morning session i.e., from 9-30 A.M to 12.30P.M to operate college office, Library and computer lab. But the following employees were paid extra wage @ 25/- per hour for beyond the college hours without mentioning Government Orders. Hence the amount paid would need to be recovered from the persons responsible and credited to the University Account Convened.

S.N	Vr.No.& Date	Particulars	Amount
1	4/7.4.16	Extra Wages for the Month3/16	9175
2	18/5.5.16	Extra Wages for the Month4/16	9175
3	32/1.6.16	Extra Wages for the Month5/16	9175
4	50/6.7.16	Extra Wages for the Month6/16	9175
5	68/30.7.16	Extra Wages for the Month7/16	9175
6.	91/19.9.16	Extra Wages for the Month8/16	9175
7	110/5.10.16	Extra Wages for the Month9/16	9175
8	133/5.11.16	Extra Wages for the Month10/16	9175
9	155/5.12.16	Extra Wages for the Month11/16	9175
10	207/4.1.17	Extra Wages for the Month12/16	9175
11	231/2.2.17	Extra Wages for the Month1/16	9175
12	242/3.3.17	Extra Wages for the Month3/16	9175
TOTAL			110100

Para Number : 72WASTEFUL EXPENDITURE (Code : 14) Rs : 33249

72) DEVELOPMENT ACCOUNT- TA&DA - FLIGHT CHARGES DRAWN FOR OFFICIAL WORK IN DEVELOPMENT ACCOUNT- WASTEFUL EXPENDITURE - NEEDS TO RECOVER-Rs.33249-00

During the course of audit on the accounts of Development Account Yogi Vemana University, Kadapa for the year 2016-17, it was noticed that the following staff were drawn Flight Charges to attending UGC Special Assistance at Delhi. As per University Rules relating to TA&DA Etc. of YVU, Grade-I employees are eligible to avail 1st class Train Fare. But the following employees drawn an amount of Rs. 33,249.00 towards flight charges which is wasteful expenditure against to University Rules.


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So need to recover the same amount from the responsible person and credit to University funds.

S.N	Vr. No. & Date	Particulars	Flight Charges
1	62/05.12.2016	Amount paid to Dr.P.S.Shavalikhan, Associate Professor to attend UGC Special Assistance at Delhi	12819
2.	122/4.3.17	Amount paid to D.Vijaya Raghavaprasad, Professor to attend UGC Interface meeting at Delhi	20430
TOTAL			33249

Para Number : 73WASTEFUL EXPENDITURE (Code : 14) Rs : 19274

73) UGC GRANT TA&DA - FLIGHT CHARGES DRAWN FOR OFFICIAL WORK IN UGC GRANT- WASTEFUL EXPENDITURE - NEEDS TO RECOVER-Rs.19274-00

During the course of audit on the accounts of UGC GRANT Yogi Vemana University, Kadapa for the year 2016-17, it was noticed that the following staff were drawn Flight Charges to attending review meeting at Delhi. As per University Rules relating to TA&DA Etc. of YVU, Grade-I employees are eligible to avail 1st class Train Fare. But the following employees drawn an amount of Rs. 19,274.00 towards flight charges which is wasteful expenditure against to University Rules.

So need to recover the same amount from the responsible person and credit to University funds.

S.N	Vr. No.& Date	Particulars	Flight Charges
1	85/22.11.16	Amount paid to Dr.C.Madhavareddy, Associate Professor to attend review meeting at Delhi	13200
2.	148/31.3.7	Amount paid to Dr:M.Mamathakumari, Associate Professor to attend review meeting at Delhi	6074
TOTAL			19274

Para Number : 74PENDENCY OF UTILISATION CERTIFICATES (Code : 16) Rs : 0

74) UTILIZATION CERTIFICATE NOT FURNISHED

According to article 211-A(2) of A.P. financial code volume-I, it is responsibility of the grants receiving authority to send utilizations certificates in the preforma prescribed in Government Memo No.4517-H2-68-10 M.A. Dt:03.05.1969 and Government Memo No.3285/H2 /696 M.A. Dt:07.01.1970 to the grant releasing authority duly getting the same certified by the District Audit Officer, State Audit concerned. The utilization certificate involving a sum of Rs. 36020137-00 towards grant received as detailed below during the year would need to be furnished to audit early without further delay.

S.N	Name of the Account	Amount
1	Research Project	19534681
2	UGC	9957214
3	Agri Since Project	1707485
4	N.S.S	2955317
5	ISRO	1865440


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6.	BLOCK GRANT	134658755
7	C.P.BROWN GRANT	1888229
	Total	172567121

Para Number : 75OTHERS (Code : 18) Rs : 0

75) LIBRARY - PHYSICAL VERIFICATION OF LIBRARY BOOKS - NOT DONE - NEEDS ACTION.

During the scrutiny by the audit, it was noticed that no stock verification of library books of the University was done during the summer vacation in the year 2016. Further, the University has not examined the loss of books as per relevant provisions of General Financial Rules.

Note under Article 143 of A.P. Financial Code Vol-I (i.e., Physical Verification of Library Books) stipulates as under:

1. Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.
2. Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable, provided such losses are not attributable to dishonesty or negligence. However, loss of books of a value exceeding Rs.1000/- (Rupees one thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken-.

In view of the above rule provisions and facts in audit it was observed that no physical verification of library books was done by the University during the summer vacation in the year 2016. The reasons for not conducting physical verification of library books may be explained to audit and a physical verification may be done immediately.

Para Number : 76OTHERS (Code : 18) Rs : 0

76) DEPOSIT ACCOUNT - DEPOSIT LEDGERS NOT MAINTAINED:

As per A.P. financial Code Art 271 & 272 of Deposit Ledgers for the year 2016-2017 not maintained.

The total amount of deposits available for the year ended with 31-03-2017 and the deposits lapsed (which are unclaimed for more than three years from the date they falls due for payment as laid down under Art 271&272 of A.P. Financial Code) could not be verified in audit. Further recording of sale proceeds of auctioned amounts (which are non refundable) in the Deposit Ledger is also not in order.

Para Number : 77OTHERS (Code : 18) Rs : 0

77)STOCK REGISTER - ANNUAL VERIFICATION CERTIFICATION - NOT RECORDED - IRREGULAR - NEEDS ACTION.

During the course of audit on the accounts of Yogi Vemana University, Kadapa for the year 2016-2017, as verified from the stock register maintained by the University Viz., Stock registers under stationery, Library books, Computers, Furniture, Laboratory articles etc., it was observed that in the stock registers Annual verification certificate was not recorded and signed by the University Authorities which is irregular.

Early action would need to be taken to record the Annual certification in all stock registers and produced to audit for verification.



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Para Number : 78OTHERS (Code : 18) Rs : 0

78) TOOLS & PLANT REGISTER NOT MAINTAINED - NEEDS ACTION.

In course of audit it was noticed that huge number of permanent articles were being purchased by various departments in the university from university funds. these items are in permanent nature, but no Tools & Plant register was maintained.

According to Art. 135 of A.P. Financial Code every head of the office should maintain Tools & Plant Register in the prescribed format and conduct physical verification of all items in every year and affix a certificate to that effect in the register itself.

Due to non maintenance of Tools & Plant Register there is every possibility of pilferage of articles. Hence early action would need to taken to maintain the same. In the absence of the same proper utilization of articles and proper accounting for could not be verified in the audit

Para Number : 79OTHERS (Code : 18) Rs : 0

79) ASSETS REGISTER NOT MAINTAINED

During the course of audit it was noticed that Department wise assets registers were not maintained.

It is mandatory that Department wise assets to be entered in a register and the assets register be updated timely.

Action need to be taken to maintain Department wise assets register and the fact should be intimated to audit.

Para Number : 80OTHERS (Code : 18) Rs : 0

80) REGISTER OF INVESTMENT DEPARTMENT WISE AND A CONSOLIDATED REGISTER FOR THE YEAR 2016-2017.

It is mandatory on the part of the Executive authority to maintain a consolidated register of investments which will enable to have at a glance of the different investments indicating the period of maturity of each investment to verify where any investments has been drawn before the expiring of the period of the maturity, whether any investment was allowed to remain reinvested or allowed to remain as it was involving loss of interest etc.

The executive authority has failed to realize the importance and implication of the register of investments inspite of halt margin letter issued to the executive authority. The executive authority should be vigilant about the various sections which have been authorized to invest. No effort seems to have been taken to call for particulars of investments made from all the department. As such due to passage of time it will be rendered difficult to find out any leakage or laps involving loss to the revenues of the university.

This serious irregularities is brought to the notice of higher authorities through this paragraph of the Audit Report.

Para Number : 81OTHERS (Code : 18) Rs : 0

81) DEPOSIT ACCOUNT 2016-2017 - LAPSED DEPOSITS NOT TRANSFERRED TO GENERAL REVENUE ACCOUNT- NEEDS ACTION.

During the course of Audit on the Account of Deposit for the year 2016-2017 it is noticed that unclaimed for more than three years from the date they falls due for payment, as laid down under Art 271 & 272 of A.P. Financial Code is treated as lapsed deposits. These lapsed deposits should be transferred to University Account. But the same was note done.

Early action would need to be taken to notify lapsed deposits as per Financial code under Article 271 & 272 and transferred lapsed deposits amounts to General Revenue account and also not maintained lapsed deposit Register and produced to audit.

Para Number : 82OTHERS (Code : 18) Rs : 0

82) GPF ACCOUNT 2016-2017- GPF ABSTRACT REGISTER RELATING TO TEACHING AND NON TEACHING GPF SUBSCRIBERS OF YVU -



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CERTAIN DETAILS NOT RECORDED IN THE GPF ABSTRACT REGISTERS - NEEDS TO BE RECORDED.

During course of audit on the accounts of GPF for the year 2016-2017 While verifying the Abstract Registers with reference to paid vouchers relating to Teaching and Non-Teaching GPF Subscribers, it is noticed that in respect of certain Teaching and Non-Teaching GPF subscribers against their names opening balance in the year 2016-2017 credits if any interest accrued in the year 2016-2017 were recorded if there are non credits, the columns concerned were left blank. If they are in service GPF DA arrears linked insurance etc. have to be recorded in the prescribed column against the GPF Subscribers. But nothing was recorded in the Abstract Registers. If the GPF DA arrears etc. Credit particulars are not received properly from the Establishment section the same has to be taken to the notice of the Head of the office and see that they are received every month regularly.

Immediate action would need to be taken to get the GPF DA arrears etc. Schedules relating to both Teaching and Non-Teaching staff of YVU every month from the Establishment sections concerned to maintain GPF Abstract Registers properly up to date and to avoid financial loss to GPF subscribers in future.

Para Number : 83OTHERS (Code : 18) Rs : 0

83) Y.V.U. ENGINEERING DEPARTMENT 2016-2017 - REGISTERS NOT MAINTAINED - NEEDS ACTION.

In the course of audit it was noticed that the following registers were not maintained.

1) Register of Buildings. 2) Register of Unserviceable Articles, 3) Register of Lands, 4) Register of Roads, 5) Register of Trees, 6) Furniture & Fixtures, 7) Register of plants & Machinery Equipments. 8) Register of unserviceable Article.

The same was also pointed out in previous audit reports. Early action would need to be taken to maintain the same.

Early action would need to be taken to transfer them to the central unserviceable stock register and dispose the same as envisaged in the Art.142 of A.P. Financial code.

Para Number : 84OTHERS (Code : 18) Rs : 0

84) MIS. GRANT ACCOUNT - TOOLS & PLANT REGISTER NOT MAINTAINED - NEEDS ACTION.

In course of audit it was noticed that huge number of permanent articles were purchased by various departments. But no Tools & Plants register was maintained and these items are in permanent nature are simply recorded in ordinary registers without brought forwarding the opening balances of similar items which were already exist. These stock registers were discarding as and when they were completed or at the end of year.

According to Art. 135 of A.P. Financial code every head of the office should maintain Tools & Plant Register in the prescribed format and conduct physical verification of all items in every year and affix a certificate to that effect in the register itself.

Due to non Maintenance of Tools& Plant Register there is every possibility of pilferage of articles.

Hence early action would need to take to maintain the same and produced to audit.

Para Number : 85OTHERS (Code : 18) Rs : 0

85) MIS.GRANT ACCOUNTS - 2016-2017 PROJECTS - CERTAIN DEFECTS.

Pertaining to Misc., Grant the project wise grant releases certified Opening balances, Expenditure and closing balances of all the financial years covered in the project period have not been produced to Audit for last so many years. The project wise unspent balances details not furnished to audit whether the same are refunded to funding agencies etc., details not furnished. The information pertaining to handing over the Equipments by the Principal Investigators soon after completion project periods of all the projects sanctioned to the University from UGC and all other



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funding Agencies is not forth coming to Audit for so many years the utilization proposals have also not been forwarded to the Audit for certification and counter signature basing on the geniality of the expenditure incurred as per Guide lines.

Guide lines of all projects sanctioned to Principal Investigators have also not been produced for audit so many years. Hence the Expenditure incurred can-t be certified that the same is incurred for the propose specified to the project. The information relating stock available in the University pertaining to all the projects i.e. equipment of all kinds, Books of all kinds, furniture, computers etc., information not furnished.

Para Number : 86OTHERS (Code : 18) Rs : 0

86) CENTRAL STOCK REGISTER NOT MAINTAINED.

According to the UGC guidelines when ever the scientific equipments & Books purchased from the university allotted grants, the details shall be recorded initially by concerned project lecture in their respective project stock register. Soon after completion of the project the same shall be hander over to the Head of the department duly recording the details of purchased in the central stock register.

This procedure has not been followed any department. As result the scientific equipment & Books with the departments not known to neither audit nor Head of the Department. When ever the teachers retired whether they are hand over the equipments are also not known in audit. The assets also could not be arrived for preparation of Assets and Liability statements.

Hence, action would need to be taken to prepare central stock register with all the details irrespective of Science college and Arts colleges. Loss if any sustained an account of non maintains. Central stock register the concerned person or persons responsible for such omissions.
Para Number : 87STATUS OF OBJECTIONS (Code : 19) Rs : 0

Category No.19 (Code -19)
Status of Audit Objections

S.N	Para No	Code No	Amount	S.N	Para No.	Code No	Amount
1	1	1	0			BF	87477802
2	2	1	0	45	45	11	118693
3	3	2	0	46	46	11	598575
4	4	3	0	47	47	11	5047051
5	5	3	0	48	48	11	66000
6	6	4	0	49	49	12	9400
7	7	4	0	50	50	12	51142
8	8	4	4895222	51	51	12	1500
9	9	8	13414392	52	52	12	8710
10	10	8	444802	53	53	12	214000
11	11	8	234079	54	54	12	4656
12	12	8	91250	55	55	13	3239
13	13	8	57279488	56	56	13	1500
14	14	9	44461	57	57	13	94109
15	15	9	19940	58	58	13	34917
16	16	9	257055	59	59	13	26100
17	17	9	0	60	60	13	243000
18	18	9	1416886	61	61	13	60000
19	19	9	0	62	62	13	29200
20	20	9	3914	63	63	13	29925
21	21	9	0	64	64	13	88875
22	22	9	0	65	65	13	92820
23	23	9	1944566	66	66	13	85685
24	24	9	0	67	67	13	41600


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25	25	9	0	68	68	13	60500
26	26	9	0	69	69	13	8320
27	27	9	0	70	70	13	41400
28	28	9	368221	71	71	13	110100
29	29	9	1004597	72	72	14	33249
30	30	9	223921	73	73	14	19274
31	31	9	711285	74	74	16	0
32	32	9	944147	75	75	18	0
33	33	9	236593	76	76	18	0
34	34	9	228510	77	77	18	0
35	35	9	159520	78	78	18	0
36	36	9	760945	79	79	18	0
37	37	9	156093	80	80	18	0
38	38	9	663666	81	81	18	0
39	39	9	198082	82	82	18	0
40	40	10	131110	83	83	18	0
41	41	10	72149	84	84	18	0
42	42	10	1362991	85	85	18	0
43	43	11	49715	86	86	18	0
44	44	11	160202				
			87477802	86			94701342

PENDING AUDIT OBJECTIONS:-

725 Items of objections holding a sum of Rs. **1031508395/-** were pending for the year from 2006-07 to 2016-2017 as details below at the close of Audit for the year.

S.N	Year	No of Objections	Amount
1	2006-2007	22	15535529
2	2007-2008	35	14920126
3	2008-2009	63	262184829
4	2009-2010	49	20680380
5	2010-2011	57	33064976
6	2011-2012	73	93665862
7	2012-2013	67	83416910
8	2013-2014	86	127040338
9	2014-2015	105	75458963
10	2015-2016	82	210839140
11	2016-2017	86	94701342
TOTAL		725	1031508395

Para Number : 88RECEIPTS & CHARGES (Code : 20) Rs : 0

RECEIPTS AND CHARGES:-


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The total Receipts and Charges of all the accounts maintained by Yogi Vemana University, Kadapa for the year 2016-2017 as per the Abstract of all accounts of Rs.532101929-00 and Rs.514229388 -00 respectively

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Sl. No	Code. No.	Gist of Category	No. of Paras	Amount
1	1	Variation in account figure	2	0
2	2	Excess utilization of Grants	1	0
3	3	Diversion of Grants /Funds	2	0
4	4	Non-Utilisation of Grants before the lapsable date	3	4895222
5	5	Mis-Utilisation of Grants	0	0
6	6	Demanddrafts/cheques/bakers cheques etc., received but not realized within the time and also not got revalidated	0	0
7	7	Office management resulting in short realization of dues inclusive of short /non-collection of tuition and special fee etc.,	0	0
8	8	Advance pending adjustment	5	71464011
9	9	Violation of rules	26	9342402
10	10	Non-remittance of deduction /recoveries from work bills pay bills /contingent bill	3	1566250
11	11	Non-Production of records	6	6040236
12	12	Misappropriations and Funds	6	289408
13	13	Excess Payment	17	1051290
14	14	Wasteful Expenditure	2	52523
15	15	Instances of un-accounted cash /stores	0	0
16	16	Tendency of Utilisation certificate	1	0
17	17	Surcharge certificate - Recovery pending	0	0
18	18	Others	12	0
19	19	Status of Audit Objections	86	94701342
20	20	Receipts and Charges	532101929	514229388
21	21	Employees Particulars		
22	22	Disbursement of Scholarship amount irregularities		
23	23	Non-Utilisation of allocated amounts		
24	24	Exemption of tuition Fees to children of University		



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		employee irregularities		
25	25	Chairs created out of donations/endowments expenditure incurred irregularities		
		Total		

DAO (Signature) **Enclosures :-** I. Employee Particulars Report II. Inventory Report---- 0 ---

-This Report is Electronically Generated, So Signature is not required

