

**AUDIT REPORT ON THE  
ACCOUNTS OF YOGI  
VEMANA UNIVERSITY  
FOR THE  
YEAR 2017-18**

O/o the Assistant Audit Officer,  
State Audit (ZP), Kadapa

Sub: - Audit - Draft Audit Report on the  
Accounts of Yogi Vemana University, Kadapa  
for the year 2017-18 - Submitted - Reg.

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Submitted,

The Draft Audit Report on the Accounts of Yogi Vemana  
University, Kadapa for the year 2017-18 is submitted herewith  
for kind approval please.

**R.D.D (KNL)**

**DAO**

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**GOVERNMENT OF ANDHRA PRADESH**  
**STATE AUDIT DEPARTMENT**

From  
Sri P. Sreenivasarao,  
Regional Deputy Director,  
State Audit Department,  
Zone IV Kurnool

To  
Registrar,  
Yogi Vemana University,  
Kadapa.  
Y.S.R. District

**Lr. Roc. No.                      Dated:**

Sir,

Sub:- Audit - Consolidated Audit Report on the  
Accounts of Yogi Vemana University, Kadapa for  
the year 2017-18 - forwarded.

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I forward here with the consolidated Audit Report on the Accounts of Yogi Vemana University, Kadapa for the year 2017-18 and request to kindly furnish the replies in duplicate to the Audit report within two months from the date of receipt of report along with the copy of resolution of the Executive council duly approving the replies to the Audit report.

**Yours faithfully,**

**Regional Deputy Director,  
State Audit Department,  
Zone IV, Kurnool.**

Copy submitted to the Accountant General, A.P., Hyderabad  
Copy submitted to the Secretary to Govt. (Higher Education)  
Dept., of A.P. Amaravathi

**GOVERNMENT OF ANDHRA PRADESH**  
**STATE AUDIT DEPARTMENT**

From  
Sri P. Sreenivasarao,  
Regional Deputy Director,  
State Audit Department,  
Zone IV Kurnool

To  
Sri Prof K. Chandraiah  
Registrar,  
Yogi Vemana University,  
Kadapa., Y.S.R District

**Lr. Roc. No.                      Dated:**

Sir,

Sub:- Audit - Spl. Letter relating to Audit Report on  
the Accounts of Yogi Vemana University, Kadapa  
for the year 2017-18 - forwarded.

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I have the honor to invite your attention to para No.'s 7,8,9,10,11,12,13 to 21, 31 to 36, 37 to 40, 42, 46, 47 to 53, 55, 58, 59, 60, 63 to 65, 68,69,72,74,76 to 87, 95, 100 to 106,109 to 111,113 to 118, 121, 122, 137 to 172 of the Consolidated audit report of Yogi Vemana University, Kadapa for the year 2017-18 and to State that unless the defects pointed out therein are rectified and the fact is reported to this office within 4 months from the date of receipt of this letter. Action will be taken under section 10 of Andhra Pradesh State Audit Act 1989 and under Rule 9 issued in G.O.Ms.No.130 Finance & Planning (F. W. Admn-I Department) dated 10-11-2000.

**Yours faithfully,**

**Regional Deputy Director,  
State Audit Department,  
Zone IV, Kurnool.**

**AUDIT REPORT ON THE ACCOUNTS OF YOGI  
VEMANA UNIVERSITY, KADAPA, Y.S.R. DISTRICT  
FOR THE YEAR 2017-18**

S.N	Name of the Auditor	Period
1	Sri J.V. Raghunatha Babu, Asst. Audit Officer	17.2.20 to 20.2.20, 22.2.20, 24.2.20 to 25.2.20 , 5.12.20, 7.12.20 to 11.12.20, 14.12.20 to 19.12.20, 21 to 24.12.20, 26.12.20, 28.12.20 to 30.12.20, 7.1.21 to 8.1.21, 11.1.21 to 12.1.21, 18 to 23.1.21, 5 to 6.2.2021

Name of the Office held by	Name and Designation	Period
The office of Vice Chancellor, Y.V.U was held by	Hon'ble Sri A. Ramachandra Reddy	1-4-17 to 31-3-18
The office of The Registrar, Y.V.U was held by	Sri Prof Y. Nazeer Ahammed Sri Prof K. Chandraiah	1-4-17 to 18-4-17 19-4-17 to 31-3-18

**GENERAL REVIEW OF THE FINANCIAL POSITION.**

The Main source of Income was the grant-in-aid released by the State Government, which constitute 80% of the total income, the rest of the income was by way of collection of fees, Rents etc. The opening balance in all cash books are in agreement with closing balance of the previous year.

The closing balance of Block Grant account as per cash book as on 31-03-2018 amounting to Rs.9459035-50 is agreement with the closing balance shown in the bank pass book after allowing the un cashed cheques .

**ABSTRACT OF BLOCK GRANT ACCOUNT :**

Opening Balance as on 01.04.2017	48533097-00
Receipts	158562865-00
Total	207095962-00
Expenditure	197636926-50
Closing Balance 31.03.2018	9459035-50

**RECONCILIATION**

Closing balance as per Cash book as on 31/03/2018	9459035-50
Add : Un cleared Cheques( List Enclosed)	(+ ) 1920232-00
Closing Balance as per Bank Pass Book as on 31/03/2018	11379267-50

Along with the aforesaid Block grant account the following accounts/Schemes were operated by the Yogivemana University Kadapa for the year 2017-18.

**ABSTRACT OF ACCOUNTS OF Y.V.U FOR THE YEAR 2017-18**

S.N	Nature of Account	O.B.	RECEIPTS	TOTAL	EXPENDITURE	C.B.
1	DST Alliance R & D Mission account	2397270	8179891	10577161	9055095	1522066
2	Ramanujan fellow ship account	920809	34299	955108	0	955108
3	General Provident Fund Account	139781	831488	971269	760944	210325
4	Registrar Self Supporting Fund	2068138	11984211	14052349	11792835	2259514
5	Principal Regular course Account	11011225	11967021	22978246	10945194	12033052
6	Principal Self Supporting course Account	3235787	19932459	23168246	14797992	8370254
7	Principal 5 years Integrated	1660170	1126092	2786262	17950	2768312
8	Principal Scholarship Account	9911170	22674507	32585677	18303794	14281883
9	YVU Hostel Chief Warden Account	2204063	16969904	19173967	17584061	1589906
10	YVU Hostel Development Account	33206.5	604652	637858.5	536156	101702.50
11	YVU Hostel office account	141284.8	328390	469674.8	235349	234325.8
12	CP Brown Library account -1	1103450	3032396	4135846	4076889	58957
13	CP Brown Library account-2	96829.17	47821	144650.2	27000	117650.2
14	Proddatur Engineering College Civil works account	771931	389253	1161184	290.5	1160894
15	Proddatur Engineering College Scholarship account	4913026	10373812	15286838	12238909	3047929
16	Proddatur Engineering College Soil testing consultancy account	2260288	897898	3158186	855605	2302581
17	Proddatur Engineering College current account	351425	17088320	17439745	15129473	2310272
18	Block Grant	48533097	158562865	207095962	197636926.50	9459035.50
19	Block Grant (PD Account)	92313163	374304000	466617163	161303748	305313415
20	DOA Account	1605010.25	10062164	11667174.25	4032019.50	7635154.25
21	NRB Account	0	1141650	1141650	83798.50	1057851.50
22	UGC Grant	4733557	1204172	5937729	1708251	4229478
23	Commuters Account	549990	597790	1147780	845935	301845
24	YSR Eng.College Account	350781	468535	819316	450000	369316
25	One Time Catch Up Grant	6499575	7855541	14355116	0	14355116
26	DST FIST Physics	124510	4638	129148	0	129148
27	Proddatur Hostel Current Account	1035057	9021614	10056671	8691183	1365488
28	NSS Account	2216170	3239934	5456104	5447779	8325
29	Setting up Finishing school	1990942	74159	2065101	0	2065101
30	Endowment/Donation	1894037	19982	1914019	1884000	30019
31	Other Mis.Grant	6866	256	7122	0	7122
32	CPS Account	1322863	28328425	29651288	26440632	3210656
33	GIS Account	604758	77470	682228	0	682228
34	Security Deposit Account	1930125	126724	2056849	0	2056849
35	MNRE PROJECT	558905	21210	580115	573199	6916
36	Deposit Account	2578687	176156	2754843	0	2754843
37	Agri Science Project Account	1162689	9942910	11105599	1880847	9224752
38	SB A/C Operated by secretary sports	40911	3197170	3238081	3170288	67793
39	Inspection Fee Account	355633	11756961	12112594	1427525	10685069
40	Affiliation Fee Account	1058100	9950306	110808406	2556	11010962
41	Examination Account (100)	89733272	3685434	93418706	54821669	38597037
42	Examination Account (77)	72117252	91128362	163245614	255427	163245614
43	General Revenue Account	7024752.74	64869589	71894341	53867850	18026490
44	IUT Account	12761568	6748354	19509922	8096086	11413836
45	Works Account	24208596	953976	25162572	2894707.50	22267864.50
46	RUSA Account	50469785	3356609	53826394	49742208	4084186
47	Research Account	7022147	13050794	20072941	11810444	8262497
48	SARC Account	1128949	1432294	2561243	1814792.75	746450.25
49	Development Account	28131776	18914099	47045875	12099402	34946473
50	YVU Girls Hostel A/c	91321	3401	94722	0	94722
51	Block Grant (Saving A/c)	17909	175181	193090	175000	18090
	<b>TOTAL</b>	<b>5073926074</b>	<b>960915139</b>	<b>1568107745.</b>	<b>727513810.25</b>	<b>741054473.5</b>

## **COMPLIANCE OF AUDIT OBJECTION**

There are **911** objections involving an amount of Rs. **1164706774-00** pertaining to the year from 2006-07 to 2017-2018 as detailed here under are pending settlement at the close of audit. The progress in settlement of the audit objections during the year under report was not appreciable. Early action would need to be taken to settle the same and furnish final replies to enable the department to settle the same.

<b>S.N</b>	<b>Year</b>	<b>No of Object</b>	<b>Amount</b>
1	2006-07	22	15535529
2	2007-08	35	14920126
3	2008-09	63	262184829
4	2009-10	49	20680380
5	2010-11	57	33064976
6	2011-12	73	93665862
7	2012-13	67	83416910
8	2013-14	86	127040338
9	2014-15	105	75458963
10	2015-16	82	210839140
11	2016-17	86	94701342
12	2017-18	186	133198379
	<b>TOTAL</b>	<b>911</b>	<b>1164706774</b>

**1) VARIATION IN ACCOUNT FIGURES -****1A) ANNUAL ACCOUNTS - CONTRIBUTORY PENSION SCHEME (CPS) - RECEIPTS & PAYMENTS WERE NOT TAKEN IN TO ANNUAL ACCOUNTS - LEADS TO VARY IN ACCOUNT FIGURES - NEEDS ACTION.**

During the course of audit on the account of Yogi Vemana University for the year 2017-18, while verification of Annual Account with reference to the Contributory Pension Scheme (CPS) Account, it was observed that, the Receipts and Payments relating to CPS Account were not incorporated in Annual Accounts of the Yogi Vemana University from the beginning of the C.P.S Account.

Due to Non Incorporation of the C.P.S transactions in to Annual Account of the University, it may vary in Annual Account Figures of the University. Action would needs to be taken to incorporate the CPS Receipts and Payments into the Annual Accounts Statements of concerned year and revised the Annual Accounts under intimation to audit.

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
9	2017-18	1322863-00	28328425-00	29651288-00	3210656-00

**1B) VARIATION IN ACCOUNT FIGURES BETWEEN ANNUAL ACCOUNTS AND RECEIPTS AND PAYMENTS ARRIVED IN RESPECTIVE CASH BOOKS OF ACCOUNTS - NEEDS RECTIFICATION**

During the verification of Annual Account of Yogi Vemana University for the year 2017-18, it was observed that, the following discrepancies were noticed between Account figures shown in Annual Accounts and Receipts and Payments arrived in respective Cash Book of Accounts.

S.N	Head	Annual Accounts	Cash Books
1	Receipts	488120210	960915139
2	Payments	302345345	727513810

Further, it was also observed that, the following Accounts were maintained by the Y.V.U were not incorporated in the Annual Account right from the bebegining of the establishment of the University.

S.N	Name of the Account	Receipts	Payments
1	Affiliation Account	9950306	2556
2	Inspection Fee Account	11756961	1427525
3	Registrar Self Supporting Fund	11984211	11792835
4	Principal Regular course Account	11967021	10945194
5	Principal Self Supporting course Account	19932459	14797992
6	Principal 5 years Integrated Account	1126092	17950
7	Principal Scholar ship Account	22674507	18303794
8	YVU Hostel Chief Warden Account	16969904	17584061
9	YVU Hostel Development Account	604652	536156
10	YVU Hostel office account	328390	235349
11	CP Brown Library account -1	3032396	4076889
12	CP Brown Library account-2	47821	27000
13	Proddatur Hostel Current Account	9021614	8691183
14	Proddatur Engineering College Civil works account	771931	290.5
15	Proddatur Engineering College Scholarship account	4913026	12238909
16	Proddatur Engineering College Soil testing consultancy account	2260288	855605



17	Proddatur Engineering College current account	351425	15129473
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Hence, immediate action may be taken to incorporate all the accounts maintained by the Y.V.U in the Annual Account.

Code No.2

**2) CP BROWN LIBRARY YVU KADAPA - BUDGET - EXCESS EXPENDITURE OVER THE BUDGET PROVISION - NEEDS RATIFICATION.**

Audit reveals that the following certain payments were made in Excess of over the Budget provision. But no reasons were explained in audit for amounts incurred in Excess of over the Budget provision. Action would need to be taken to ratify the Excess over Budget figures by the CP Brown library, YVU Kadapa Administration immediately. It needs rectification.

S.N	Details of Head	Budget Estimates	Actual Expenditure	Excess incurred
1	Staff Salaries	2250000	2441062	191062
2	Furniture & Equipment	10000	694449	684449
3	Stationary, Electricity, Telephone	85000	90779	5779
4	TA & DA	10000	38900	28900
5	Contingency/Miscellaneous	300000	324832	24832
6	Building Repairs	0	317450	317450
		<b>2655000</b>	<b>3907472</b>	<b>1252472</b>

Code.No.2

**3) GENERAL REVENUE ACCOUNT - INSPECTION OF THE VARIOUS AFFILIATED COLLEGES CONDUCTED BY THE CONVENERS AND MEMBERS OF INSPECTION COMMITTEE FOR GRANTING TEMPORARY AND PERMANENT AFFILIATION FOR THE ACADEMIC YEAR 2017-18 - DA AND INSPECTION FEES PAID TO CONVENERS AND MEMBERS OF INSPECTION COMMITTEE FROM GR ACCOUNT INSTEAD OF INSPECTION ACCOUNT OPERATED BY THE CDC - REIMBURSE THE SAME FROM INSPECTION ACCOUNT TO GR ACCOUNT - NEEDS ACTION RS. 234500.00**

The University has collected the Inspection fees at the following rates along with the Affiliation fee for various courses from all Affiliated colleges while granting the Temporary and Permanent Affiliation for the Academic year 2017-18 and remitted the same in to Inspection Account bearing No. 32681437800 operated by the CDC, YVU

S.N	Course	Inspection fees for Temporary Affiliation per each college	Inspection fees for New Courses , Addl. Sections, New Combinations etc for UG Courses per each college	Inspection fees for Permanent Affiliation per each college
1	Under Graduate	30000	15000	30000
2	Post Graduate ( Per Subject )	30000	0	30000
3	BEd, MEd,DPEd, BPED, MPED and Integrated BEd	30000	0	0
4	Law Courses	30000	15000	30000

Further, the university has constituted Inspection committees for conducting the inspection of all Affiliated colleges for granting Temporary and Permanent Affiliation for the Academic year 2017-18 and accordingly the Conveners and Members of Inspection Committee has been conducted the inspection and submitted their remarks. Further Conveners and Members of Inspection Committee submitted their bills towards DA and Inspection fees payable to them. Hence, the DA and Inspection fees has to be drawn and from the Inspection Account operated by the CDC.

But the DA and Inspection fees of the Conveners and Members of Inspection Committee worth of Rs. 234000.00 was drawn from GR Account in Vr. No. 102/21.9.2017 and paid them is not in order.

Hence the same would need to be reimbursed from the Inspection Account to GR Account under intimation Audit.

**Code No.3**

**4) TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO ANOTHER HEAD OF ACCOUNT - IRREGULAR - NEEDS ACTION-Rs.47949-00**

During course of audit, it was observed that, the diversion of grants/funds was made during the Financial year 2017-18 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	Name of the A/c to which amount relates	Name of the A/c to which diverted	Amount diverted RS.
1	Security Deposit A/c	Projects A/c	29081
2	Security Deposit A/c	IUT A/c	18868
	<b>TOTAL</b>		<b>47949</b>

**Code No.3**

**5) YOGI VEMANA UNIVERSITY - DIVERSION OF GRANTS - TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO ANOTHER HEAD OF ACCOUNT - NEEDS ACTION-Rs.175000-00**

During course of audit, it was observed that, the diversion of grants/funds was made during the Financial year 2017-18 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	13/ 05.09.2017	DST Alliance and R&D Mission Account	Block Grant Account A/c No. 30143014462	175000
1	114/ 21.6.2017	Examination Account	General Revenue Account	10000000
2	564/ 9.3.2018	Examination Account	Principal YSR Engineering college Proddatur	2000000

**Code No.4**

**6) RAMANUJAN FELLOW SHIP ACCOUNT - UNSPENT BALANCE NOT REMITTED - NEEDS EARLY REMITTANCE.**

During the course of audit for the year 2017-18, it was noticed that, Ramanujan fellow ship period of fellow ship five years (i.e. 2009-10 to 2013-14). The fellowship closes at 2013-14. The balance amount should be repaid to the grant releasing authority in 2013-14. The balance amount has not been paid so far. No amount was spent for Ramanujan Fellow Ship during the year 2017-18 and leaving an amount of Rs.955108-00 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 expenditure particulars furnished to audit for verification.

Code.No.7

**7) YVU -PROJECT WORK "CONSTRUCTION OF BUILDINGS INFRASTRUCTURE FOR EDUCATIONAL RESIDENTIAL SEMI RESIDENTIAL, NON RESIDENTIAL AND RECREATION SECTORS AT YVU CAMPUS" ENTRUSTED TO M/S NAGARJUNA CONSTRUCTION COMPANY LIMITED, HYDERABAD -ELECTRICAL POWER CONNECTION PROVIDED BY THE UNIVERSITY SUBJECT TO PAYMENT OF ELECTRICITY CHARGES - ELECTRICITY CHARGES NOT COLLECTED FROM THE SAID CONSTRUCTION COMPANY SO FAR - LOSS OF REVENUE - NEEDS ACTION - Rs. 696848.00**

As verified from the file relating to the Project work " Construction of Buildings Infrastructure for Educational Residential Semi Residential, Non Residential and Recreation sectors at YVU campus worth of Rs. 78 Cores " it was noticed that the subject work was entrusted to M/s Nagarjuna Construction Company Limited, Hyderabad and the work was commenced and completed all aspects. Further it was observed that while executing the work, the University has Provided the Electricity Connection to said Company by fixing the three Sub Metres at the following places in the University subject to making payment of Electricity charges @ 8/- per Unit to University. But the Electricity Charges due amounting to Rs.696848.00 as certified by the Engg. Department of YVU was not collected from the said company so far though the payment of work bills were being made to said firm frequently. The Executive/ Engg. Authorities have also not take any appropriate action to collect the Electricity charges from the work bills while making payment to said Company. Due to inaction of the EA the institution foregone the revenue by way of non collection of Electricity charges. It shows clear negligence of the EA in collecting the dues to university.

Hence Early action would need to be taken realize the same from concerned and remitted to university funds under intimation to audit besides to take action against the concerned.

S.N	Location where the Sub Metere provided to M/s Nagarjuna Construction Company Limited , Hyderabad	SC No	Sub Meter No.	Total Electricity charges due as on 31.3.2018 as certified by the Engg. Dept
1	Science Opp. Office	6A	5821615	696848-00
2	Arts & Commerce Building	6B	New Meter	
3	ADE Buiding Opp.	6C	102467	

**Code.No.7**

**8) YVU CDC - REGISTRATION FEE, UNIVERSITY SERVICE FEES, IUT & OTHER FEES WERE NOT COLLECTED FROM BASI REDDY LAW COLLEGE, KADAPA AND SMT. BASAVA RAMA TARAKAM MEMORIAL LAW COLLEGE, KADAPA - LOSS OF REVENUE -NEEDS ACTION-Rs.486665-00**

During the verification of Returns of Matriculations furnished by the Affiliated Colleges for the academic year 2017-18, it was ascertained that the following fees worth of Rs.486665.00 was not collected from the Principal / Correspondent of Basi Reddy Law College, Kadapa and Smt. Basava Rama Tarakam Memorial Law College, Kadapa as per Notification No. Nil dated : 12.9.2017 of Dean, CDC, YVU. Due to inaction of the Executive Authority the revenue amounting to Rs.486665.00 forgone by the university. Hence necessary action would need to be taken to collect the same from concerned and remit to University funds under intimation to audit.

**Admitted strength of following Law Colleges :**

S.N	Name of the college	Course	Year	Admitted strength during the Academic Year 2017-18
1	Basi Reddy Law College , Kadapa	5 YDC	1 <sup>st</sup> year	0
			2 <sup>nd</sup> year	18
			3 <sup>rd</sup> Year	24
			4 <sup>th</sup> year	24
			5 <sup>th</sup> year	18
		3YDC	1 <sup>st</sup> year	97
			2 <sup>nd</sup> year	91
			3 <sup>rd</sup> Year	59
		<b>Total:</b>		
2	Smt. Basava Rama Tarakam Memorial Law College , Kadapa	5 YDC	1 <sup>st</sup> year	102
			2 <sup>nd</sup> yaer	71
			3 <sup>rd</sup> Year	65
			4 <sup>th</sup> year	76
			5 <sup>th</sup> year	75
		3YDC	1 <sup>st</sup> year	255
			2 <sup>nd</sup> year	223
			3 <sup>rd</sup> Year	203
		<b>Total</b>		

**Fees due from Colleges for the Academic Year 2017-18:**

S.N	Name of the college	Nature of fee	Prescribed fee	Total fee to be collected and remitted
1	Basi Reddy Law College , Kadapa	Registration fee, Affiliation fee , Matriculation fees & others	385 per student	37345
		University Service Fees	600 per student for 1 <sup>st</sup> year	58200
		IUT and NSS fees	175 per year /student	57925
		ICT Fees	3000	3000
		CDC Processing Fee	2500	2500
		<b>Total:</b>		<b>156470</b>
2	Smt. Basava Rama	Registration fee, Affiliation fee ,	385 per student	137445

Tarakam Memorial Law College , Kadapa	Matriculation fees & others		
	University Service Fees	600 per student for 1 <sup>st</sup> year	Court Orders
	IUT and NSS fees	175 per year /student	187250
	ICT Fees	3000	3000
	CDC Processing Fee	2500	2500
	Total:		330195
<b>Grand Total:</b>			<b>486665</b>

**Code.No.7**

**9) YVU CDC - PENALTY IMPOSED TO SRI SRINIVASA DEGREE COLLEGE, RAYACHOTY AND GALIVEEDU DUE TO NON SUBMISSION OF RETURNS OF MATRICULATIONS BY REMITTING THE FEES TO UNIVERSITY EVEN AFTER ISSUE OF CIRCULAR AND NOTICES - TEMPORARY AFFILIATION WAS GRANTED TO SAID COLLEGES WITHOUT COLLECTING THE PENALTY - LOSS OF REVENUE - NEEDS ACTION-Rs. 100000-00**

During the course of Audit, As could be seen from the Returns of Matriculations obtained from all the Affiliated Colleges it was observed that the Vice Chancellor has issued the show cause notice to the College Correspondent of Sri Srinivasa Degree College, Rayachoty and Galiveedu who was not responded to the circular and notices issued by the University regarding remittance of fees to University for the Academic Year 2017-18 and submission of Returns of Matriculations. Further it was instructed the College Correspondent therein that, to submit the Returns of Matriculations by remitting the prescribed fees to University along with the Penalty @ 50000-00 per each college.

In response to Show Cause Notice the College Correspondent of Sri Srinivasa Degree College, Rayachoty and Galiveedu has paid the fees due to University and submitted their the Returns of Matriculation to the University for granting Temporary Affiliation without remitting the penalty imposed to them. Further the University has granted Temporary Affiliation to said Colleges without taking action for collection of penalty.

From the above it is clear that the EA has granted the Temporary Affiliation willfully without collecting the penalty imposed to the said Colleges due to inaction of Management for submission of RM's.

Due to inaction of the Executive Authority the revenue forgone by the University ,hence the same would need to be recovered from the concerned and fact may be intimated to the Audit.

S.N	Name of the College	Penalty imposed by the University	Ref
1	Sri Srinivasa Degree college , Galiveedu	50000	Progs Roc No. YVU/CDC/UG/RM/NS/2017-18 dated : 6.12.2017 of the VC
1	Sri Srinivasa Degree college , Rayachoty	50000	
Total Non Collection penalty :		100000	

Code.No.7

**10) YVU CDC - NON COLLECTION OF IUT AND NSS FEES - NOTICES ISSUED TO CERTAIN COLLEGES WHO WERE NOT RESPONDED FOR REMITTING THE SAID FEES FOR THE ACADEMIC YEAR 2017-18 - TEMPORARY AFFILIATION GRANTED TO THOSE COLLEGES WITHOUT COLLECTING THE SAID STATUTORY FEES - LOSS OF REVENUE - NEEDS ACTION RS.352460.00**

As verified from the Returns of Matriculations obtained from the following Colleges for the Academic Year 2017-18, it was noticed that the IUT and NSS fees amounting to Rs.352460.00 is worked out below was not collected from the Correspondents of said Colleges. Further it was observed that the notices were issued to Principal /Correspondents of said Colleges by the University stating that, to remit the said fees for the Academic Year 2017-18 within 15 days from date of receipt of the notice, otherwise the result of the college will be uphold by YVU for the Academic Year 2017-18. Further it was also instructed the Controller of Examination that not to publish the result of College without receipt of No due Certificate from the CDC Office of YVU. But the results of the said colleges were published for the Academic year 2017-18 and Temporary Affiliation also granted without collecting the fees due to University. Due to inaction of the EA the revenue amounting to Rs.352460-00 forgone by the institution. Hence the same would need to be collected from the concerned and remit to University funds under intimation to Audit.

S.N	Name of the College	Nature of fee to be collected as per strength admitted	Amount	Reference
1	Palakondaraya Degree College , Chinna oramPadu, Obulavaripalli (M)	IUT fees for 2017-18	30110	Progs Roc No. YVU/CDC/UG/RM/Dues HC/2017-18 dated : 13.12.2017 of the VC
2	Palakondaraya Degree College , Rly Koduru	IUT and NSS Fes for 2 <sup>nd</sup> and 3 <sup>rd</sup> Years for Academic Year 2017-18	29575	Progs Roc No. YVU/CDC/UG/RM/Dues HC/2017-18 dated : 13.12.2017 of the VC
3	Archana Degree College , Rayachoty	IUT fees for 2017-18	41650	Progs Roc No. YVU/CDC/UG/RM/Dues HC/2017-18 dated : 13.12.2017 of the VC
4	Sri Parameswara Degree College , Jammalamdugu	IUT and NSS Fes	110500	Progs Roc No. YVU/CDC/UG/RM/Dues HC/2017-18 dated : 13.12.2017 of the VC
5	Venkateswara Colege of	IUT Fees	140625	Progs Roc No. YVU/CDC/UG/

Arts and Computer Science , Proddutur		RM/Dues HC/2017-18 dated : 13.12.2017 of the VC
<b>Total:</b>		<b>352460</b>

Code.No.7

**11) YVUCDC- PALAKAKONDARAYA DEGREE COLLEGE , RLY.  
KODURU PENALTY IMPOSED FOR IRREGULAR ADMISSIONS MADE  
FOR THE ACADEMIC YEAR 2017-18 - NO ACTION TAKEN FOR  
COLLECTION OF PENALTY WHILE GRANTING THE TEMPORARY  
AFFILIATION - NEEDS ACTION- Rs.270000-00**

While verifying the file relating the Returns of Matriculations obtained from all the Affiliated Colleges it was ascertained that the Vice Chancellor in his Progs Roc No. YVU/CDC/UG/RM/SPK/Rly. Koduru/ES/2017-18 dated : 13.12.2017 has informed the Principal/ Correspondent of Palakakondaraya Degree College, Rly. Koduru that, the Palakakondaraya Degree College has admitted the students in 1st BSC, BZC(EM) without sanction orders of the APSCHE and also without affiliation of the University by violating the Admissions procedure of YVU. Hence a penalty @ 15000 to each irregular seat amounting to Rs.270000-00 should be remitted to University.

The details of irregular admissions allowed by the subject college during the Academic Year 2017-18 are detailed below.

<b>Course and Combination</b>	<b>Sanctioned strength</b>	<b>Admitted strength</b>	<b>Penalty @ 15000 per each seat</b>
1 <sup>st</sup> BSC and BZC (EM)	No sanction orders from the APOSCHE and No Affiliation from YVU	18	270000-00

Further it was instructed the Correspondent that if failed to pay above penalty due amount the result of their college will be uphold by the university and Further it was also instructed the Controller of Examination that not to publish the result of College without receipt of No due Certificate from the CDC Office of YVU.

But the results of the said colleges were published for the Academic year 2017-18 and Temporary Affiliation also granted without collecting the penalty due amount .

Due to inaction of the EA the revenue amounting to Rs.270000.00 forgone by the institution. Hence the same would need to be collected from the concerned and remit to University funds under intimation to Audit.



**12) YVU CDC - UNIVERSITY SERVICE FEES AND IUT FEES NOT COLLECTED FROM CERTAIN AFFILIATED COLLEGES DUE TO INTERIM ORDERS FROM THE COURT - REVENUE FORGONE BY THE UNIVERSITY DUE TO LACK OF SUFFICIENT ACTION - NEEDS IMMEDIATE ACTION - Rs. 3357650.00**

During the course of audit it was noticed that the University Service Fees and IUT fees worth of Rs.3357650-00 was not collected from certain Affiliated Colleges due to interim Orders from the Court starting from 2014 onwards. As many as 21 number of Colleges have filed writ Petition in the High Court praying for exemption from payment of University Service Fees and IUT fees to YV University. The Honourable High Court issued interim Orders "not to insist the Petitioners ( Affiliated Colleges ) to pay the University Service Fees and IUT Fees pending disposal of writ petition "

Basing on the above Court Orders the Affiliated Colleges listed below have not paid the afore said fees to the YV University from 2014 onwards. Necessary action has not been taken by the University to dispose the cases. Due to insufficient action by the University an amount of Rs. 3357650.00 foregone by the University up to the year under report.

Immediate action would need to be taken to dispose the cases in favour of YV University and the revenue foregone may be collected from the affiliated Colleges.

S.N	Name of the college	Fees to be collected		Total
		University Service Fees	IUT fees	
1	Vikas Degree College, Kadapa	22200	0	22200
2	Archana Degree College, Rayachoti	96000	42625	138625
3	SV College of Arts and Sciences , Proddutur	180000	140625	320625
4	Nagarjuna Degree college for Women, Kadapa	213600	0	213600
5	Sri Shirdi Sai Degree Women's Degree College, RCT	252000	70000	322000
6	Alhabeeba Degree College, CK Dinne	63000	0	63000
7	Sri Hari Degree & PG College , Kadapa	480000	0	480000
8	SDHR Degree College , Rayachoty	117000	0	117000
9	SV College of Higher Education	96000	0	96000
10	Sri Sai Degree College, Koduru	189000		189000
11	Sree Veerabhadra Degree College, SunduPalli	219600	0	219600
12	Palakondaraya Degree College, Obulvaripalli	69600	0	69600
13	CR Reddy Degree College	186000	0	186000
14	Parameseawara Degree College, JMDG	170400	0	170400
15	Priyadarshini Degree college,Chinnamamdem	96000	0	96000
16	SriYNR Degree College, Rayachoty	48000	0	48000
17	HM Degree college, Rayachoty	88800	0	88800
18	RaniTiru,alaDevi Degree College, Proddutur	138000	0	138000
19	Sri Plakondaraya Degree College, Koduru	63600	0	63600
20	Vidyasadhan Degree College, Kadapa	31800	0	31800
21	CSSR& SRRM Degree college, Kamalapuram	283800	0	283800
<b>Total:</b>		<b>3104400</b>	<b>253250</b>	<b>3357650</b>

**13) YVU CDC - NON COLLECTION UNIVERSITY SERVICE FEES  
- NOTICES ISSUED TO CERTAIN COLLEGES WHO WERE NOT  
RESPONDED FOR REMITTING THE SAID FEES FOR THE ACADEMIC  
YEAR 2017-18 - TEMPORARY AFFILIATION GRANTED TO  
THOSE COLLEGES WITHOUT COLLECTING THE SAID STATUTORY  
FEES - LOSS OF REVENUE - NEEDS ACTION - Rs.  
529650-00**

As verified from the Returns of Matriculations obtained from the following Colleges for the Academic Year 2017-18 it was noticed that the University Service Fees amounting to Rs.529650.00 is worked out below was not collected from the Correspondents of said Colleges. Further it was observed that the notices were issued to Principal /Correspondents of said Colleges in this regard stating that, to remit the said fees for the Academic Year 2017-18 within 15 days from date of receipt of the notice, otherwise the result of the college will be uphold by YVU for the Academic Year 2017-18. Further it was also instructed the Controller of Examination that not to publish the result of College without receipt of No due Certificate from the CDC Office of YVU. But the results of the said colleges were published for the Academic year 2017-18 and Temporary Affiliation also granted without collecting the fees due to University. Due to inaction of the EA the revenue amounting to Rs.529650.00 forgone by the institution. Hence the same would need to be collected from the concerned and remit to University funds under intimation to Audit.

S.N	Name of the College	Nature of fee to be collected as per strength admitted	Amount	Reference
1	Sri Sai degree & PG College , Rly. Kodutu	USF & Recognition Fees	190650	Progs Roc No. YVU/CDC/UG/RM/ Dues HC/2017-18 dt.13.12.2017 of the VC
1	SDHR Degree College , Rayachoty	University Service fees	117000	Progs Roc No. YVU/CDC/UG/RM/ Dues HC/2017-18 dt.13.12.2017 of the VC
2	Sri Veerabhadra Degree Collge , T Sunduaplli	University Service fees	222000	Progs Roc No. YVU/CDC/UG/RM/ Dues HC/ 2017-18 dt. 13.12.2017 of the VC
<b>Total:</b>			<b>529650</b>	

**14) YVU CDC - SRI HARI DEGREE COLLEGE, KADAPA - PENALTY IMPOSED FOR ADMITTED THE STUDENTS IN EXCESS OF SANCTIONED STRENGTH BY VIOLATING THE ADMISSIONS PROCEDURE OF YVU - PENALTY NOT COLLECTED IN FULLY - LOSS OF REVENUE - NEEDS ACTION - Rs.1012500.00**

While verifying the file relating the Returns of Matriculations obtained from all the Affiliated Colleges it was ascertained that the Vice Chancellor in his Progs Roc No. YVU/CDC/UG/RM/ES/2017-18 dated : 12.12.2017 has informed the Principal/ Correspondent of Sri Hari Degree College, Kadapa that, subject college has admitted the students in excess of sanctioned strength in the following groups by violating the Admissions procedure of YVU. Hence a penalty @ 15000 to each extra seat amounting to Rs.1155000-00 should be remitted to University.

The details of admissions allowed in excess of sanctioned strength irregularly by the subject college during the Academic Year 2017-18 are detailed below.

Course and Combination	Sanctioned strength	Admitted strength	Extra Seats	Penalty @ 15000 per each extra seat
1 <sup>st</sup> BCom (CA)	300	339	39	1155000
1 <sup>st</sup> BSc MPCs (EM)	50	60	10	
1 <sup>st</sup> BSc MScs (EM)	150	178	28	
<b>Total seats admitted in excess of the sanctioned strength</b>			<b>77</b>	

Further it was instructed the Correspondent that if failed to pay above penalty due amount the result of his college will be uphold by the university and Further it was also instructed the Controller of Examination that not to publish the result of College without receipt of No due Certificate from the CDC Office of YVU.

Out of penalty amount of Rs.1155000.00, only an amount of Rs.142500.00 was collected from the Principal / Correspondent and no action taken to collect the balance of penalty amount of Rs. 1012500-00. Further the results of the said colleges were published and Temporary Affiliation also granted for 2017-18 without collecting the penalty due amount to University.

Due to inaction of the EA the revenue amounting to Rs.1012500.00 forgone by the institution. Hence the same would

need to be collected from the concerned and remit to University funds under intimation to Audit.

Code.No.7

**15) YVU CDC - SUBMISSION OF RETURNS OF MATRICULATIONS BY THE AFFILIATED COLLEGES - NON COLLECTION OF DUES FIND OUT BY THE CDC - NO ACTION TAKEN FOR ITS REALIZATION - LOSS OF REVENUE - NEEDS ACTION-Rs. 296195.00**

As verified from the Returns of Matriculations obtained from the Affiliated Colleges for the Academic Year 2017-18 it was observed that the CDC Authorities have been find out the following dues to university. But no action taken to realize the same from the Principal / Correspondent of the following colleges before granting the Temporary / Permanent Affiliation thus the revenue sustained loss to the University.

Hence early action would need to be taken to realize the same from concerned under intimation to audit.

S.N	Name of the College	Nature of fees	Total amount due as find out by the CDC
1	Govt. Degree College , Rayachoty	Not mentioned	7350
2	Sri Venkateswar Degree college , Muddanur	NSS & IUT	5045
3	CSSR & SRRM Degree College , Kamalpuram	USF	283800
<b>Total:</b>			<b>296195</b>

Code.No.7

**16) YVU CDC - SAI PARAMESWARA DEGREE COLLEGE , JAMMALMAADUGU - IUT AND NSS FEES NOT REMITTED TO UNIVERSITY DUE TO COURT ORDERS - COURT ISSUED INTERIM ORDERS FOR PAYMENT OF UNIVERSITY SERVICE FEES ONLY - SAID ORDERS WERE IMPLIED TO OTHER FEES IS IRREGULAR -LOSS OF REVENUE - NEEDS ACTION-Rs.115500.00**

As verified from the Returns of Matriculations obtained from the Sai Parameswara Degree College, Jammalmadugu for the academic year 2017-18, it was noticed that the College has not remitted the following fees to University by mis interpretation of court order WP no. 37665/2017.

S.N	Nature of fees	Amount	Remarks
1	University Service Fees	170400	Interim Orders available
2	IUT Fees	110500	No Court Orders
3	IUC and NSS Fees	5000	No Court Orders
<b>Total:</b>		<b>285900</b>	

Further it was observed from the Court order WP No.37665/2017 attached to Returns of Matriculations of the said college that the court has given interim direction to the University on the payment of USF to University by the said College that, not to insist the college to pay the University Service Fees and further it was instructed the college to pay other amounts specified by the University.

But the college has not remitted the other fees also such IUT, IUC and NSS Fees amounting to Rs.110500.00 and Rs.5000 respectively to University by mis interpretation of

the afore aid court Order is irregular. No action taken by the Executive Authority in this regard. Due to inaction of the Executive Authority the institution forgone the revenue amounting to Rs.115500.00.

Hence the same would need to be collected from the concerned and remit to university funds under intimation to audit.

**Code No.8**

**17) ADVANCES IN VARIOUS ACCOUNTS - ADVANCES PENDING ADJUSTMENT -NEEDS ACTION. - Rs.13226061-00**

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 lump sum or adjust the advances immediately.

**ABSTRACT OF THE ADVANCES PENDING**

S.No.	Name of the Account	Advance Pending
1	DST Alliance and R&D Mission.	800000
2	YVU Hostel Development Account	40000
3	CP Brown Library, Kadapa	27500
4	Principal Regular Course Account	160000
5	Principal NSS Account	378000
6	Proddatur Current Account	173000
7	Controller of Examinations	825668
8	Works Account	59500
9	Block Grant Account	838000
10	RUSA Project Account	9924393
	<b>TOTAL</b>	<b>13226061</b>

S. No	Name of the Account	Vr. No.& Date	Advances Particulars	Amount involved	Amount Adjusted	Balance
1	DST Alliance and R&D Mission	24/ 13.12.2017	Advance paid to Dr. N. Jaya raju, Asst. Professor towards for organizing the inspire internship science camp from 14 <sup>th</sup> to 18 <sup>th</sup> December 2017 at Department of Geology	800000	0	800000
<b>TOTAL</b>						<b>800000</b>
2	YVU Hostel Development Account	386/ 7.11.2017	Advance paid to G.Parvathi towards repairs & Civil work in YVU Hostels	10000	0	10000
		391/ 15.11.2017	Advance paid to L.veeranjaneya Reddy towards hostel repairs	10000	0	10000
		402/ 29.12.2017	Advance paid to L.veeranjaneya Reddy towards hostel repairs	10000	034	10000
		408/ 21.2.2018	Advance paid to L.veeranjaneya Reddy towards hostel repairs	10000	0	10000
<b>TOTAL</b>						<b>40000</b>
3	CP Brown	06/ 3.4.2017	Advance to R.Venkataramana,	2500	0	2500

	library, Kadapa		Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam			
		17/20.5.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		24/1.6.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		39/1.7.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		47/2.8.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		60/1.9.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		73/4.10.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		82/1.11.2017	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		127/ 8.1.2018	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		143/6.2.2018	Advance to R.Venkataramana, Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
		157/ 16.3.2018	Advance to R.Venkataramana Jr.Asst. to meet the expenses on the ocation of NelaNelaManazillasahityam	2500	0	2500
<b>TOTAL</b>						<b>27500.00</b>
4	Principal Regular Course Account	31/26.2.2018	Conduing of Foundation day/college day celebration for the year 2017-18			
			Venu Committee	50000	0	50000
			Refreshment Committee	80000	0	80000
			Cultural Committee	30000	0	30000
<b>TOTAL</b>				<b>160000</b>	<b>0</b>	<b>160000</b>
5	Principal NSS Account	01/8.8.2017	Advance paid to N.Eswarreddy, Asst.ProofDept of Telugu NSS Prog officer Unit III for 2017-18	22000	0	22000
		2/ 8.8.2017	Advance paid to S.Subbareddy, Asst.ProofDept of MBA NSS Prog officer Unit IV for 2017-18	22000	0	22000
		3/8.8.2017	Advance paid to P.OsmanBasha, Asst.ProofDept of Genetics & Genomics, NSS Prog officer Unit V for 2017-18	22000	0	22000
		4/8.8.2017	Advance paid to M.Vijaya, Asst.ProofDept of Enghigh, NSS Prog officer Unit VII for 2017-18	22000	0	22000
		5/8.8.2017	Advance paid to K.Venkateswarlu, Asst.ProofDept of Chemistry,NSSProg officer Unit II for 2017-18	22000	0	22000
		6/8.8.2017	Advance paid to A.Madhusudhanareddy,	22000	0	22000

			Asst.ProofDept of Botony,NSSProg officer Unit VI for 2017-18			
		7/8.8.2017	Advance paid to G.VijayaBharathi, Asst.ProofDept of Commerce,NSSProg officer Unit I for 2017-18	22000	0	22000
		8/8.8.2017	Advance paid to T.Sivaprathap, Asst.ProofDept of Earth Science,NSSProg officer Unit VIII for 2017-18	22000	0	22000
		9/8.8.2017	Advance paid to S.SrinivasaGoed, Asst.ProofDept of Goology,NSSProg officer Unit IX for 2017-18	22000	0	22000
		10/3.1.2018	Advance paid to NSS Prog officer Unit I	22500	0	22500
		11/1.2.2018	Advance paid to NSS Prog officer Unit V	22500	0	22500
			Advance paid to NSS Prog officer Unit IV	22500	0	22500
			Advance paid to NSS Prog officer Unit IX	22500	0	22500
		12/ 6.2.2018	Advance paid to NSS Prog officer Unit VI	22500	0	22500
		13/23.2.2018	Advance paid to NSS Prog officer Unit VII	22500	0	22500
			Advance paid to NSS Prog officer Unit VIII	22500	0	22500
		14/ 21.3.2018	Advance paid to NSS Prog officer Unit II	22500	0	22500
<b>TOTAL</b>				<b>378000</b>		<b>378000</b>
6	Proddatur Hostel Current Account	50/ 20.6.2017	Advance to BOS meterials of 6 departments	60000	0	60000
		202/ 15.2.2018	A.Ashokkumar coordinator towards advance for lab consumables for MMT	6000	0	6000
		203/ 16.2.2018	C.Nagaraju towards advance for CSE lab consumables	50000	0	50000
		105/ 16.9.2017	Spreading of 6 mm chips on the existing college road as an advance	30000	0	30000
		249/ 27.3.2018	Purchase of contingent items for concrete technology lab advance	12000	0	12000
		103/ 7.9.2017	G.Jayachandrareddy HOD of Me Dept. towards lab consumbles in advance	15000	0	15000
<b>TOTAL</b>				<b>173000</b>	<b>0</b>	<b>173000</b>
7	Controller of Examinations	01/ 7.4.2017	Advance paid to Srinivasulubayineni YVU kadapa towards vehicle hiring charges for loading & unloading of confidential material in all examination centre	200000	146284	53716
		12/ 11.4.2017	Advance paid to various dept. YVU kadapa towards practical exams inconnection with PG 5 years MSc semistor exams held in April/ May 2017	110000	12500	97500
		13/ 12.4.2017	Towards remmunaration to chief superdent invigilator & custodian charges UG yearly pattern II & IV semistor paid to principal of examination center of affiliated degree college of kadapa	1660000	1466000	194000
		40/ 2.5.2017	Advance paid to Srinivasulubayineni YVU	200000	146284	53716

			kadapa controller of examinations YVU kadapa towards vehicle hiring charges			
		191/ 23.8.2017	Advance to the Income Tax towards payment of TDS on remuneration which was paid to the teaching staff of YVU 2014-15 & 2015-16	150936	0	150936
		229/ 12.9.2017	Advance paid to principal chief supdt. Of exams controls towards remuneration to chief supdt. Invigilators etc with Bed yearly pattern II & IV semester exams	54900	50400	4500
		327/ 17.11.2017	Advance the principal chief supdt. The examination center towards UG Yearly pattern I,III,V Semester examinations	1719000	1695000	24000
		343/ 17.11.2017	Amount paid to various dept. as on advance towards conduct of practical examination semesters	91500	57500	34000
		370/30.11.17	Amount paid to Prof. D.V.Raghava Prasad, C.E.YVU.Expenses of Vehicle hiring charges for University theory exams scheduled in NOV/DEC 2017	200000	0	200000
		434/ 29.12.2017	Advance to principal nagarjuna dc kadapa towards remuneration of staff with Med semesters	9600	0	9600
		527/ 15.2.2018	Advance to various examination centers towards remuneration of staff	19800	16100	3700
				<b>4415736</b>	<b>3590068</b>	<b>825668</b>
8	Works Account	9/3-8-17	Paid to AE (Electrical) YVU rewinding of fans in class rooms at old sheds in YVU	5000	0	5000
		19/22-9-17	Providing 3 phase wiring and procuring some electrical items for Agri science lab CV Raman Sceince Block	19500	0	19500
		56/4-1-18	Repairs of fans in extended Examination hall paid to AE Electrical	5000	0	5000
		57/4-1-18	Amount paid to AE Repairs and replacement of lights and fans	15000	0	15000
		59/11-1-18	Amount paid to AE (Electrical) Fabrication of 2 NOs iron stand one is at RUSA and send one is Central Instrumentation	15000	0	15000
			<b>TOTAL</b>	<b>59500</b>		<b>59500</b>
9	Block Grant Account	280/5.10.17	Amount paid to Co-Ordinator Dept of MBA YVU Kadapa towards purchase of certain items Computer peripherals & workshop equipments	50000	0	50000
		297/12.10.17	Amount paid to Co-ordinator Dept of Applied Mathematics Kadapa towards meet the expenditure of work shop	50000	0	50000
		311/24.10.17	Amount paid to Co-ordinator Dept of Commerce towards as on advances for Department developmental activities	50000	0	50000



	321/27.10.17	Amount paid to Co-ordinator Dept English as on advance for developmental activities of Department	50000	0	50000
	352/13.11.17	Advance amount paid to Registrar YVU towards payment of TA&DA Account section allowance etc., for conducting of 39 <sup>th</sup> EC Meeting to be held on 15.11.2017 at AP Secretariat, Ve;agapudi	150000	0	150000
	364/18.11.17	Amount paid to CO-ordinator Dept PS & PA YVU by advance for Dept of Archaeology	50000	0	50000
	669/20.3.18	Amount paid to Prof. M.Rama Krishna Reddy BOS	10000	0	10000
	670/21.3.18	Amount paid to Registrar YVU towards payment of TA & DA of Academic consultants and sitting arrangements	15000	0	15000
	671/21.3.18	Amount paid to A.G.Damu Chairman BOS of Dept of Chemistry	10000	0	10000
	672/23.3.18	Amount paid to Prof. K.Gangaraju Chairman of BOS meeting Dept of History	10000	0	10000
	686/28.3.18	Amount paid to Chairman of BOS meeting Dept of Economics	10000	0	10000
	687/28.3.18	Amount paid to Chairman of BOS meeting Dept of Genetics & Genomics	10000	0	10000
	688/28.3.18	Amount paid to Chairman of BOS meeting Dept of Microbiology	10000	0	10000
	689/28.3.18	Amount paid to Chairman of BOS meeting Dept of MBA	10000	0	10000
	695/28.3.18	Amount paid to Chairman M.V.Shankar of BOS meeting	10000	0	10000
	378/23.11.17	Amount paid to Co-ordinator Dept of Psychology YVU Central Procurement of teaching Aids & lab Experiments	50000	0	50000
	413/6.12.17	Amount paid to Co-Ordinator Dept of Fine arts towards purchase of Stationary items and others	50000	0	50000
	422/13.12.17	Amount paid to Co-Ordinator Dept of Journalism by communication YVU towards purchase of teaching aids	40000	0	40000
	455/12.17	Amount paid to Dr. A.Madhu Sudhan Reddy Botanical Garden towards campus greenery and Mutusism	19000	0	19000
	615/27.2.18	Amount paid to Dept of Fine arts towards organising workshop on 25 to 28.2.18	15000	0	15000
	657/16.3.18	Amount paid to Prof.T.Vasnathi, MCA BOS chairman towards conducting of BOS Meeting	10000	0	10000
	659/19.3.18	Amount paid to Prof. V.Raghunatha Reddy, BOS chairman towards conducting of BOS Meeting	10000	0	10000

	660/20.3.18	Amount paid to Prof.T.Vasnathi, MCA BOS chairman towards conducting of BOS Meeting	10000	0	10000
	661/20.3.18	BOS Meeting to Prof. P.Chandramathi Sankar chairman BOS Meeting	10000	0	10000
	662/20.3.18	BOS Meeting to Prof. P.Rama Prasad Reddy chairman BOS Meeting	10000	0	10000
		<b>TOTAL</b>	<b>838000</b>		<b>838000</b>

**RUSA ACCOUNT**

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	16/11-8-2017	Paid to M/S Pooja Medical & Surgical	471267
2	42/3-10-2017	Paid to M/s Projen Bio, Hyd towards supply of Digital Electronic Equipments	667730
3	43/3-10-2017	Paid to M/s Projen Bio, Hyd towards supply of Horizontal Luminor Air flow equipments	451760
4	44/3-10-2017	Paid to M/s Dwaraka Scientifics, Guntur	490340
6	50/21-10-2017	Paid to M/s Dwaraka Scientifics, Guntur	3114594
7	56/6-11-2017	Paid to M/sLuminer System	329195
9	60/7-11-2017	Paid to M/s Projen Bio, Hyderabad	148377
8	64/10-11-2017	Paid to M/s Projen Bio, Hyderabad	901209
10	78/28-3-2018	Paid to M/s Indian Scientific Company	86667
11	79/28-3-2018	Paid to M/s Indian Scientific Company	93539
12	80/28-3-2018	Paid to M/s Indian Scientific Company	203913
13	81/28-3-2018	Paid to M/s AARDEE Enterprises, Hyderabad	80208
14	82/28-3-2018	Paid to M/s ESSAR Enterprises	170100
15	83/28-3-2018	Paid to M/s Top Engineer	853529
16	84/28-3-2018	Paid to M/s FIE Instruments Pvt. Limitd	808965
17	85/28-3-2018	Paid to M/s Modern Lab, Chennai	918000
18	86/28-3-2018	Paid to M/s Modern Lab Interior, Chennai	135000
<b>TOAL</b>			<b>9924393</b>

**18) ADVANCES IN BLOCK GRANT ACCOUNT-ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.160682-00**

During the 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 lump sum or adjust the advances immediately.

S.N	Vr.No&dt	Particulars	Amount
1	379/24.11.2017	Amt. paid to the Co-Ordinator Dept. of Psychology, YVU, kadapa towards purchase of teaching aids, Lab equipments and repairs etc	50000-00
2	388/28.11.2017	Amt. paid to Co-ordinator womens cell kadapa to conduct the National level competation legal rights of womens	10000-00
3	413/6.12.2017	Amt. paid to Co-Ordinator Dept. pf Fine Arts YVU kadapa towards purchase of stationary and other items	50000-00
4	422/13.12.2017	Purchase of equipments for Dept. of Journalism Amt. paid to Co-Ordinator	40000-00
5	429/15.12.2017	Paid to Post Master Revenue for Booking of Speed post for 11/2017	10682-00
		<b>Total</b>	<b>160682-00</b>

**19) DOA ACCOUNT - ADVANCES IN DEVELOPMENT GRANT ACCOUNT -ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.65000-00**

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	21/6.2.18	Amt. paid to The Director of DOA Y.V.U kadapa to be permitted to conduct Board of studies meeting with UG Boardfor PG CET 2018 and to pa TA&DA other allowances as per University norms. For 2017-18	15000-00
2	23/24.2.18	Amt. paid to Dr.L.Subramanyam sarma Assosiate Director of DOA Y.V.U kadapa to send the syllabus of all subjects paid in Advance to the various	50000-00

	faculties who act as examinations for preparation of question papers of YVU CET-2018	
<b>TOTAL</b>		<b>65000-00</b>

**Code No.8**

**20) ADVANCES - ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - RS.5000-00**

During the course of audit, it was noticed that, the advance sanctioned to the Agri science park 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	Agri Science Park	5000
	TOTAL	5000

**Code No.8**

**21) ADVANCES IN DEVELOPMENT ACCOUNT -ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.124125-00**

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 closure of financial year. 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 needs to be taken to recover in lumpsum or adjust the advances immediately.

S.N	Vr.No&dt	Particulars	Amount
1	92/21.2.2018	Advance paid to Dr.N.R.Rami reddy towards conducting 2days work shop 7 <sup>th</sup> and 8 <sup>th</sup> of Feb/2018 of Y.V.U kadapa	124125-00
		<b>Total</b>	<b>124125-00</b>

**22) YVU HOSTEL CHIEF WARDEN ACCOUNT - SALARY OF THE  
HOSTEL FOOD WORKERS -MEETING OF TOTAL SALARY FROM THE  
HOSTEL CHIEF WARDEN ACCOUNT - IRREGULAR - NEEDS  
REIMBURSEMENT FROM PRINCIPAL ACCOUNT - Rs.300000-00.**

During the course of audit on the accounts of Yogi Vemana University, Kadapa for the year 2017-18, it was observed that, the salary of food base works are drawn and paid from the Hostel Chief Warden Account @ Rs.7000-00 P.M and total 20 workers are working as fold bas workers.

As per proceedings of Hon'ble Vice Chancellor of YVU, Kadapa, dt.26-10-2016, it was ordered that, Out of Rs.7000-00 salary of the worker, an amount of Rs.5500-00 and Rs.1500-00 may be meet from the Hostel Chief Warden Account and Principal Account respectively. But, total of Rs.7000-00 were drawn from the Chief Warden Account which is contrary to said proceedings. Due to this, an amount of Rs.300000-00 were over drawn from the Chief Warden account.

Hence, an amount Rs.300000-00 may be reimburse from the Principal Account to Hostel Chief Warden Account under intimation to audit.

$$1500 \times 20 = 30000 \times 10 = 300000-00$$

S.No.	Vr.No./ date	Particulars	Amount
1	25/ 1.6.2017	20 Nos of Food Based Workers Salary for the month of May 2017	140000.00
2	35/ 1.7.2017	20 Nos of Food Based Workers Salary for the month of June 2017	140000.00
3	63/ 1.8.2017	20 Nos of Food Based Workers Salary for the month of July 2017	140000.00
4	86/ 1.9.2017	20 Nos of Food Based Workers Salary for the month of August 2017	140000.00
5	127/ 3.10.2017	20 Nos of Food Based Workers Salary for the month of September 2017	140000.00
6	152/ 1.11.2017	20 Nos of Food Based Workers Salary for the month of October 2017	140000.00
7	165/ 1.12.2017	20 Nos of Food Based Workers Salary for the month of November 2017	140000.00
8	183/ 1.1.2018	20 Nos of Food Based Workers Salary for the month of December 2017	140000.00
9	196/20.2.2018	20 Nos of Food Based Workers Salary for the month of January 2018	140000.00
10	234/ 1.3.2018	20 Nos of Food Based Workers Salary for the month of February 2017	140000.00
			<b>1400000.00</b>

Code No.9

**23) UGC GRANT - AMOUNT TRANSFERRED THROUGH NEFT, RTGS, ETC., - PURPOSE OF THE REMITTANCE WAS NOT POINTED OUT IN AUDIT - Rs.1150572-00**

During the course of audit for the year 2017-18, it was noticed that, the following amounts were remitted through NEFT, RTGS and etc., But the details of collection were not pointed out in audit. The details of credit particulars also not pointed out in audit. Hence action would needs to be taken to which the purpose for amount remitted and the remitter details to be furnished to audit at an early date.

S.N	Date of Receipt	Particulars	Amount
1	4.4.2017	Transfer through NEFT	434309
2	21.6.2017	Amt. credited by P.Roja rani, Micro biology	91373
3	11.10.2017	DR.M.Mamatha kumara MS&NT UGC project	183600
4	1.11.2017	Transfer through RTGS	271150
5	8.11.2017	Transfer through RTGS	170140
		<b>Total</b>	<b>1150572</b>

Code No.9

**24) Y.V.U ENGINEERING COLLEGE, PRODDATUR - HOSTEL CURRENT ACCOUNT - WORKS - ESTIMATE NOT PREPARED & M.BOOK NOT RECORDED - TENDERS NOT CALLED FOR - NEEDS ACTION Rs.21500-00**

During the verification under report for the year 2017-18, in the following vouchers an amount of Rs.21,500-00 was drawn and spent towards Purchase of 1HP & 2HP submersible motor and pump sets to Boys Hostel and Girls Hostel.

As per the work rules which is in force, no work should be taken up without calling of tenders or quotations and payment should not done without recording the Measurement Book. But in the following case work was done without calling of tenders and payment made without recording the Measurement Book.

Hence the correctness of the payment without recording the Measurement Book was could not certified in audit and held under objection.

S.N	Vr. No. & Date	Details of expenditure	Amount of expenditure (Rs)
1	457/17.10.2017	Purchase of 1HP pump set to Boys Hostel	11000-00
2	482/28.10.2017	Purchase of 2 HP pump set to Girls Hostel	10500-00
		<b>Total</b>	<b>21500-00</b>

**25) IUT ACCOUNT - CERTAIN PAYMENTS MADE MORE THAN Rs. 5 LAKHS BY THE UNIVERSITY - NO ACTION TAKEN TO OBTAIN THE POST APPROVAL / RATIFICATION ORDERS FROM THE EC IN ITS NEXT MEETING - SUCH PAYMENTS NOT ADMITTED IN AUDIT - NEEDS ACTION.**

The Vice Chancellor of YVU is empowered to accorded permission for purchases and execution of works costing up to 5. Lakshs only as per Extract of Executive Council Resolution No.25-B14, Date d: 20.3.2013. If the payments made more than Rs.5 lakshs then the post approval should be obtained from the Executive Council of the YVU.

During the course of the Audit on the Accounts of IUT operated by the University for the year 2017-18 it was noticed that the following payments costing more than 5 lakshs were made with approval of VC only. Further no action was taken to obtain Post Approval / ratification orders from the Executive Council of the YVU in its next meeting as per Laws of the University. Hence the expenditure incurred by violating the rules is not admitted in Audit.

S.N	Vr No & Date	Purpose for which amount drawn	Amount
1	10/10.7.2017	Amount paid to M/s Syndicate Innovations International Ltd, Delhi towards supply of Rifiles with SCAT Machine other relent Accessories to the DPESS of YVU	655050
2	55/28.3.2018	Amount paid Secretary Sports Board , YVU towards excess expenditure over and above the Advance sanctioned to him	551555 (Gross Bill)
3	48/28.1.2018	Amount paid Secretary Sports Board , YVU towards excess expenditure over and above the Advance sanctioned to him	509161 (Gross Bill)
4	57/28.3.2018	Amount paid to Lokozo technologies Pvt. Ltd , BGL towards supply of 12 nos of Flood Lights at Vemanapurm Sports Fields , YVU	697984
<b>Total:</b>			<b>2413750</b>

**26) DRIVING OF CHEQUES - SELF CHEQUES DRAWN OR CHEQUES  
DRAWN INFAVOUR OF UNIVERSITY EMPLOYEES AND OTHER  
DEFECTS NOTICED WHILE MAKING THE PAYMENTS - IRREGULAR -  
NEEDS ACTION- Rs.773442-00**

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

- a) In most of cases Cheques not issued to firms/Shops.
- b) As verified, in most of cases the amounts were paid to employees of YVU, Kadapa.
- c) Most of the Bills also allowed without original cash bills (sub vouchers).
- d) Wages and Salaries not paid to Individuals Accounts.

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. But while verifying the following vouchers, amount drawn and paid to YVU Employees which is contrary to above rules. The sanction authority was also not watched the said rules while drawing the cheques. Hence the expenditure incurred for the said purposes was held under objection.

**Y.V.U ENGINEERING COLLEGE, PRODDATUR, HOSTEL ACCOUNT**

S.N	Vr.No & Date	Details of expenditure	Nature of amount paid and to whom	Amount of expenditure (Rs)
1	18/10.4.2017	General Purchases	J.Nageswarlu	10000-00
2	19/15.4.2017	General Purchases	J.Nageswarlu	10000-00
3	20/17.4.2017	General Purchases	J.Nageswarlu	10000-00
4	29/19.4.2017	General Purchases	J.Nageswarlu	10000-00
5	36/20.4.2017	General Purchases	J.Nageswarlu	10000-00
6	37/25.4.2017	General Purchases	J.Nageswarlu	10000-00
7	39/28.4.2017	General Purchases	J.Nageswarlu	15000-00
8	40/28.4.2017	General Purchases	J.Nageswarlu	15000-00
9	67/15.5.2017	General Purchases	J.Nageswarlu	15000-00
10	153/19.7.2017	General Purchases	J.Nageswarlu	10000-00
11	271/1.8.2017	General Purchases	J.Nageswarlu	10000-00
12	438/6.10.2017	General Purchases	J.Nageswarlu	10000-00
13	539/21.11.2017	General Purchases	J.Nageswarlu	10000-00
14	464/20.10.2017	General Purchases	J.Nageswarlu	10000-00
15	640/22.12.2017	General Purchases	J.Nageswarlu	10000-00
16	50/28.4.2017	Amt. drawn towards wages to workers for 4/2017	J.Nageswarlu	82730-00
17	270/1.8.2017	Amt. drawn the salaries of Hostel staff for 7/2017	J.Nageswarlu	93447-00
18	495/1.11.2017	Amt. drawn towards wages to workers for 10/2017	J.Nageswarlu	90206-00
19	659/2.1.2018	Amt. drawn towards wages to workers for 12/2017	J.Nageswarlu	84335-00
20	700/6.2.2018	Amt. drawn towards wages to workers for 1/2018	J.Nageswarlu	85384-00
21	748/3.3.2018	Amt. drawn towards wages to workers for 2/2018	J.Nageswarlu	91537-00
22	94/1.6.2017	Amt. drawn towards wages to workers for 5/2017	J.Nageswarlu	80803-00
<b>Total</b>				<b>773442-00</b>



## UGC GRANT

S.N	Vr.No&dt	Particulars	Amount
1	6/29.6.2017	Amt. paid to Dr. G.Vijaya Bharathi towards purchase of contingency for the use of UGC Project	7500
2	9/10.7.2017	Amt. paid to V.Shusupta Yasmeen towards purchase of Stationary items	20500
3	18/16.12.2017	Amt. paid to Dr.Mamatha Kumari towards purchase of Stationary items	4175
		<b>Total</b>	<b>32175</b>

Code No.9

### 27) 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) Financial Records (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 (Vi) Minutes meeting Register of the advisory committee.

Code No.9

### 28) YVU HOSTEL CHIEF WARDEN ACCOUNT TOWARDS STUDENTS FEES AND FEES REIMBURSEMENT FROM THE GOVERNMENT - CONNECTED RECORDS AND REGISTERS NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE AMOUNT COULD NOT BE VERIFIED -OTHER DEFECTS - NEEDS ACTION.

During the year an amount of Rs.16969903/- was received from the YVU Hostel chief warden account towards students fees and fees reimbursement from the government. But the fees and fees reimbursement details each student wise not produced to audit. In absence of the above the balance of fees reimbursement the due from the government each student could not be arrive. Correctness of the fees could not be verified needs action and also connected records and registers not maintained and produced to audit.

Hence early action would need be taken by the executive authority to rectify the defects pointed out from the persons responsible.

**29) 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.

**30) AGRI SCIENCE PARK ACCOUNT - FIXED DEPOSITS WERE MADE - IRREGULAR - NEEDS ACTION -Rs.9692250-00**

The Agri. Science Park is a Specific Project, Sanctioned in the Go.Ms.No.69, Industries and Commerce (BT) Department, dt.12-3-2008 of the Government of Andhra Pradesh. As per the said Government Orders, the Agri Science Park funds should be utilized only for fulfilling of aim prescribed in the said G.O.

But, during the audit under verification of Agri Science park account, by violating the aforesaid Government Orders an amount of Rs.7500000-00 were drawn and utilized for making of fixed Deposits which is highly irregular and it may be unfruitful of the aim. Further, the Fixed Deposit Bonds were also not produced to audit.

Hence, action would needs to be taken by the executive authority to fulfill the aim of the project prescribed in said Government Order by lapsing the Fixed Deposits and may surrender to Government under intimation to audit.

S.No	Date	Purpose	Amount
1	17-7-2017	Fixed Deposit	7500000
2	17-7-2017	Interest	2192250
		<b>Total</b>	<b>9692250</b>

**31) BLOCK GRANT ACCOUNT - PURCHASE OF MEDICINES TO YVU HEALTH CENTRE IN PIECEMEAL MANNER FROM VENKATASAI MEDICAL AGENCIES , KADAPA - NO ACTION TAKEN TO CALLED FOR TENDERS BY ESTIMATING THE REQUIREMENT OF MEDICINES - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS - NEEDS ACTION - Rs.115398.00**

An aggregate amount of Rs. 115398.00 was drawn in the following vouchers and paid to VenkataSai Medical Agencies , Kadapa towards purchase of Medicines to YVU Health Centre by the university. As per rules in vogue, the Medicines have to be purchased by estimating the requirement through call for tenders. But here in the case, the Medicines were

purchased in piecemeal manner without calling any tenders, resulting in foregoing the purchase at a competitive price which is highly irregular and serious violation of rules.

Further the TDS @ 2% should be deducted from the bills before making payment supplier under section 194C of Income Tax Rules 1961 when the payment of bills exceeded Rs. 100000.00 in entire year ,but the same was not done before making payment to supplier . Thus an amount of Rs. 2308.00 ( Cost of bills in entire year : 115398.00 x 2% = 2308.00) was excess paid.

Hence necessary action may be taken in this regard.

S.N	Vr.No.& Date	Description	Amount
1	149/18.7.2017	Supply of Medicines to YVU Health Centre	19939
2	239/15.9.2017	Supply of Medicines to YVU Health Centre	14886
3	322/30.10.2017	Supply of Medicines to YVU Health Centre	19986
4	494/1.1.2018	Supply of Medicines to YVU Health Centre	19839
5	578/17.7.2018	Supply of Medicines to YVU Health Centre	19955
6	706/28.3.2018	Supply of Medicines to YVU Health Centre	20793
<b>Total:</b>			<b>115398</b>

**Code No.9**

**32) BLOCK GRANT - REPAIRS TO 315 KVA TRANSFORMER AVAILABLE AT OLD ARTS BLOCK , YVU CARRIED OUT WITHOUT CALL FOR TENDERS BY ESTIMATING THE COST OF REPAIRS - TDS NOT DEDUCTED FROM THE BILL BEFORE MAKING PAYMENT - NEEDS ACTION - Rs.76990-00**

In Voucher No. 151/19.7.2017 an amount of Rs. 76990.00 was drawn and paid to Lakshmi Venkateswara Ele. Works, Kadapa towards Repairs to 315 KVA Transformer available at Old Arts Block, YVU.

As verified from the Vouchers and file relating to the Repairs to 315 KVA Transformer available at Old Arts Block, YVU, the following observation were noticed.

- 1) The Repairs to 315 KVA Transformer available at Old Arts Block, YVU should be taken up by estimating the cost of repairs as per Para No. 173 of PWD Code . But the repairs to 315 KVA Transformer available at Old Arts Block, YVU carried out without sanctioned estimate . This is irregular and violating the rules.
- 2) The work of repairs to 315 KVA Transformer available at Old Arts Block, YVU entrusted to Lakshmi Venkateswara Ele. Works, Kadapa without called for tenders / sealed quotations. Thus the correctness of the payment could not be justified.
- 3) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I, All the works / supplies/ Repairs should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution of said work without recording the MBook. Thus the total quantity of the work executed and the correctness of the expenditure incurred for said purpose could not be verified.

- 4) The payment made to Lakshmi Venkateswara Ele. Works, Kadapa without deducting the TDS @ 2% from the bill as per section 194C of Income Tax Rules 1961 , thus an amount of Rs.1540.00 ( Cost of Repairs Rs. 76990 x 2% = 1540) was excess paid.
- 5) Though the Officiate Deputy Executive Engineer existed in the university , the repairs to 315 KVA Transformer carried out and payment made without proper certification of said DEE.

From the above it is opined in audit that the Engg. Authority has wilfully violating the rules while execution of works. Hence if any irregular payments made due to inaction of Engg. Authority the same would need to be made good from the concerned.

Due to afore said defects, the expenditure incurred for said purpose is not admitted in Audit and is held under objection.

Code No.9

**33) BLOCK GRANT ACCOUNT - SUPPLY OF 10 NUMBER OF SECURITY PERSONS FOR PERFORMING THE DUTIES IN THE PREMISES OF YVU BY M/S SDR SECURITY SERVICES, KADAPA WITHOUT CALLING THE TENDERS - REASONS FOR ENGAGING THE 10 NUMBER OF SECURITY PERSONS IN ADDITIONS TO THE SECURITY PERSONS SUPPLIED BY OUT SOURCING AGENCY NOT FORTHCOMING - PAYMENT MADE TO SAID SERVICE PROVIDER WITHOUT DEDUCTING THE TDS - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - Rs.518500.00**

During the year under report an aggregate amount of Rs.518500 .00 was drawn in the following vouchers and paid to M/s SDR Security Services, Kadapa towards Providing 10 number of Security persons for performing the duties in the premises of YVU at the following rates .

For each Security person - Wages per month : 8500

Add GST	: 1530
Commission @4%	: 340
<b>Total</b>	<b>: 10370</b>

While verifying the voucher relating to the wages of Security persons supplied by the M/s SDR Security Services, Kadapa, the following observations were noticed.

- 1) As per Go Ms No. 151 Finance (HR-I-Plg& Policy ) Dept. Dated : 08.8.2016 the tenders should be called for , for selection of Service Provider towards supply of required Security persons . But the Security persons supplied to University by M/s M/s SDR Security Services, Kadapa without taking any action to call for tenders in transparent manner to derive the benefit of the competitive rates in tender.
- 2) The reasons for engaging 10 number of security persons in additions to the existing security persons supplied by M/s Kiran Services, Proddutur on outsourcing basis and

the payment made to supplier by preparing two bills on the same day for each 5 number of Security persons not forthcoming to audit.

- 3) The payment made to M/s SDR Security Services, Kadapa towards supply of 10 number of Security persons including the GST @ 18% . But remittance particulars of GST were not produced by the supplier in succeeding months of bill. Further the details for which the wages of the Security persons remitted directly in the Individual Bank accounts by the supplier every month were not made available to audit. In the absence of the above the correctness of the wages paid to Security persons and remittance of GST by the supplier every month could not be verified.
- 4) Further the payment made to supplier without deducting the TDS @ 2% under section 194 C of Income Tax Rules 1961, thus excess payment amounting to Rs. 10370.00 made to supplier. Hence the same would need to be recovered from the persons responsible.
- 5) The DLR & DAR of the Security Persons supplied by M/s SDR Security Services, Kadapa to YVU were not made available to audit to verify the correct of the payment made to supplier.

Hence necessary action may be taken in this regard.

S.N	Vr No & Date	Purpose for which amount drawn and paid to M/s SDR Security Services, Kadapa	Amount
1	349/10.11.2017	Providing 5 numbers of Security person for performing the duties in YVU for the month of 10/2017	51850
2	353/13.11.2017	Providing 5 numbers of Security person for performing the duties in YVU for the month of 10/2017	51850
3	401/5.12.2017	Providing 5 numbers of Security person for performing the duties in YVU for the month of 11/2017	51850
4	402/5.12.2017	Providing 5 numbers of Security person for performing the duties in YVU for the month of 11/2017	51850
5	482/8.1.2018	Providing 5 numbers of Security person for performing the duties in YVU for the month of 12/2017	51850
6	483/8.1.2018	Providing 5 numbers of Security person for performing the duties in YVU for the month of 12/2017	51850
7	569/8.1.2018	Providing 5 numbers of Security person for performing the duties in YVU for the month of 1/2018	51850
8	570/8.1.2018	Providing 5 numbers of Security person for performing the duties in YVU for the month of 1/2018	51850
9	634/12.3.2018	Providing 5 numbers of Security person for performing the duties in YVU for the month of 2/2018	51850
10	635/12.3.2018	Providing 5 numbers of Security person for performing the duties in YVU for the month of 2/2018	51850
<b>Total:</b>			<b>518500</b>

Code No.9

**34) BLOCK GRANT ACCOUNT - ADVERTISEMENTS PUBLISHED IN LEADING NEWS PAPERS FOR CIRCULATION AMONG ALL INDIA & AP REGARDING THE RECRUITMENT FOR THE POST OF PROFESSORS AND ASSOCIATE PROFESSORS IN YVU - SPACE MANAGEMENT NOT FOLLOWED AS SPECIFIED BY THE GOVERNMENT - ADVERTISEMENT CHARGES MADE TO M/S SRI PUTTA ADS, KADAPA WITHOUT DEDUCTING THE TDS - NEEDS ACTION - Rs. 1392549.00**

In the following vouchers an aggregate amount of Rs. 1392549.00 was drawn and paid to M/s Sri Putta Ads, Kadapa towards Advertisement charges for publishing of Advertisements regarding the Recruitment for the post of Professors and Associate Professors in YVU.

While verifying the copies of paper clippings of Advertisements published in various news paper enclosed to the vouchers it was ascertained in audit that without following the space management as specified by Govt. , Advertisements were published in large font with high space and accordingly the payment made to Ads Agency, thus the additional expenditure borne by the University.

Further the payment made to M/s Sri Putta Ads, Kadapa without deducting the TDS @ 2% from the bill, Thus an amount of Rs.27851.00 was excess paid to said Ads Agency. Hence necessary action would need to be taken to recover the same from the concerned.

From the above the expenditure incurred for said purpose is held under objection.

S.N	Vr No & Date	Purpose for which amount drawn and paid to M/s Putta Ads, Kadapa	Amount
1	404/4.12.2017	Publishing of Advertisement regarding Recruitment for the post of Professors and Associate Professors in YVU	559410
2	507/22.1.2018	Publishing of Advertisement regarding Recruitment for the post of Professors and Associate Professors in YVU	833139
<b>Total:</b>			<b>1392549</b>

Code No.9

**35) BLOCK GRANT ACCOUNT - WORK " SUPPLY OF 6KVA MODEL ONLINE UPS FOR VCS BUNGALOW " ENTRUSTED TO FROM M/S RISHI ENTERPRISES , KADAPA BY OBTAINING THE QUOTATIONS WITHOUT CALLING THE TENDERS THROUGH E- PROCUREMENT PLAT FORM - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION Rs. 95800-00**

During the course of Audit it was noticed that , in voucher No. 484/ 6.1.2018 an amount of Rs. 95800.00 (Gross bill of Rs. 130800 )was drawn and paid to M/s Rishi Enterprises , Kadapa towards supply of 6KVA Model online UPS for VCs Bungalow.

While verifying the connected voucher and file relating to supply of said item for VCs Bungalow the following observations were noticed.

- 1) As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tender, contrary to this the work "supply of 6KVA Model online UPS for VCs Bungalow" entrusted to M/s Rishi Enterprises, Kadapa by obtaining the Quotations .Thus the correctness of the rates quoted by the supplier could not be verified.
- 2) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules , thus an amount of Rs. 1916.00 ( Value of Materials : 95800 x 2% = 1916) was excess paid to supplier. Hence the same would need to be recovered from the concerned.
- 3) The supply of materials should be recorded in the Mbook and recommend for payment as per rules in vogue, but the payment made to supplier without recording the details of materials received from the supplier in the MBook, Thus correctness of the payment could not verified in audit.

Due to afore said defects, the expenditure incurred for supply of aid items is not admitted in Audit and is held under objection.

**Code No.9**

**36) AGRI SCIENCE PROJECT - TENURE OF THE PROJECT WAS COMPLETED - DISBANDMENT OF POSTS SANCTONED UNDER AGRI SCIENCE PROJECT - NEEDS ACTION.**

In the Go.Ms.No.69 Industries and Commerce (BT) Department, dt.12-3-2008, the Government of Andhra Pradesh was sanctioned the Agri. Science Park Project and sanction an amount of Rs.2.46 crores with the budget allocation of Rs.5-00 crores for establishment of Agri-Science Park at Yogi Vemana University, Kadapa and Idupulapaya Campuses to provide necessary space, state-of-the art equipped labs, incubator facilities, technical and business support facilities, service tools and services needed for several agri-business houses of the state to conduct research, field trials and generate products or sale

under one roof, under the sponsorship of Industries and commerce Department of Andhra Pradesh.

Further, in Vice Chancellor Progs.No.YVU/Agri-Science/N.T/Appointments/09, dt.20-2-2009, the following administrative / technical staff were recruited with the condition i.e., "the appointments are purely temporary basis and the appointees will be continued till the end of the agri-science project or liable for termination ever earlier and they cannot claim a right on their appointment as the Agri-Science Part Project is for Specific Period." and also the same condition was mentioned in the recruitment notification issued by the Registrar dt.18-10-2008.

S.N	Name of the Person	Appointees for the post	Basic Pay
1	Sri A. Nagaraju	Senior Assistant	6195/Rs.6195-13945
2	Sri P.T. Ashok Kumar Reddy	Junior Assistant	4825/Rs.4825-10845
3	Sri B.M. Khaja Moinuddin	Lab/Field Assistant	5200/Rs.5200-11715
4	Sri O. Chandra Kaladhar Reddy	Lab/Field Assistant	5200/Rs.5200-11715
5	Miss. Y. Sumathui	Lab/Field Assistant	5200/Rs.5200-11715
6	Sri J. Nagaratnam	Attender	3850/Rs.3850-8600
7	Sri Y. Sreeramulu	Attender	3850/Rs.3850-8600

Further, after releasing the allocation budget of Rs.5-00 crore which was sanctioned in the Go.Ms.No.69, Industries and Commerce (BT) Department, dt.12-3-2008 as a Financial Assistance to Agri-Science Project under the sponsorship of the Industries and Commerce Department, no financial assistance and budget was allocated by the government so far for the said project and also known as the Detailed Project Report (DPR) of the Agri Science Project is submitted to concerned authorities. After submitting of the DPR, it may ascertain that, the Agri Science Project is completed.

**Hence, the posts sanctioned under this project should be Dis-Banded and the services of the persons recruited under this project should be terminated.** But it was observed that, the authority concerned was not taken any action in this regard. Instead of the termination of services recruited under this project, they were continuing in different departments with the Service Benefits like., Increments, Automatic Advancement Scheme, etc., are enjoying on par with the Regular Government Servant.

Further, it was observed that, after completion of the project, instead of expends the balances on the project or



remitted to government, the balances of this project were carried out as Fixed Deposit is highly irregular.

The entire issue described as above, the concerned university authorities are here by requested that, the Agri-Science Project Posts should be disbanded and the service of employees recruited under this project should be terminated under intimation to audit.

Code No.9

**37) IUT ACCOUNT - WORK " PROVIDING AND LAYING OUT GRASS CARPET AT THE DEPT. OF PHYSICAL EDUCATION AND SPORTS SCIENCES " EXECUTED AND PAYMENT MADE WITHOUT PREPARING THE ESTIMATE AND RECORDING THE BOOK - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION Rs.59150.00**

In voucher No. 32/6.11.2017 an amount of Rs.59150.00 was drawn and paid to M/s Vishnavi Nursery , Kadapa towards providing Laying out Grass Carpet at the Dept. of Physical Education and Sports Sciences

As verified from the connected Vouchers and file relating to said work it was noticed that the secretary Sports Board in his letter dated : 17.7.2017 has requested the Registrar that the University is going to organize the National Inter University Ball Badminton Tournament in the month of December -2017 ,hence the Department of Physical Education and Sports Sciences would like beautify the premises by laying out Grass carpet . Further it was requested therein , the instructions may be issued to Engg. Authority to prepare Estimate for said work. But the said work was executed by obtaining the Quotations without preparing the estimate by the Competent Authority. This is irregular and contrary to rules. Further the payment made to lowest Quotationer M/s Vishnavi Nursery , Kadapa for execution of said work with the following items without recording the MBook.

Nature of item	Qty	Amount
Kores Carpet Grass	1689 Sfts	50670.00
DAP fertilizers	100 Kgs	2900.00
Vermi Compost	500 Kgs	4500.00
12' Dig Shower	4 Nos	1440.00
Total Amount :		59510.00 ltd to Rs. 59150.00

As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be

recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the same exercise was not done by the EA .

Further the payment made to M/s Vishnavi Nursery, Kadapa towards execution of said work without deducting the Income Tax @ 2% under 194C of Income Tax Rules , thus an amount of Rs.1183.00 ( Value of work : 359150 x 2% = 1183) was excess paid. Hence the same would need to be recovered from the concerned.

Due to aforesaid defects noticed in execution of work, the expenditure incurred for said purpose is not admitted in audit and is held under objection

Code No.9

**38) IUT ACCOUNT - WORK " DEVELOPMENT OF THE SHOULDERS ON THE BOTH SIDES OF THE ROAD UP TO SPORTS DIAS AND DEVELOPMENT OF PARKING AREA " EXECUTED AND PAYMENT MADE TO SECRETARY, SPORTS BOARD WITHOUT PREPARING THE ESTIMATE AND RECORDING THE BOOK - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION - Rs. 50000.00**

The work " Development of the Shoulders on the both sides of the road up to Sports Dias and Development of parking Area is proposed by the Secretary, Sports Board for execution in view of conducting the All India Inter University Ball Badminton Tournament and Inter Collegiate Tournament at YVU Campus and an amount of Rs.50000.00 paid to Secretary by advance for execution of said work in Vr No. 31/23.10.2017. Further the said Advance was adjusted in Vr.No. 34/24.11.2017.

As verified from the Vouchers relating to Advance sanctioned to Secretary, Sports Board for Rs. 50000.00 and Adjusted the same by him for execution of subject work, the following observation were noticed.

- 1) The work " Development of the Shoulders on the both sides of the road up to Sports Dias and Development of parking Area" is purely civil work , hence the Detailed cum abstract Estimate has to be prepared and sanctioned from the competent Authority before starting the work as per Para No. 173 of PWD Code . But the subject work was taken up by the Secretary, Sports Board directly without sanctioned Estimate.
- 2) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after

check measuring the same by the Higher Engg. Authority. But the payment made for execution of said work without recording the MBook. Thus the total quantity of the work executed by the Secretary and the correctness of the expenditure incurred for said purpose could not be verified.

- 3) The said work was executed with the supply of 130 Tractors of Morum and payment made without deducting the SC , thus excess payment made. Hence the same would need to be made good from the persons responsible.

Due to afore said defects, the expenditure incurred for execution of said work is not admitted in Audit and is held under objection.

Code No.9

**39) IUT ACCOUNT - WORK "SUPPLY OF ELECTRICAL ITEMS FOR SPORTS DIAS , YVU IN VIEW OF CONDUCTING THE ALL INDIA INTER UNIVERSITY BALL BADMINTON TOURNAMENT AT YVU CAMPUS " ENTRUSTED TO M/S VISHNU TRADERS, KADAPA BY OBTAINING THE QUOTATIONS WITHOUT CALLING THE TENDERS THROUGH E- PROCUREMENT PLAT FORM - CERTAIN SUPERVISORY LAPSES NOTICED - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION RS. 236726.00**

In Voucher No. 41/3.1.2018 an amount of Rs. 236726.00 was drawn and paid to M/s Vishnu Traders , Kadapa towards supply of Electrical Items for Sports Dias , YVU in view of conducting the All India Inter University Ball Badminton Tournament at YVU Campus.

While verifying the connected voucher and file relating to subject work the following observations were noticed.

- 1) As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tender , contrary to this the work "Supply of Electrical Items for Sports Dias , YVU in view of conducting the All India Inter University Ball Badminton Tournament at YVU Campus " entrusted to M/s Vishnu Traders , Kadapa by obtaining the Quotations .This is irregular and contrary to afore said Govt. order.
- 2) While verifying the estimate of the subject work prepared by the Asst. Engineer (Ele.) and the rates quoted by the Lowest Quotationer M/s Vishnu Traders , Kadapa it was ascertained that the rates of the following materials were allowed and payment made in excess of rates

provided in the Estimate, thus an amount of Rs.17700.00 is worked out below was paid to supplier .

S.N	Nature of item	Qty	Rate as per Estimate per each	Rate allowed and payment made per each	Excess allowed	Excess payment
1	24' Pedestal Air Circulator Fan	4 Nos	4100	8525	4425	17700

3) The Electrical Materials procured worth of Rs. 236726.00 from the supplier in excess of the estimate prepared for Rs. 194530.00, hence the excess expenditure incurred than the estimate cost not admitted in audit.

4) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules , thus an amount of Rs. 4735.00 ( Value of Materials : 236726 x 2% = 4735) was excess paid to supplier . Hence the same would need to be recovered from the concerned.

5) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made to supplier without recording the M.Book. Thus correctness of the payment could not verified in audit.

Due to afore said defects, the expenditure incurred for supply of aid items is not admitted in Audit and is held under objection.

Code No.9

**40) YVU IUT ACCOUNT - ALL INDIA INTER UNIVERSITY BALL BADMINTON MEN TOURNAMENT FOR THE ACADEMIC YEAR 2017-18 CONDUCTED BY THE YVU AT YVU CAMPUS - YVU STUDENTS PARTICIPATED IN THE EVENT - DA PAID TO THOSE STUDENTS IS NOT IN ORDER - NEEDS RECOVERY - Rs.90750-00**

The Yogi Vemana University has conducted All India Inter University Ball Badminton Men Tournament at YVU Campus during the month of December -2017 from 27.12.2017 to 30.12.2017 . In this connection an amount of Rs. 495000.00 was drawn in Vrno. 40/21.12.2017 and paid to Secretary, Sports Board, YVU by advance to meet necessary expenditure towards TA & DA, Hospitality, Sports Kit for Players and coaches for participation of YVU Students in AIUT conducted at YVU Campus . Further the said Advance was adjusted in VrNo.43/23.1.2018

As verified from the Advance Adjustment bills produced by the Secretary Sports Board for the sanctioned advance of Rs. 495000.00 it was noticed that an amount of Rs.90750.00 paid to the Students of YVU who were participated in the All India Inter University Ball Badminton Men Tournament conducted by the YVU at YVU Fields by the Secretary Sports Board towards DA at Camp and IUT venue at the following rates

DA at Camp: 16 No.of students X 250 per day X 21 days ( 6 to 26.12.2017)	= 78750
DA at venue (YVU) : 10 No. of students x 300 per day x 4 days(27 to 30.12.2017)	= 12000
<b>Total</b>	<b>:90750</b>

From the above , the DA amounting to Rs. 90750.00 paid to the Students of YVU who were participated in the All India Inter University Ball Badminton Men Tournament conducted by the YVU at YVU Fields is not in order because of they were not leaved the head Quarter s of YVU and there is no need to pay the DA to YVU Students.

Hence the DA amounting to Rs. 90750.00 paid to the students by the Secretary Sports Board would need to be recovered from the concerned and remit the same in to IUT Account under intimation to Audit.

**Code No.9**

**41) AMOUNT RECEIVED FROM THE FOLLOWING ACCOUNTS TOWARDS COLLECTION OF FEES FROM THE STUDENTS - CONNECTED RECORDS AND REGISTERS NOT PRODUCED -CORRECTNESS OF THE AMOUNT COULD NOT BE VERIFIED -OTHER DEFECTS- NEEDSACTION.**

During the year course of audit the following amount was received from the following accounts towards collection of fees from the students.

S.N	Name of the Account	Amount received
1	Principal Regular Courses Account	11967021.00
2	Principal Self Courses Account	19932459.00
3	Principal 5 years Integrated Courses Account	1126092.00

But the details for the collection of fees from students was not made available. But the connected files and registers not maintained and produced to Audit for verification. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit . But the same was not produced by the EA. In the absence of the above the correctness of the amount could not be verified in Audit.

**Principal Regular , Self, Integrated Courses Accounts - Certain Defects noticed.**

The following fees were collected for student for various courses as detailed below.

S.N	Name of the Course	Regular course Fee Amount	Self course Fee Amount	5 years Integrated course Fee Amount
1	Economics	7100	15100	
2	English	7100	15100	
3	History & Archaeology	7100		
4	MCJ	7100	15100	
5	PS & PA	7100		
6	Telugu	7100		
7	Commerce	9200	17200	
8	Biochemistry	11700	23700	
9	Biotechnology	11700	23700	
10	Botany	11700	23700	
11	Chemistry	11700	28700	
12	Envi Science	11700		
13	Genetics & Genomics	11700		
14	Geology	11700		
15	MS & NT	11700		
16	Mathematics	11700	23700	
17	Microbiology	11700	23700	
18	Physics	11700	28700	
19	Psychology	11700		
20	Zoology	11700	23700	
21	Fine Arts	6700		
22	MBA	10000		
23	MBA HR	10000		
24	MCA	12500		
25	M.P.Ed.		25700	
26	Urdu		15100	
27	Biotechnology & Bioinformatics			9300
28	Earth Science			9300

But the collection details each student wise not produced to audit. In absence of the above the balance of fee the due from each student could not be arrive. Fee collected from the student but DCB not produced to audit. Correctness of the fees could not be verified needs action.

Hence early action would need be taken by the executive authority to rectify the defects pointed out from the persons responsible.

**Code No.9**

**42) YVU EXAMINATION ACCOUNT - "SUPPLY AND INSTALLATION OF TURNITIN - PLAGIARISM TESTING SOFTWARE TO YVU " - WORK ENTRUSTED TO M/S I GROUP INFO TECH INDIA PVT. LTD , NOIDA WITHOUT CALLING THE TENDERS THROUGH E-PROCUREMENT PLAT FORM - PAYMENT MADE TO SAID FIRM WITHOUT DEDUCTING THE TDS UNDER 194J OF INCOME TAX RULES - IRREGULAR - NEEDS ACTION Rs.405497-00**

During the course of Audit on the Accounts of Examination Account of the YVU for the year 2017-18 it was noticed that an amount of Rs. 405497 .00 was drawn in the following vouchers and paid M/s i Group Info Tech India Pvt. Ltd , Noida towards "Supply and Installation of Turnitin - Plagiarism Testing Software to YVU" for use of testing the Research Thesis before submitting the same for approval.

As verified from the connected voucher along with the file relating to Supply and Installation of Turnitin - Plagiarism Testing Software to YVU , it was noticed that the said work was entrusted to M/s i Group Info Tech India Pvt. Ltd , Noida without calling the tenders through e-procurement platform by publishing the tender notice in large circulated news papers to get more competitive rates in tenders.

As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works etc. to derive the benefit of more competitive rates in tender, contrary to this the said the work Supply and Installation of Turnitin - Plagiarism Testing Software to YVU was entrusted by obtaining the single quotation . This is irregular and violation of rules. Hence sufficient action may be taken in this regard expeditiously.

Further the payment made to M/s i Group Info Tech India Pvt. Ltd , Noida without deducting the TDS @ 10% from the bill under section 194 J of Income Tax Rules 1961, thus an amount of Rs. 40550.00 ( cost of bill : 405497 x 10% = 40550.00) was excess paid. Hence the same would need to be recovered from the persons responsible under intimation to audit.

Due to inaction of the Executive Authority in calling of tenders through e- procurement plat form and non deduction of the TDS from the bill , the expenditure incurred for said purpose is not admitted in audit and is held under objection.

Code No.9

**43) PRINCIPAL SCHOLARSHIP ACCOUNT - STUDENTS FEES REIMBURSEMENT FROM THE GOVERNMENT - CONNECTED RECORDS AND REGISTERS NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE AMOUNT COULD NOT BE VERIFIED -OTHER DEFECTS - NEEDS ACTION.**

During the year an amount of Rs. 22674507/- was received from the Principle scholar ship account towards students fees reimbursement from the government. But the fees reimbursement details each student wise not produced to audit. In absence of the above the balance of fees reimbursement the due fromthe government each student could not be arrive. Correctness of the fees could not be verified needs action and

also connected records and registers not maintained and produced to audit.

Hence early action would need be taken by the executive authority to rectify the defects pointed out from the persons responsible.

**Code No.9**

**44) YVU - PAINTING AND REPAIR WORKS CARRIED OUT TO THE BUILDINGS LOCATED IN THE PREMISE OF YVU IN PIECEMEAL MANNER - NO SUFFICIENT ACTION TAKEN BY THE ENGG. AUTHORITY TO CALL FOR TENDERS BY PREPARING THE ESTIMATE FOR ANNUAL MAINTENANCE OF YVU BUILDINGS - NEEDS ACTION**

During the course of audit on the Accounts of Yogi Vemanna University for the year 2017-18 it was noticed that certain repairs and painting works to the Buildings of YVU carried out in piecemeal manner without taking sufficient action to called for tenders by preparing the estimate for Annual maintenance of buildings of YVU .

As per Para No. 135 of APPWD Code the estimate should be prepared annually for all the anticipated ordinary repairs of buildings and entrust the AMC of buildings by calling tenders through e- procurement platform , But the same exercise was not done by the university .

Hence immediate action may be taken in this regard.

**Code No.9**

**45) EXAMINATION ACCOUNT - CERTAIN PAYMENTS MADE MORE THAN RS. 5 LAKHS BY THE VICE CHANCELLOR WITHOUT APPROVAL OF EC - VIOLATION OF RULES - NEEDS ACTION**

The Vice Chancellor of YVU is empowered to accord permission for purchases and execution of works costing up to 5. Lakshs only as per Extract of Executive Council Resolution No. 25-B14 , Date d: 20.3.2013. If the payments made more than 5 lakhs then the post approval should be obtained from the Executive Council of the YVU uin it next meeting.

During the course of the Audit on the Accounts of Examination Account operated by the University for the year 2017-18 it was noticed that the following payments amounting more than 5 lakshs were made with the approval of VC. But no action was taken to obtain Post Approval / ratification orders from the Executive Council of the YVU in its next meeting as per Laws of the University. Hence such expenditure incurred by violating the rules is not admitted in Audit.



S.N	Vr No & Date	Purpose for which amount drawn	Amount
1	13/12.4.2017	Amount paid as advance to the principals/chief superintendents of examination centres of affiliated degree colleges of Kadapa District towards Remuneration to chief superintendent Invigilators, Typist, Clerk, Attender and Custodian charges etc., in connection with UG yearly pattern supplementary and II & IV semester theory exams held in April/May-2017	1660000
2	114/21-6-2017	Transfer of amount from examination Account No.30143014100 to General Revenue Account No.30143014597 to meet the salaries of Non=Teaching staff for June-2012	10000000
3	171/31-7-2017	Amount paid to the principal Govt.Degree college, Rayachoty which was paid by him to M/s Sri Sai Krishna suppliers, Kadapa towards rent for hiring charges of furniture like Tables, chairs, sidewalls, Shamiyana, Transport and Labour charges	506980
4	270/7-10-2017	Amount paid to M/s Hitech print systems Limited Krishna District towards supply of UGOMR with answer booklets	1223286
5	271/-10-2017	Amount paid to M/s Hitech print systems Limited Krishna District towards supply of UGOMR with answer booklets	658236
6	325/17-11-2017	Advance to the Principal Chief Superintendents of the following examination centres towards UG yearly pattern and I , III & V semester examinations will be commenced from 15-11-2017 remuneration to the Chief Superintendent, Asst.Chief Superintendent, clerk, Typist, Attender cum water man and custodian charges	1719000
7	371/ 1.12.2017	Amount paid to vibha solution Vijayawada towards all UG year end pattern CBSE	820303
8	381/ 712.2017	Amount paid to M/s Hitech print system limited Krishna district towards printing OMR with answer booklets	916845
9	382/ 7.12.2017	Amount paid to M/s Hitech print system limited Krishna district towards printing OMR with answer booklets	661894
10	444/ 26.1.2018	Adjustment cum payment bill 21 nos principle sports of examination centers remuneration (Gross Bill)	2154349
11	467/ 22.1.2018	Amount Paid To Chief & Addl. Examiners towards remuneration TA attending spot valuation Maths board	576962
12	468/ 22.1.2018	Amount Paid To Chief & Addl. Examiners towards remuneration TA attending spot valuation English board	760288
13	473/ 22.1.2018	Amount paid to confidential printers towards printing of question papers	802761
14	480/ 27.1.2018	Amount Paid To Chief & Addl. Examiners towards commerce board	1298680
15	494/ 30.1.2018	Amount Paid To Chief & Addl. Examiners towards computer science board	1446200
16	561/ 9.3.2018	Amount paid to vibha solution Vijayawada towards UG Exams	505565
17	564/ 9.3.2018	Amount transfer to Principal YSR Engineering college PDTR	2000000
18	601/ 31.3.2018	Amount paid to vibha solution Vijayawada towards UG Exams	818218
<b>Total:</b>			<b>28529567</b>

**Code No . 9**

**46) EXAMINATION ACCOUNT - CERTAIN PURCHASES MADE WITHOUT CALLED FOR TENDER THROUGH E- PROCUREMENT PLAT FORM - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS ALSO - NEEDS ACTION - Rs.566299.00**

During the year under report , the following purchases worth of Rs. 566299.00 were made without called for tenders through e- procurement plat form to get more competitive rates in tender.

As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works etc. to get more competitive rates in tender , contrary to this the said purchases made by obtaining the quotations only .

Further the payment made to supplier without deducting the TDS @ 2% from the bill as per section 194C of Income Tax Rules 1961, resulting an amount of Rs. 11326.00 (Value of supplies : 566299.00 x 2% = 11326) was excess paid .Hence the same would need to be recovered.

Due to inaction of the Executive Authority in calling of tenders through e- procurement plat form and non deduction of the TDS from the bill , the expenditure incurred for said purpose is not admitted in audit and is held under objection.

S.N	Vr No& Date	Purpose for which amount drawn	Bill amount
1	386/ 8.12.2017	Supply of 4 nos of 2 ton air conditioners for use in examination branch	179200
2	552/ 3.3.2018	Supply of 2 nos of rich colour digital printers	295000
3	559/ 9.3.2018	Purchase of five almarahs with internal lock	92099
Total:			566299

**Code No.9**

**47) EXAMINATION ACCOUNT - PAYMENT OF TDS FROM THE UNIVERSITY FUNDS WITHOUT RECOVERING FROM THE PAYEE -**  
**- LOSS OF FUNDS - NEEDS RECOVERY-Rs.150000.00**

In the Voucher no. 191/23.8.2017 an amount of Rs. 150000.00 was drawn and paid to Income Tax Department towards TDS on the remuneration which was paid to the Teaching Staff of YVU for the financial years from 2014-15 to 2015-16.

As verified from the voucher and file relating to the payment of TDS on remuneration to Income Tax Department it was noticed that the Income Tax Officer (TDS), TDS Ward -1, Kurnool in his letter No. FNo.ITO(TDS) / Survey/ KNL/2017-18 dated: 28.4.2017 has informed the Registrar of YVU (DDO) that the remuneration paid to the Teaching Staff members of Rs. 910091 for FY 2015-16 and Rs. 602525.00 for the FY 2014-15 without deducting the TDS, hence the TDS amounting to Rs. 150000.00 may be paid to Income Tax department. In response to the IT Department letter, the amount of Rs. 150000-00 paid to Income Tax Department from the University Funds without effecting the TDS from the individual bills.

As per Income Tax rules, it is the deductors(DDOs) responsibility to deduct the TDS before making payment to deductee ( Person receiving the payment ) and remit the same to Income Tax Department. But the same exercise was not yet done

Due to inaction of the Executive Authority an amount of Rs.150000 sustained loss to the University by way of non recovery of TDS amount form the concerned Teaching staff those who were paid the remuneration.

**48) EXAMINATION ACCOUNT - CONDUCTING OF DEGREE EXAMINATIONS IN A SINGLE CENTRE ONLY i.e., GOVT. DEGREE COLLEGE, RAYACHOTY FOR THE ACADEMIC YEAR 2016-17 AND 2017-18 - EXPENDITURE INCURRED TOWARDS HIRE CHARGES FOR SUPPLY OF TABLES, CHAIRS AND SHAMIYANAS FOR CONDUCTING THE EXAMS AT GDC, RAYACHOTY - OTHER GOVERNMENT EDUCATIONAL INSTITUTIONS NOT UTILISED TO CONDUCT THE SAID EXAMS - ADDITIONAL EXPENDITURE BORNE BY THE UNIVERSITY NOT ECONOMICAL - NEEDS ACTION**  
**Rs.964685-00**

In the following vouchers an amount of Rs.964685-00 was drawn and paid to the Principal , Govt. Degree College , Rayachoty towards the cost of Hire charges for supply of Tables , Chairs and shamiyanas and side walls in view of conducting the UG yearly pattern and semesters exams for the Academic Year 2016-17 and 2017-18 at GDC paid by Principal to M/s Sri Sai Krishna Suppliers, Kadapa.

As verified from the voucher and file relating to the cost of hire charges for supply of required furniture paid to Principal, GDC, Rayachoty it was noticed that the Principal, GDC. Rayachoty has requested the Chief Controller of Examinations, YVU that nearly 30000 to 40000 candidates were allotted to GDC, Rayachoty to conduct the UG yearly pattern and semesters exams for the Academic Year 2016-17 and 2017-18 in the months of April/ May -2017 and Nov/ Dec -2017 ,but there is no sufficient infrastructure for conducting the exams to the allotted students ,hence additional furniture ( Tables ,Chairs ) and also temporary shelters( Shamiyanas ) required to accommodate the above strength.

In response to the request of the Principal the University has permitted the Principal to hire the required furniture to accommodate the students for exams in the scheduled month by obtaining the quotations and accordingly the principal has conducted the exams with the hired furniture supplied by M/s Sri Sai Krishna Suppliers, Kadapa . Further the cost of hire charges for additional furniture paid to Principal in the afore said vouchers as this amount paid to M/s Sri Sai Krishna Suppliers, Kadapa by the Principal GDC, Rayachoty.

From the above it is vivid and clear that the university has allotted the Exam Centre at GDC, Rayachoty only without investigating whether there is sufficient furniture available for conducting the examinations in the other Govt, Educational Institutions located at Rayachoty or not. Due which the university forced to borne additional expenditure towards hire charges for supply of additional furniture for conducting the exams by the Principal GDC, Rayachoty.

Further the cost of Hire charges for supply of furniture paid to M/s Sri Sai Krishna Suppliers, Kadapa by the principal , GDC, Rayachoty without deducting the TDS @ 2% from the bill before making payment to supplier under section

194C of Income Tax Rule 1961, thus an amount of Rs.19294.00 ( Bill amount :964685.00 x 2% = 19294.00) was excess paid to supplier. Hence the same would need to be recovered from the persons responsible.

Due to afore said supervisory lapsed noticed in audit, the expenditure incurred for said purpose is not admitted in audit and is held under objection.

Further it is instructed that to curtail such expenditure by taking suitable action in this regard.

S.N	Vr No& Date	Purpose for which amount drawn an paid	Amount
1	171/31.7.2017	Amount paid to Principal , GDC, Rayachoty which was paid by him to M/s Sri Sai Krishna Suppliers, Kadapa towards cost of hire charges for supply of hired furniture in view conducting the exams during the month of Apr/May -2017	506980
2	431/31.7.2017	Amount paid to Principal , GDC, Rayachoty which was paid by him to M/s Sri Sai Krishna Suppliers, Kadapa towards cost of hire charges for supply of hired furniture in view of conducting the exams during the month of Nov/Dec -2017	457705
<b>Total:</b>			<b>964685</b>

**Code No . 9**

**49) AGRI SCIENCE PROJECT - SANCTION OF AUTOMATIC ADVANCEMENT SCHEME TO NON-TEACHING EMPLOYEES - IRREGULAR - NEEDS ACTION**

In Proceeding No.YVU/N.T.Esst/Agri-Science/AAS/6y.Inc/2016, Date:16.02.2016 of the 35th Executive Council with respect to item No.B15, dated 18.11.2015, Hon'ble Vice-Chancellor has ordered as, the said Agri Science Park Non-Teaching employees be granted Automatic Advancement Scheme with additional increment in view of the fact that they themselves successfully completed the required period of 6 years of service at Yogi Vemana University, Kadapa as prescribed through G.O.Ms.No.96, dated 20.05.2011 of Finance (Pay Commission-II) Department, with immediate effect onwards with a notional benefit from their normal date of increment given as below and the A.A.S was sanctioned to the individual with subject to condition that, the same may be approval of State Audit Department. But the same was not done.

S.N	Name & Designation	Place of working	Month of present increment	Present pay	Rate of annual increment	Pay after present increment
1	Sri A.Nagaraju, Sr. Assistant	Admin Office (V.C.Peshi)	February-2018	Rs.14050/-	Rs.390/-	Rs.14440/-
2	Sri P.T.Ashok Kumar, Jr.Assistant	University Guest House	February-2018	Rs.10900/-	Rs.300/-	Rs.11200/-
3	Sri B.Khaja Moinuddin, Lab Assistant	Examinations Branch	February-2018	Rs.11860/-	Rs.330/-	Rs.12190
4	Sri Y.Sreeramulu, Attender	Central Instrumentation Lab	February-2018	Rs.8680/-	Rs.260/-	Rs.8940/-
5	Kum. J.Nagrathamma, Attender	Agri Science Labd	Marh-2018	Rs.880/-	Rs.260/-	Rs.8940/-

As per Go.Ms.No.69, Industries and Commerce (BT) Department., dt.12-3-2008 read with the appointment orders of the individuals, the above posts are purely temporary and tenure posts and they cannot claim a right on their appointment as the Agri Science Project is for a specific period. Further, it was known that the Agri-Science Project was completed.

Hence, the Service of the Staff of Agri-Science Project should be terminated. Instead of termination of services of staff, the sanction of A.A.S is highly irregular.

Action would needs to be taken to termination of the staff of Agri-Science Project under intimation to audit.

Code No.9

**50) WORKS ACCOUNT - CERTAIN WORKS TAKEN UP BY THE ASST. ENGINEER (ELE.) WITHOUT PREPARING THE ESTIMATE AND RECORDING THE BOOK - PAYMENT MADE WITHOUT CERTIFICATION OF THE OFFICIATE DY. EXECUTIVE ENGINEER - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION RS.174224-00**

During the year under report an aggregate amount of Rs. 174224.00 was drawn and paid to Asst. Engineer (ELE.) and others towards execution of following works by him.

As verified form the vouchers and file relating to the following works taken up by the Asst. Engineer ( Ele.), the following observations were noticed.

- 1) As per Para No. 173 of PWD Code , no work may be started before proper estimate has been prepared and sanctioned by the competent authority . But the following works were taken up by Asst. Engineer ( Ele.) without preparing the Estimates. This shows clear violation of rules.
- 2) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution works without recording the Mbook. Thus the correctness of the expenditure incurred for execution works could not be verified.
- 3) Though the Officiate Deputy Executive Engineer existed in the university , the following works were taken up and payment made without proper certification of said DEE.
- 4) From the above it is opined in audit that the Asst. Engineer (Ele) has wilfully violating the rules while execution of works . Hence if any irregular payments made due to inaction of the said Engineer the same would need to be made good from the concerned.

Due to afore said defects, the expenditure incurred for said purpose is not admitted in Audit and is held under objection.

S.N	Vr No& Date	Nature of work executed by AE ( Ele)	Amount
1	10/11.8.2017	Providing Ele. Power Connection to Research Scholars	12835
2	11/16.8.2017	Earth Excavation for Earth pit and Rewinding and reconnection of UPS	10999
3	18/22.9.2017	Construction of small room for Generator	6500
4	48/8.12.2017	Purchase of 15 HP Motor Starter	15800
5	51/16.12.2017	Providing New Electrical Connection to Room No. 149A of Dept. Of Chemistry ( Amount paid to Siva Agencies , KDP)	22999
6	66/17.3.2018	Replacement of Cable to 15 HP at Sri CV Raman Science Block ( Amount Paid to M/s Vigneswara Agencies , Kadapa )	47300
7	72/28.3.2018	Purchase of Aluminium Ladder ( Amount paid to M/s Sridevi Enterprises, Kurnool )	57791
<b>Total:</b>			<b>174224</b>

**Code No.9**

**51) Works Account - Certain works taken up by the Egg. Department of YVU and payment made without recording the MBook - correctness of the payments could not be verified - needs action Rs. 46026.00**

In the following vouchers an amount of Rs. 46026.00 was drawn and paid to Sri. L. Narayana Reddy, Contractor towards execution of various works.

As verified from the connected vouchers and file relating to the following works, it was noticed that the said works were executed with the sanctioned estimates and payment made contractor without recording the M.Book.

As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution works without recording the Mbook. Thus the correctness of the expenditure incurred for execution works could not be verified

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

S.N	Vr No& Date	Nature of work executed	Amount
1	34/30.10.2017	Providing painting to Room No. 103 at Laboratory -2 in Sir CV Raman Building	16638
2	35/30.10.2017	Provide & fixing of Windows ,blind curton to RUSA office & PRO Office	17286
3	36/4.11.2017	Providing painting to Room No. 103 at Laboratory -1 in Sir CV Raman Building	12102
<b>Total:</b>			<b>46026</b>

**52) WORKS ACCOUNT - ESTIMATE PREPARED FOR SHIFTING OF LIBRARY SHELVES, FURNITURE, BOOKS AND TABLES ETC FROM 2ND FLOOR TO 1ST FLOOR AND SHIFTING OF EXAMS TABLES IN NEW CENTRAL LIBRARY BUILDING, YVU - WORK EXECUTED AND PAYMENT MADE WITHOUT RECORDING THE MBOOK - TDS NOT DEDUCTED FROM THE BILL BEFORE MAKING PAYMENT - NEEDS ACTION-Rs.82215-00**

In Voucher No. 37/4.11.2017 an amount of Rs. 82215.00 was drawn and paid to Sri. L. Narayana Reddy, Contractor towards execution of work "shifting of Library Shelves, furniture, books and tables etc from 2nd Floor to 1st Floor and shifting of Exams tables in New Central Library Building, YVU".

As verified from the connected vouchers and file relating to the said work it was noticed that the said works were executed with the sanctioned estimate and payment made contractor without recording the M.Book.

As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I, All the works / supplies should be recorded in the M.Book and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution works without recording the Mbook. Thus the correctness of the expenditure incurred for execution works could not be verified.

Further the payment made to contractor without deducting the TSD@2% under section 194 C of Income Tax Rules 1961, thus an amount of Rs. 1644.00 (Value of work : 82215.00 x 2% = 1644) was excess paid.

Due to afore said lapses, the expenditure incurred for said purpose is held under objection

**53) EXAMINATION ACCOUNT - STATIONARY ITEMS - HUGE PURCHASES MADE WITHOUT CALLING OF TENDERS / QUOTATIONS - IRREGULAR - NEEDS ACTION - Rs.275968-00**

During the course of audit, it was noticed that the following Stationary Items were purchased from the various Book Seller shops as detailed below.

As per the Go.Ms.No.2, Fin (Works & Projects) Dept. dt.3-2-2014, the tenders should be called for through E-Procurement Platform for all suppliers / works etc., to get more competitive rates in tenders. But the Executive Authority was not followed the above said rules and instead of following the said rules the E.A was purchased Stationery items from the Local Books shops without calling of tenders.

Further it was observed that, the Executive Authority was purchased Stationary Items from the Local Book shops in piecemeal manner which is contrary to Financial Code which is in force

Hence, the expenditure incurred for the purchase of stationary items which an amount of Rs.275968-00 was held under objection.

S.N	Voucher No & Date	Particulars	Amount
1	3/19-7-2017	Amount paid to M/s Satyanarayana Book House, Kadapa towards purchase of Stationary for use in Examination branch	4500
2	4/7-4-2017	Amount paid to M/s Satyanarayana Book House, Kadapa towards purchase of Stationary for use in Examination branch	2840
3	7/10-4-2017	Amount paid to M/s Satyanarayana Book House, Kadapa towards purchase of Stationary for use in Examination branch	4500
4	57/12-5-2017	Amount paid to M/s Sri latha Books & Stationers, Kadapa towards purchase of stationary for the purpose of UG/PG Valuation	14685
5	62/17-5-2017	Amount paid to M/s Satyanarayana Book House, Kadapa towards purchase of Stationary for use in Examination branch	9930
6	69/26-5-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of of UG/PG Valuation	14604
7	85/9-6-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG/PG valuation	8050
8	88/9-6-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG/PG valuation	19140
9	115/23-6-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG/PG valuation	13180
10	131/3-7-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG/PG valuation	7250
11	169/29-7-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG instant and 3/5 years LLB valuation	13935
12	177/3-8-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in the Examination Branch	13320
13	226/12-9-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in the examination Branch	12900
14	243/21-9-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for ues in the Examination Branch	7670
15	273/7-10-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in examination branch	9395
16	279/13-10-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	9870
17	297/24-10-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	14390
18	304/27-10-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	7670
19	361/27-11-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards printing of Stationary items for the purpose of B.Ed II & IV semester & M.Ed III Semester question papers	8400
20	389/11-12-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	11140
21	403/14-12-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG spot valuation	18200
22	412/18-12-2017	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG spot valuation	9960
23	454/19-1-2018	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the purpose of UG spot valuation and use in the Examination Branch	10400
24	477/24-1-2018	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	12189
25	593/28-3-2018	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	3550
26	596/28-3-2018	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	14300
		<b>TOTAL</b>	<b>275968</b>



Code No. 9

**54) COMMUTERS ACCOUNT - LOG BOOK OF VEHICLES - DIESEL PURCHASED - CERTAIN VARIATIONS OF BILL NUMBERS BETWEEN SUB VOUCHERS AND LOG BOOK- NEEDS ACTION - Rs.24864.21**

During the course of audit, it was noticed that while verification of purchased diesel bill numbers were vary between sub vouchers and Log Book as shown below. Due to this, the correctness of the expenditure could not be certified in audit. Hence, the expenditure incurred for the said purpose was held under objection.

#	Vr.No&dt	Vehicle No.	Vr. Amt.	Bill No. shown in log book	Bill no. as per sub voucher	Date of diesel filling	No of litrs	Per litr	Amount
1	15/1.7.17	Apo4 3565	18528	1403	1409	24.5.17	66	61.17	4037.22
		Apo4 3565		1660	1666	3.6.17	63.79	62.26	3971.56
2	19/20.9.17	APO4 3565	16984	2383	2386	1.7.17	68.20	59.62	4066.88
3	21/1.8.17	APO4 0298	17281	2866	2868	19.7.17	144	61.42	8844.48
4	46/18.11.12	APO4 0298	16992	5403	5405	30.10.17	61	64.67	3944.87
<b>Total</b>									<b>24864.21</b>

Code No. 9

**55) WORKS ACCOUNT - WORK " FILLING OF EARTH FOR EXISTING DRAINAGE CANAL AND FILLING DITCHES OF GROUND AND HUME PIPES FOR DRAINAGE CANAL OF YVU GROUND IN VIEW OF BALL BADMINTON MEN TOURNAMENT AT YVU " EXECUTED WITHOUT PREPARING THE ESTIMATE AND RECORDING THE BOOK - NO ACTION TAKEN TO CALLED FOR TENDERS - IRREGULAR AND CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION .115439.00**

In voucher No. 62/19.1.2018 an amount of Rs. 115439.00 was drawn and paid to Secretary Sports Board towards execution of works of Filling of earth for existing drainage canal and filling ditches of ground and Hume pipes for Drainage canal of YVU Ground in view of Ball badminton men tournament at YVU.

As verified from the Vouchers relating to subject work taken up by the Secretary Sports Board, the following observation were noticed.

- 1) The Secretary Sports Board, YVU in his letter Dated : 18.12.2017 has requested the Registrar to give necessary instructions to the Engg. Department of YVU for preparation of estimate to undertake the work expeditiously in view of AIIU Ball Badminton Tournament organized by the YV University during the month of

December -2017. But the said work was executed by the secretary Sports Board without sanctioned estimate and no action taken by the Engg. Authority to prepare the estimate before starting work. As per Para No. 173 of APPWD Code, No work may be started before proper estimate has been prepared and sanctioned by the competent Authority, but the same exercise was not done by the Executive Authority. This shows clear negligence of the Engg. Authority.

2) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I, All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the same exercise was not done by the Engineering Authority Concerned. Thus it could not be possible to verify the quantity of the work executed by the Secretary and the correctness of the expenditure incurred for said purpose.

3) Further the said work was executed by the Secretary Sports Board directly without taking any approval from the university before starting the work. This is irregular and violating the rules. Hence such practice strictly avoid by taking suitable action against the unconcerned.

Due to afore said defects, the expenditure incurred for execution of said work is not admitted in Audit and is held under objection.

Code No.9

**56) REGISTRAR SELF SUPPORTING FUND ACCOUNT- AMOUNT RECEIVED FROM THE PRINCIPAL SELF SUPPORTING ACCOUNT TOWARDS COLLECTION OF FEES FROM THE STUDENTS - CONNECTED RECORDS AND REGISTERS NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE AMOUNT COULD NOT BE VERIFIED -OTHER DEFECTS - NEEDS ACTION.**

During the year an amount of Rs.11779000/- was received from the Principle Self Supporting account towards collection of fees from the students. But the details for the collection of fees from students for which purpose was not made available. But the connected files and registers not maintained and produced to Audit for verification. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit. But the same

was not produced by the EA. In the absence of the above the correctness of the amount could not be verified in Audit.

**Register Self Supporting Fund Account - Certain Defects noticed.**

- 1) Academic consultants were engaged in various departments subject to the payment of monthly salary at various amount fixed by the University and met the same amounting to Rs.11792835/- under Register self supporting fund. But the following supporting records/information not made available to verify the correctness of the payment of remuneration/monthly salary paid to the Academic consultants.
  - i) Mode of appointment for Academic consultants
  - ii) Qualifications and remuneration fixed
  - iii) Estimation for No. of academic consultants required department wise.
  - iv) Attendance registers of the each Academic consultant engaged.
  - v) The Profession Tax at prescribed rate was deducted from the remuneration/monthly salary of the Academic Consultants before making payment. But the details for the remittance of Profession tax deducted to the respective head of account not made available.

Hence early action would need be taken by the executive authority to rectify the defects pointed out from the persons responsible.

**Code No.9**

**57) REGISTRAR SELF SUPPORTING FUND ACCOUNT - ACADEMIC CONSULTANTS BUS FARES RECOVERED FROM THE SALARIES - BUT NOT ADJUSTED TO COMMUTERS ACCOUNT - NEEDS ACTION - Rs. 16800-00**

During the course of audit, as verified from the cash book and bank statement of Registrar Self Supporting Fund Account an amount of Rs.16800-00 was recovered as Bus Fares from the Academic consultants salaries as detailed below for availing the paid transportation of the University. Further, the Transportation Bus Fares amounts should be remitted to the commuters Account. But the same were not remitted to the Commuters account.

Hence, Action would needs to be taken by the executive authority to remit the same from Registrar Self Supporting Fund Account to Commuters Account under intimation to audit.

S.N	Bus Fare drawn Cheq No./ Date	Amount
1	971543/ 01.08.2017	2400.00
2	971546/ 01.08.2017	3600.00
3	971549/ 01.08.2017	1800.00
4	971561/ 05.10.2017	2400.00
5	971564/ 05.10.2017	3600.00
6	971567/ 05.10.2017	1200.00
7	971579/ 02.11.2017	1800.00
<b>Total</b>		<b>16800.00</b>

**58) HOSTEL DEVELOPMENT ACCOUNT - REPAIRS TO HOSTELS OF Y.V.U - WITH OUT PREPARING THE ESTIMATE AND RECORDING THE M.BOOK - IRREGUALR - NEEDS ACTION - Rs.138358-00.**

During the course of audit on the accounts of Y.U. University, Kadapa for the year 2017-18, it was noticed while verifying the Hostel Development Account, an amount of Rs.138358-00 was drawn and spent towards repair works to hostel buildings as detailed below.

As per work rules which is in force, no work may be started before a proper estimate has been prepared and sanctioned by the competent authority and payment should be made duly recording the M.Book. But contrary to this, the following works were executed and completed by the executive authority without any sanctioning the estimate and recording the M.Book. Thus the correctness of the payment made could not be certified in audit. Hence the expenditure incurred for repairs is held under objection.

S.N	Vr.No.&Date	Particulars	Amount
1	355/ 15.6.2017	Towards Electrification work	6400.00
2	358/ 21.6.2017	Towards repairs to hostel Jeep	6830.00
3	359/ 28.6.2017	Towards motor rewinding & Bleaching & Refilling charges to YVU Hostel use	2300.00
4	361/1.7.2017	Repairs to YVU Hostel	9420.00
5	372/8.9.2017	Towards carpenter work to men & women hostels	7116.00
6	374/ 21.9.2017	Hostels Electrical material tubs & fans	16410.00
7	376/3.10.2017	Purchase of spare parts etc womens hostels	4964.00
8	381/ 21.10.2017	Towards Plumbing & Electrical Work	7617.00
9	384/ 26.10.2017	Towards motor winding work	4425.00
10	385/ 6.11.2017	Towards electrical items	9265.00
11	387/ 8.11.2017	Repairs & winding work to YVU Hostels	4550.00
12	388/14.11.2017	Towards Plumbing & Electrical Work	3721.00
13	389/14.11.2017	Towards repairs to Electrical items	8000.00
14	390/ 14.11.2017	Towards repairs to Electrical items	4952.00
15	392/ 21.11.2017	Repairs to Electrical Items & Tubes	10844.00
16	393/ 28.11.2017	Cleaning Fans, repairs to YVU hostels	3150.00
17	395/ 2012.2017	Fans repair & Winding work	7350.00
18	397/ 20.12.2017	Towards repairs to Electrical items	11242.00
19	405/ 20.2.2018	Towards labor work	1200.00
20	406/ 20.2.2018	Towards damage work	1150.00
21	409/6.3.2018	Towards repairs to 12 Nos Fans and winding work	4200.00
22	411/ 6.3.2018	Towards Plumbing Work	3252.00
TOTAL			138358.00

**59) YVU GR ACCOUNT - DAILY WAGE EMPLOYEES ENGAGED  
IN THE UNIVERSITY VIOLATING THE PROVISIONS OF ACT 2  
OF 1994 AND THEIR REMUNERATION ENHANCED WITH EFFECT  
FROM 1ST AUGUST 2016 - IRREGULAR - NEEDS ACTION  
RS.4435617.00**

As verified from the records relating to GR Account of YVU for the year 2017-18 it was noticed that certain Daily wage employees were engaged in the Various sections of the YVU and YSR Engg. College of YVU, Proddutur without Specific sanction of the Government as required under Act 2 of 1994.

Further it was observed that in VrNo. 191/11.1.2018 an amount of Rs.4435617.00 was drawn and paid to Daily wage Employees working in the Various sections of the YVU and YSR Engg. College of YVU, Proddutur towards Arrears of their remuneration enhanced with effect from 1st August 2016.

As verified from the file relating to the remuneration enhanced to Daily Wage Employees, it was ascertained that the Non Teaching Daily wage Employees working in various sections of YVU and YSR Engg. College of YVU, Proddutur were requested the Vice Chancellor to enhance their remuneration as per the Government order No. 151 Finance ( HR-I-Plg & Policy ) Dated : 8.8.2016 which was issued particularly on Outsourcing services as the remuneration paid to them is less than the persons working in YVU under Outsourcing service . Hence the VC placed the issue before the EC for orders .**In this regard the EC in its 38th EC dated : 25.3.2017 has resolved that the matter may be referred to the Government of Andhra Pradesh to take further course of Action.**

Without following the instructions of the Executive Council the remuneration of Daily wage Employees working in the Various sections of the YVU and YSR Engg. College of YVU, Proddutur enhanced with effect from 1st August 2016 as per the Government order No. 151 Finance ( HR-I-Plg & Policy ) Dated : 8.8.2016 . This is irregular and contrary to the instructions of the Executive council and the provisions of Act 2/1994.

From the above it is vivid and clear that the Executive Authority has willfully adopt the afore said Govt. Order which was applicable only for Outsourcing Services to Daily Wage Employees working in YVU and caused additional financial burden to the Institutions.

Hence the expenditure incurred for said purpose is not admitted in audit and is held under objection and take appropriate action against the concerned in this regard .

Code No.9

**60) EXAMINATION ACCOUNT - AMOUNT COLLECTED FROM THE STUDENTS TOWARDS VARIOUS FEES - CONNECTED RECORDS AND REGISTERS NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE FEES COLLECTED AND REMITTED COULD NOT BE VERIFIED -NEEDS ACTION**

During the Audit under Report an amount of Rs. 91128362.00 was Collected from the students and remitted the same in to Examination Account towards various fees as noted below. But the connected files and subsidiary registers not maintained and produced to Audit for verification even after several efforts made by the audit party. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit. But the same was not maintained and produced by the EA. In the absence of the above the correctness of the fees students as specified by the University collected for various purposes could not be verified in Audit.

S.N	Purpose for which amount collected	Total Amount
1	Examination / Instant fee	84364517
2	Provisional / Migration Fee	480815
3	Convocation Fee	4029140
4	Short payment fee	4042
5	Name correction fee	35685
6	Issue of Genuine Certificate	53966
7	Duplicate Certificate	22915
8	Submission of Ph.d Thesis	175000
9	Revaluation Fee	1962282
<b>Total:</b>		<b>91128362</b>

**61) IUT ACCOUNT - AMOUNT DRAWN AND PAID TO SECRETARY  
SPORTS BOARD , YVU TOWARDS EXCESS EXPENDITURE  
INCURRED OVER AND ABOVE THE ADVANCE SANCTIONED TO  
HIM TO MEET THE NECESSARY EXPENDITURE TOWARDS TA,  
DA, HOSPITALITY AND SPORTS KIT FOR PLAYERS AND  
COACHES FOR PARTICIPATION IN AIIUT TO BE HELD AT  
DIFFERENT PLACES IN THE COUNTRY - CERTAIN ADJUSTMENT  
BILLS PRODUCED BY THE SECRETARY FOR THE ADVANCE  
SANCTIONED TO HIM RELATING TO THE EXPENSES ALREADY  
INCURRED BEFORE THE SANCTION OF ADVANCE - SUCH  
ADJUSTMENT BILLS NOT ADMITTED IN AUDIT - NEEDS ACTION  
Rs.141579.00**

In Voucher No. 01/18.4.2017 an amount of Rs. 4955.00 was drawn and paid to Secretary Sports Board, YVU towards the excess expenditure incurred over and above the Advance sanctioned to him to meet the necessary Expenditure for participation of Men and Women Teams in IUT for the Academic Year 2016-17.

As verified from the connected voucher and adjustment bills produced by the Secretary Sports Board it was noticed that The Secretary Sports Board , YVU in his letter dated; 18.2.2017 has requested the Registrar to sanction an amount of Rs.200000.00 by Advance to meet the necessary expenditure towards TA, DA, Hospitality and Sports Kit for Players and Coaches for participation in AIIUT to be held at Different places in the Country as per the AIU Schedule for the Academic Year 2016-17 . The Vice Chancellor in Progs No. YVU/IUTF/2016-17 dated ; 1.3.2017 has ordered to pay an amount of Rs.200000.00 to Secretary, Sports Board by advance and accordingly the said amount paid in Cheque No. 23441/3.3.2017 to secretary.

Further the Secretary Sports Board has produced the bills worth of Rs. 204955.00 for the adjustment of sanctioned Advance of Rs. 200000.00 stating that to reimburse the excess expenditure incurred over and above the sanctioned Advance to him and accordingly an amount of Rs. 4955.00 was drawn paid to Secretary in the afore said voucher.

As verified from the Adjustment bills produced by the Secretary, Sports Board for the Advance sanctioned to him it was noticed that certain bills were produced for Adjustment of the Advance relating to the expenses incurred by him before sanction of Advance as detailed below.

Date of Advance sanctioned: 3.3.2017

Following Adjustment Bills produced relating to the Expenditure already incurred before sanction of Advance:

S.N	Name of the Event	Bills produced towards	Date of Expenditure	Amount
1	Hand Ball ( Women )	TA& DA	20.12.2016 to 27.12.2016	10246
2	Hand Ball ( Women )	TA&DA	23.12.2016 to 27.12.2016	16386
3	Hand Ball ( Women )	Sports Kit and Shoes	20.12.2016 to 27.12.2016	16300
4	Power Lifting Women	TA& DA	5.2.2017 to 1.3.2017	20790
5	Power Lifting Women	TA&DA	20.2.2017 to 1.3.2017	17472
6	Power Lifting Women	Sports Kit and Shoes	20.2.2017 to 1.3.2017	15127
7	Power Lifting Men	TA& DA	5.2.2017 to 1.3.2017	23860
8	Power Lifting Men	TA&DA	20.2.2017 to 1.3.2017	6023
9	Power Lifting Men	Sports Kit and Shoes	20.2.2017 to 1.3.2017	15375
<b>Total:</b>				<b>141579</b>

Further it was observed that the Advance was sanctioned to him only for the expenses to be incurred for the said purpose, but the Advance amount was utilised by the Secretary for the expenditure already incurred by him. This is irregular and illegitimate.

Hence such adjustment bills worth of Rs.141579.00 was not admitted in Audit and is held under objection.

**Code No.9**

**62) GR ACCOUNT - PAYMENT OF HRA AND CCA TO THE TIME SCALE EMPLOYEES WITHOUT APPROVAL OF THE GOVERNMENT - IRREGULAR - NEEDS ACTION**

As verified from the salaries paid to 132 No. of Time Scale employees working in various department of the YVU it was noticed that the HRA and CCA were paid to the Time Scale employees with effect from 15.4.2017 without approval of the Government. As per section 49 of University Act 1991, "the university shall not upgrade any post or revise the scales of pay of its staff without prior approval of the Government resulting recurring liability in future". Contrary to this the HRA and CCA were paid to the Time Scale employees without approval of the Government is irregular. As this is a recurring nature of expenditure resulting to huge additional financial burden to the exchequer, immediate action would need to be taken to stop such further payments.



**63) IUT ACCOUNT - WORK " SUPPLY OF RIFILES WITH SCAT MACHINE AND OTHER RELEVANT ACCESSORIES TO THE DEPT. OF PHYSICAL EDUCATION AND SPORTS SCIENCES " ENTRUSTED TO M/S SYNDICATE INNOVATIONS INTERNATIONAL LTD, DELHI BY OBTAINING THE QUOTATIONS WITHOUT CALLING THE TENDERS THROUGH E- PROCUREMENT PLAT FORM - CERTAIN SUPERVISORY LAPSES NOTICED - NEEDS ACTION RS. 655050.00**

In voucher No. 10/10.7.2017 an amount of Rs.655050-00 was drawn and paid to M/s Syndicate Innovations International Ltd, Delhi towards supply of Rifiles with SCAT Machine and other relevant Accessories to the dept. of Physical Education and Sports Sciences.

While verifying the connected voucher and file relating to supply of Rifiles with SCAT Machine and other relevant Accessories to the dept. of Physical Education and Sports Sciences the following observations were noticed.

- 1) As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to derive the benefit of competitive rates in tender, contrary to this the work "supply of Rifiles with SCAT Machine and other relevant Accessories to the dept. of Physical Education and Sports Science" entrusted to M/s Syndicate Innovations International Ltd, Delhi by obtaining the Quotations .Thus the correctness of the rates quoted by the supplier could not be verified.
- 2) The Vice Chancellor has ordered to purchase the said items from M/s Syndicate Innovations International Ltd, Delhi who quoted lowest rates and accordingly the required items were supplied by the said firm without obtaining the approval orders from the Executive Council of the YVU. which is irregular contrary to Laws of the University.
- 3) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules , thus an amount of Rs. 13101.00 ( Value of Materials : 655050 x 2% = 13101) was excess paid to supplier. Hence the same would need to be recovered from the concerned.
- 4) The supply of materials should be recorded in the Mbook and recommend for payment as per rules in vogue, but the payment made to suppler without recording the details

of materials received from the supplier in the M.Book, Thus correctness of the payment could not verified in audit.

Due to afore said defects, the expenditure incurred for supply of aid items is not admitted in Audit and is held under objection.

Code No.9

**64) IUT ACCOUNT - WORK " SUPPLY OF SPORTS EQUIPMENTS AND OTHER RELEVANT ACCESSORIES TO THE DEPT. OF PHYSICAL EDUCATION AND SPORTS SCIENCES " ENTRUSTED TO M/S SHRI SITARAM SPRING & WORKS , MEERUT BY OBTAINING THE QUOTATIONS WITHOUT CALLED FOR TENDERS THROUGH E- PROCUREMENT PLAT FORM - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION RS. 331485.00**

During the course of Audit it was noticed that, in voucher No.11/4.8.2017 an amount of Rs.331485.00 was drawn and paid to M/s Shri Sitaram Spring & Works, Meerut towards supply of Sports Equipments and other relevant accessories to the dept. of Physical Education and Sports Sciences.

While verifying the connected voucher and file relating to subject work the following observations were noticed.

- 1) As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tender , contrary to this the work "supply of Sports Equipments and other relevant accessories to the dept. of Physical Education and Sports Sciences." entrusted to M/s Shri Sitaram Spring & Works, Meerut by obtaining the Quotations .Thus the correctness of the rates quoted by the supplier could not be verified.
- 2) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules, thus an amount of Rs. 6630.00 ( Value of Materials : 331485 x 2% = 69630) was excess paid to supplier. Hence the same would need to be recovered from the concerned.

3) The supply of materials should be recorded in the Mbook and recommend for payment as per rules in vogue, but the payment made to supplier without recording the details of materials received from the supplier in the M.Book, Thus correctness of the payment could not verified in audit.

Due to afore said defects, the expenditure incurred for supply of aid items is not admitted in Audit and is held under objection .

**Code No.9**

**65) IUT ACCOUNT - WORK " FILLING OF RED SOIL AT SPORTS DIAS, NATIONAL FLAG PLAT FORM AND THE PREMISES OF DEPT. OF PHYSICAL EDUCATION AND SPORTS SCIENCES " EXECUTED AND PAYMENT MADE TO SECRETARY , SPORTS BOARD WITHOUT ESTIMATE AND RECORDING THE BOOK - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION-Rs. 24990-00**

The work of Filling of Red Soil at Sports Dias, National Flag Plat Form and the Premises of Dept. of Physical Education and Sports Sciences is proposed for execution by the Secretary, Sports Board and an amount of Rs.25000.00 paid to him by advance for execution of said work in Vr No. 13/10.8.2017. Further the said Advance was adjusted in Vr No. 15/28.8.2017 as detailed below.

Total Amount sanctioned by Advance : 25000.00

Adjustment bills produced by the Secretary : 24990.00

Balance of the amount remitted in to IUT Account by the Secretary : 10.00

As verified from the Vouchers relating to Advance sanctioned for execution of subject work and Adjustment particulars produced by the Secretary, Sports Board , the following observation were noticed.

1) The work of Filling of Red Soil at Sports Dias, National Flag Plat Form and the Premises of Dept. of Physical Education and Sports Sciences carried by the Secretary is purely civil work , hence the Detailed cum abstract Estimate has to be prepared and sanctioned form the competent Authority before starting the work as per Para No. 173 of PWD Code . But the subject work was taken up by the Secretary, Sports Board directly without sanctioned Estimate.

- 2) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution of said work without recording the MBook. Thus how many Cubic Mtrs of Area filled with Red soil , quantity of the work executed by the Secretary and the correctness of the expenditure incurred could not be verified.
- 3) The reasons for execution of work by the Secretary without consulting the Engg. Department of YVU is irregular

Due to afore said defects, the expenditure incurred for execution of said work is not admitted in Audit and is held under objection.

Code No.9

**66) GR ACCOUNT - FIXING OF NEW TUBE LIGHTS ,FANS AND AC BOXES ETC IN ANIMAL HOUSE , YVU , KADAPA - NO ACTION TAKEN FOR PREPARATION OF ESTIMATE AND RECORDING THE MB - PAYMENT MADE WITHOUT CERTIFICATION OF THE OFFICIATE DY. EXECUTIVE ENGINEER - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION RS.18875-00**

In voucher No. 156/5.12.2017 an amount of Rs. 18875.00 was drawn and spent towards Fixing of New Tube lights, Fans and AC Boxes etc in Animal House, YVU, Kadapa. As verified from the voucher and file relating to the subject work the following supervisory lapses noticed.

- 1) As per Para No. 173 of APPWD Code , No work may be started before proper estimate has been prepared and sanctioned by the competent Authority , but no action taken was by the concerned Engg. Authority to prepare the estimate and accord both Technical and Admn. Sanction from the competent Authority for execution of said work.
- 2) No action taken to call for quotations from the Authorized persons to derive the benefit of the competitive rates.
- 3) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be

recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the same exercise was not done by the Engineering Authority Concerned.

- 4) The payment made for execution of work of Fixing of New Tube lights ,Fans and AC Boxes etc in Animal House, YVU, Kadapa without certification of the Officiate Dy. Executive Engineer existed in the University.

Due to above said lapses the expenditure incurred for said purpose is not admitted in audit is held under objection

Code No.9

**67) GR ACCOUNT - " SUPPLY AND INSTALLATION OF 150 LTRS DRINKING WATER COOLER AT GUEST HOUSE OF YVU " - WORK ENTRUSTED TO SREE RAGHAVENDRA AIR CONDITIONERS AND REFRIGERATION, PRODDUTUR ON REPEAT ORDER BASIS - REASONS FOR ENTRUSTING THE WORK TO SAID FIRM AFTER LONG BACK WITHOUT CALLED FOR FRESH SEALED QUOTATIONS NOT FORTHCOMING TO AUDIT - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS - NEEDS ACTION-Rs.43800.00**

In voucher No. 234/12.3.2018 an amount of Rs. 43800.00 was drawn and paid to M/s Sree Raghavendra Air Conditioners and Refrigeration, Proddutur towards Supply & Installation, Commissioning and Fixing of 150 Ltrs Drinking Water Cooler at Guest House of YVU.

As verified from the voucher and file relating to the subject work it was noticed that the subject work was entrusted to M/s Sree Raghavendra Air Conditioners and Refrigeration, Proddutur on repeat work order basis on 12.1.2018 by considering the existing work order which was issued to same firm on 23.11.2016 . The work was entrusted to said firm once again after long back with the existing rates without taking any action to called for fresh sealed quotations from the Manufacturers to derive the benefit of rates is irregular and violating the rules .

From the above the audit is opines that the EA has willfully entrust the work to said firm without taking action to called for fresh sealed quotations by preparing the estimate with current Market rates . Due to inaction of EA

the correctness of the payment made to supplier could not be verified.

Further the payment made to supplier without deducting the TDS under 194C of Income Tax Rules 1961, thus an amount of Rs. 876.00 (43800 x 2% = 876.00) excess paid to supplier.

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

Code No.9

**68) NON TEACHING STAFF OF YVU - NON TEACHING STAFF OF THE UNIVERSITY AVAILED CASUAL LEAVES MORE THAN 15 DAYS IN A CALENDAR YEAR AND ITS BECAME HABITUAL - IRREGULAR AND VIOLATION OF LAWS OF THE UNIVERSITY - NEEDS IMMEDIATE ACTION.**

As per APPENDIX - F Sl. No. 55(a) of Laws of the Yogi Vemana University , the Casual leaves may granted up to a limit of 15 Days to the Employees in Superior Service and 10 days to those in Last Grade Services in a Calendar Year, which shall run from 1st January to December of each year and the Register of Casual leave taken shall be maintained in the prescribed form in every Office of the sanctioning Authority .

During the course of audit, as verified from the Attendance Registers of the Non Teaching Staff who worked in various Departments of YVU, it was ascertained that Certain staff were availed Casual leaves more than 15 days in a Calendar Year and its became habitual every calendar year. This is irregular and contrary to laws of the University . The following are examples for availing the casual leaves by the staff more than 15 days in a calendar year 2017 and 2018.

S.N	Name and Designation of the Employee	No. of CLs to be permitted in calendar year	CLs Availed during the calendar year as per Attendance Register	
			2017	2018
1	B. Prasad Rao, Library Asst.	15	19	19
2	R. Vijay Kumar , Library Asst.	15	20	19
3	C Lakshmi Devi, Jr Asst ( TS Employee )	15	32	Not mentioned

Hence immediate action would need to taken in this regard to sanction other leaves having the employees to those

who were availed casual leaves more than 15 days in calendar year as against the laws of the University and fact may be intimated to audit. Further it is informed that to avoid such irregularities in future expeditiously.

Code No.9

**69) EXAMINATION ACCOUNT - WORK " SUPPLY OF HIRE VEHICLES FOR USE OF CHIEF EXAMINERS AND TRANSPORTATION OF EXAMINATION MATERIALS" ENTRUSTED TO M/S MEGHANA TRAVELS , KADAPA BY OBTAINING THE QUOTATION INSTEAD OF CALLING THE TENDERS - PAYMENT MADE TO SAID TRAVEL AGENCY WITHOUT DEDUCTING THE TDS - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED- NEEDS ACTION RS. 657831.00**

In the following vouchers an aggregate amount of Rs. 657831.00 was drawn and paid to M/s Meghana Travels , Kadapa towards supply of hire vehicles for use of Chief Examiners and transportation of Examination materials.

As verified from the connected voucher and file relating to Supply of hire vehicle for use of Chief Examiners and transportation of Examination materials, it was noticed that the work of supply of hire vehicles to University was entrusted to M/s Meghana Travels, Kadapa by obtaining the quotation instead of calling the tenders through e-procurement plat from. As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014, the tenders should be called for through e- Procurement platform for all supplies / works etc. to get more competitive rates in tender, contrary to this the work of supply of vehicles on hire basis was entrusted by obtaining the quotation only. this is irregular and violation of rules , thus the correctness of the expenditure incurred could not be verified .

Further the payment made to M/s Meghana Travels , Kadapa for supply of hire vehicle without deducting the TDS @ 2% from the bill as per section 194C of Income Tax Rules 1961, resulting an amount of Rs. 11326.00 (Value of bills for entire year : 657831.00 x 2% = 13157.00) was excess paid .Hence the same would need to be recovered.

Due to inaction of the Executive Authority in calling of tenders through e- procurement plat form and non deduction of the TDS from the bill, the expenditure incurred for said purpose is not admitted in audit and is held under objection.

S.N	Voucher No & Date	Particulars	Amount
1	93/ 23-6-2017	Payment made to Sri P.Obulesu Prof.M/s Meghana Travels, Kadapa towards vehicle hiring charges in connection with UG yearly Pattern and II & IV Semester theory exams held in April/May 2017	146284
2	248/ 21-9-2017	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for distribution of answer booklets and question papers at examination centres inconnection with B.Ed yearly pattern and II & IV semester exams	10926
3	280/ 13-10-2017	Payment to M/s Meghana Travels towards vehicle hiring charges in connection with UG yearly pattern and semester pattern exams held in April-2016	200000
4	288/ 16-10-2017	Payment to M/s Meghana Travels, Kadapa towards vehicle hiring charges inconnection with attending confidential work at Anantapur on 10-10-2017	5228
5	303/ 27-10-2017	Payment to M/s Meghana Travels, Kadapa towards vehicle hiring charges inconnection with attending confidential work at Anantapur on 18-10-2017	3958
6	311/ 31-10-2017	Payment to M/s Meghana Travels, Kadapa towards vehicle hiring	3516
7	330/1-11-2017	Amount paid to Meghana Travels towards vehicle hiring charges for attending confidential work (UG) paper valuation papers at Tirupati on 01-11-2017	5012
8	331/28-10-2017	Amount paid to following staff and M/s Meghana Travels towards DA, loading & unloading charges and hiring charges for attend the confidential work (UG question papers) at Anantapur on 28-10-2017	4885
9	348/22-11-2017	Amount paid to Meghana Travels, Kadapa towards vehicle (Car) hiring charges in connection with the three faculty members to inspect and increase the examination centres at Rayachoty	2065
10	350/22-11-2017	Amount paid to following staff & M/s Meghana Travels, Kadapa towards DA & loading charges and for hire charges to distribute the UG B.PEd & D.PEd III Semester examinations answer booklets and question papers on 08-11-2017 at TDC, Proddatur, SVDC Kadapa, SRNB DC Badvel, GDC Rayachoty	5513
11	352/22-11-2017	Amount paid to the following staff and Meghana Travels, Kadapa towards to deputed and to attend the UG Question Papers at Anantapur on 6-11-2017 and to hiring the charges of vehicle (Car) AP04 TU 2889	4872
12	353/22-11-2017	Amount paid to Meghana Travels towards to inspect the colleges at Rly.Kodur, Mydukur & Palakondrayudu Degree college, Obulavaripaalli in centres for future examination	6296
13	357/23-11-2017	Amount paid to M/s Meghana Travels, Kadapa towards distribute the answers booklets and question papers of PG I semester examinations at Rayalaseema college Physical education proddatur for engaged the hiring charges to carry the materials	1969
14	372/1-10-2017	Amount paid to the M/s Meghna Travels, Kadapa, towards vehicle hiring charges for distribution of answer booklets and Question papers at Examination centres in connection with UG yearly pattern supplementary and I,III & V Semester examination scheduled	40535
15	385/7-12-2017	Amount paid to M/s Meghana Travels, Kadapa towards vehicle hiring charged in connection with attending confidential work at Tirupati on 30-11-2017	3704
16	410/15-12-2017	Amount paid to Dr.T.Siva Prathap, Asst. Prof. Dept of Earth Science, YVU, Kadapa which was paid by him to M/s Meghana Travels, Kadapa and loding charges and DA in connection with attending confidential work at Hyderabad on 5-12-2017 and 6-12-2017	11311
17	419/20-12-2017	Adjustment-cum-payment to P.Obulesu Prop M/s Meghana Travels, Kadapa towards vehicle hiring charges in connection with UG yearly pattern and I,III & IV Semester exams held in Nov/Dec -2017	25907
18	423/21-12-2017	Amount paid to M/s Meghana Travels, Kadapa towards vehicle hiring charges for attending confidential work at Anantapur on 16-12-2017	3470
19	427/26-12-2017	Amount paid to 2nos of staff of examination branch towards DA and other allowances and M/s Meghana Travels, Kadapa towards vehicle hiring charges in connection with attending confidential work at Tirupati on 22-12-2017	4850
20	441/4-1-2018	Payment to P.Obulesu, prop. M/s Meghana Travels, Kadapa towards providing vehicle on rent basis to the controller of examination YVU, Kadapa	34500
21	450/12-1-	Payment to the following stafee P.Obulesu Prop. M/s Meghana Travels,	5750



	2018	Kadapa towards DA and other allowances and vehicle hiring charges for attending confidential work at Anantapur	
22	493/29-1-2018	Payment to P.Obulesu Prop. M/s Meghana Travels, Kadapa towards vehicle hiring charges for attending confidential work at Anantapur on 24-1-2018	4834
23	511/6-2-2018	Payment to P.Obulesu Prop M/s Meghana Travels, Kadapa towards providing vehicle to CE, YVu, Kadapa on rent basis for the month of January-2018	34500
24	517/7-2-2018	Payment to P.Obulesu Prop M/s Meghana Travels, Kadapa towards vehicle hiring charges in connection with confidential work at UG examination centres	7870
25	548/3-3-2018	Payment to the following staff and P.Obulesu Prop. M/s Meghana Travels, Kadapa towards DA and other allowances and vehicle hiring charges for attending confidential work at Anantapur on 22-2-2018	5525
26	551/3-3-2018	Payment to the following staff and P.Obulesu prop.M/s Meghana Travels, Kadapa towards DA and other allowances and vehicle hiring charges for attending confidential work at Tirupati on 24-2-2018	4466
27	557/9-3-2018	Payment to P.Obulesu Prop. M/s Meghana Travels, Kadapa towards vehicle hiring charges for inspect the SV Degree college, B.Mattam in connection with for allotting examination centre	2023
28	562/9-3-2018	Payment to P.Obulesu Prop. M/s Meghana Travels, Kadapa towards vehicle charges on rent basis for the month of Feb-2018 to the CE, YVU, Kadapa	41770
29	566/14-3-2018	Payment to P.Obulesu Prop. M/s Meghana Travels, Kadapa, towards vehicle hiring charges to inspect the Dr.SKMDc, Vontimitta and SDKR DC veeraballi for allotting as examination centres	2029
30	578/17-3-2018	Payment to the staff of Examination branch, YVU, Kadapa and P.Obulesu Prop. M/s Meghana Travels, Kadapa towards DA and other allowances and vehicle hiring charges for attending confidential work at Anantapur	4677
31	580/17-3-2018	Payment to P.Obulesu M/s Meghana Travels, Kadapa towards vehicle hiring charges for inspect the SV Degree college, Muddanur for allotting Examination centre on 12-3-2018	2061
32	597/28-3-2018	Payment to the staff of Examination branch, YVU, Kadapa and P.Obulesu Prop M/s Meghana Travels, Kadapa towards DA other allowances and vehicle hiring charges for attending confidential work at Tirupati	4918
33	598/31-3-2018	Payment to the 5nos Non-teaching staff of Examination Branch, YVU, Kadapa P.Obulesu Prop.M/s Meghana Travels, Kadapa towards DA & other allowance and vehicle hiring charges for attending confidential work at examination centre	7773
		<b>TOTAL</b>	<b>657831</b>

**Code No. 9**

**70) YVUCDC -REGISTRATION / AFFILIATION FEE, UNIVERSITY SERVICE FEES ,IUT AND NSS FEES WERE NOT COLLECTED FROM THE GOVT. DEGREE COLLEGE, JAMMALAMADUGU FOR THE ACADEMIC YEAR 2017-18 - LOSS OF REVENUE - NEEDS ACTION**

As verified from the Returns of Matriculations obtained from the Govt. Degree Colleges and Affiliated Colleges for the Academic Year 2017-18 it was noticed that there were 8 numbers of Govt. Degree Colleges under the Jurisdiction of the YVU. Out of them the Govt. Degree College, Jammalamadugu has not paid the Registration/ Affiliation fee, University Service Fees, IUT and NSS fees to university for the Academic Year 2017-18. Further no action was taken by the EA for collecting the same from the said College. Hence early action would need to be taken to collect the same from the

concerned and remit to University funds under intimation to audit.

Code No.9

**71) YVU - WORKS - EXECUTION OF WORKS UNDER  
VARIOUS ACCOUNTS OPERATED BY THE YVU - EMD NOT  
COLLECTED FROM THE CONTRACTORS BEFORE CONCLUDING THE  
AGREEMENT - CERTAIN SUPERVISORY LAPSES NOTICED IN  
EXECUTION OF WORKS - NEEDS ACTION.**

During the course of audit while verifying the Connected files along with M.Books of the works executed under various accounts operated by the YVU during the audit under report, the following supervisory lapses were noticed.

- 1) As per GoMs No.94 Irrigation and CAD (PW-COD) Dept. Dated : 1.7.2003 the EMD at 2.5% should be collected from the contractors before concluding Agreement for the works to be executed by calling the tenders / Nomination basis . But during the year under report the University has entrusted the certain works to contractors on nomination basis without collecting the EMD from them.
- 2) 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 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.
- 3) All the payments made for execution of works without Quality control certificate, in the absence of the quality control certificate the correctness of the quality and quantity of the works executed by the contractors could not verified. The loss if any sustained due to in action of the Engg. Authority, the same would need to be recovered from the persons responsible.

Hence necessary action may be taken in this regard.

**72) EXAMINATION ACCOUNT - PAYMENT OF CONVEYANCE ALLOWANCE TO THE NT STAFF WHO WORKED IN EXAMINATION BRANCH FOR ATTENDING THE DUTIES IN ADD HOURS IN ADDITIONS TO THEIR REGULAR MONTHLY SALARIES - IRREGULAR - NEEDS RECOVERY-Rs.433405.00**

As verified the Examination Account of YVU it was noticed that the Conveyance Allowance amounting to Rs.433405-00 made to the Non Teaching Staff who worked in the Examination Branch for attending the duties in odd hours i.e from 8 to 10 AM & 5 to 7 PM in additions to their regular monthly salaries without any specific orders from the Government. Further there is no provision in University act and rules to make payment of conveyance to the staff who attended for duties in add hours. Contrary to this the conveyance allowance paid to NT Staff . This is irregular and violation of rules . Action would need to be taken to recover the said amount from the persons responsible and credit the same in to university funds under intimation to Audit.

S.N	Vr No& Date	Details	Amount
1	02/7.4.2017	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of March -2017	67620
2	50/11.5.2017	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of April -2017	82150
3	64/20.5.2017	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of April -2017	36690
4	140/6.7.2017	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of June -2017	63030
5	388/11.12.2017	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of Nov -2017	65120
6	461/22.1.2018	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of Dec -2017	66810
7	510/6.2.2018	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours	51985
<b>Total:</b>			<b>433405</b>

**73) GR ACCOUNT - ESTIMATE FOR SUPPLY OF REQUIRED FURNITURE TO VCS BUNGALOW AT KADAPA WAS PREPARED AND SANCTIONED BY THE CONCERNED - FURNITURE PURCHASED BY OBTAINING SINGLE QUOTATION AS AGAINST THE RULES AND PAYMENT MADE WITHOUT RECORDING THE DETAILS IN THE MBOOK - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION-Rs. 24718.00**

In voucher No. 174/22.12.2017 an amount of Rs. 24718.00 was drawn and paid to M/s Chengalva Agencies, Kadapa towards supply of Godrej Chair and Dressing Table to the Honble VCs Bungalow.

As verified from the voucher and file relating to supply of Furniture to VCs Bungalow, the following supervisory lapses noticed.

- 1) The estimate for Providing Furniture's to the VCs Bungalow has been prepared and sanctioned by the competent Authority for Rs. 25000.00, but the payment made to supplier without recording the details of supplies in the MBook . As per Para No. 292 of APPWD Code and Article 175 of AP Financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the same exercise was not done by the Engineering Authority Concerned.
- 2) As per rules in vogue, minimum three quotations should be obtained from the Manufacturers / Authorized Dealers for supply of required Furniture to the VCs Bungalow, contrary to this single quotation obtained and purchased the required furniture from M/s Chengalva Agencies, Kadapa basing on the rates quoted by him. Thus the correctness of the rates quoted by the said firm could not be justified.

Due to above said lapses the expenditure incurred for said purpose is not admitted in audit is held under objection.

**74) IUT ACCOUNT - CERTAIN CIVIL WORKS CARRIED OUT BY THE SECRETARY SPORTS BOARD, YVU IN VIEW OF CONDUCTING THE AIIU BALL BADMINTON TOURNAMENT AT YVU CAMPUS WITHOUT SANCTIONED ESTIMATE AND RECORDING THE MBOOK - CORRECTNESS OF THE EXPENDITURE COULD NOT BE VERIFIED - NEEDS ACTION-Rs.1118600.00**

In Voucher No. 45/27.1.2018 an amount of Rs.188-00 was drawn and paid to Secretary Sports Board, YVU towards the excess expenditure over and above the Advance sanctioned to him to meet the necessary Expenditure for conducting the AIIU BBT at YVU Campus for the Academic Year 2017-18.

As verified from the connected voucher and Advance adjustment bills produced by the Secretary Sports Board it was noticed that The Secretary Sports Board, YVU in his letter dated: 11.10.2017 has requested the Registrar to sanction an amount of Rs.495000.00 by Advance to meet the necessary expenditure of conducting the AIIUBBT at YVU Campus during the month of December -2017 for the Academic Year 2017-18. The Vice Chancellor in Progs No. YVU/IUTF/2017-18 dated : 13.10.2017 has ordered to pay an amount of Rs.495000.00 to Secretary , Sports Board by advance and accordingly the said amount paid to him in Cheque No. 023522/17.10.2017.

Further the Secretary Sports Board has produced the bills worth of Rs.495188.00 for adjustment of the sanctioned Advance of Rs.495000.00 stating that to reimburse the excess expenditure incurred over and above the sanctioned Advance to him and accordingly an amount of Rs.188.00 was drawn paid in the afore said voucher.

As verified from the Adjustment bills produced by the Secretary, Sports Board for the Advance sanctioned to him it was noticed that the following civil works executed with the sanctioned advance by him in piecemeal manner without proper estimate and recording the M.Book.

S.N	Bill No assigned by Secretary	Nature of Bill produced by the secretary Sports Board for the advance sanctioned to him	Amount
1	1	Engaging JCB at Men & Women Hostel for cleaning removal of debris	4050
2	2	Engaging JCB at Men & Women Hostel for cleaning removal of debris at Play Fields	17100
3	11	Engaging labour for cleaning at Men & Women Hostel	8400
4	12	Dozing and levelling the ground at Chitravathi Hostel	5700
5	13	Dozing and levelling the ground at Chitravathi Hostel	6500
6	14	Dozing and levelling the ground at Chitravathi Hostel	6500
7	15	Dozing and levelling the ground at Chitravathi Hostel	5700
8	16	Dozing and levelling the ground at Penna Hostel	6500
9	17	Dozing and levelling the ground at Penna Hostel	8100
10	18	Dozing and levelling the ground at Penna Hostel	7300
11	19	Dozing and levelling the ground at Papagni Hostel	6950
12	20	Dozing and levelling the ground at Papagni Hostel	5700
13	21	Dozing and levelling the ground at Chiyyuru Hostel	5300
14	22	Dozing and levelling the ground at Chiyyuru Hostel	6100
15	23	Dozing and levelling the ground at Chiyyuru Hostel	6100

16	24	Dozing and levelling the ground at Chiyyuru Hostel	6100
17	25	Dozing and levelling the ground at Guest House	6500
Total:			118600

As per Para No. 173 of APPWD Code , No work may be started before proper estimate has been prepared and sanctioned by the competent Authority and No payment made without recording the MBook as per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I. Contrary to this the afore said works executed by the secretary Sports Board in piecemeal manner without estimate and recording the MBook . Thus the correctness of the expenditure incurred for said purpose could not be verified . From the above it is vivid and clear that the Executive Authority willfully violating the rules and no action taken to execute the works according to work rules in force. The loss if any caused due to in action of the Executive Authority , the same would need to be made good from the persons responsible .

Due to afore said defected such adjustment bills produced by the Secretary Sports Board for the advance sanctioned to him are not admitted in audit and is held under objection.

**Code No.9**

**75) GR ACCOUNT - AMOUNT DRAWN AND PAID TO M/S GARISA GAS SERVICE, KADAPA TOWARDS PROVIDING HP GAS CONNECTION ALONG WITH TWO FILLED CYLINDERS TO THE REGISTRAR HOUSE - NO PROVISION TO INCUR THE SUCH EXPENDITURE FROM THE UNIVERSITY FUNDS - WHICH IS IRREGULAR AND VIOLATION OF RULES - NEEDS RECOVERY**  
**Rs.5083-00**

In voucher No. 52/14.6.2017 an amount of Rs.5083.00 was drawn from GR Account and paid to M/s Garisa Gas Service, Kadapa towards providing HP Gas Connection along with Two Filled Cylinders to the Registrar Residence . As verified from the Connected voucher along with the file the following observations were noticed.

- 1) There is no provision in University Act and rules for providing Gas Connection to the Residence of Sri. Prof. K. Chandraiah , Registrar of YVU with the University Funds. This type of Expenditure should be borne by the individual itself as it was not relates to the University.
- 2) It was observed from the voucher that the Gas Connection was taken in the name of Smt. K. UshaSree W/o of Sri. Prof. K. Chandraiah , Registrar of YVU with the funds of University is irregular and illegitimate.

3) The University funds should be utilized only for development activities not to any other individual purposes ,hence the expenditure incurred for aforesaid purpose is wasteful and the same is not admitted in audit.

Therefore the entire expenditure incurred for said purpose would need to be recovered from the persons responsible under intimation audit.

Code No.9

**76) GR ACCOUNT - AMOUNT DRAWN AND PAID TO SRI. PROF. K. CHANDRAIAH, REGISTRAR OF YVU FROM UNIVERSITY FUNDS TOWARDS WAGES OF A WOMEN SERVANT ENGAGED AT HIS RESIDENCE - NO PROVISION FOR APPOINTMENT OF PERSONAL SERVANT AND EXPENDITURE INCURRED FROM THE UNIVERSITY FUNDS-VIOLATION OF RULES -NEEDS RECOVERY-Rs.48130.00**

In the following vouchers an aggregate amount of Rs. 48130.00 was drawn from GR Account and paid to Sri. Prof. K. Chandraiah , Registrar of YVU towards wages of a Women servant engaged at Registrar House for cleaning and washing. As verified from the Connected voucher along with the file the following observations were noticed.

- 1) There is no provision in University Act and rules for providing a women servant at e Residence of Sri. Prof. K. Chandraiah , Registrar of YVU for cleaning and washing and wages of said servant being paid to the Registrar from University Funds . This type of Expenditure should be borne by the individual itself as it was not relates to the University.
- 2) It was observed from the voucher that a women servant engaged at Registrar Residence and payment made to Register by issuing of self proceeding without the orders of EC & VC . The University funds should be utilized only for development activities not for any other individual purposes .Hence the irregular expenditure could not be admitted in audit.

Therefore the entire expenditure incurred by violating the rules for said purpose amounting to Rs.48130.00 would need

to be recovered from the Registrar under intimation audit besides to take appropriate action against the concerned.

S.N	Vr NO& Date	Purpose for which amount drawn and paid to Sri. Prof. K. Chandraiah, Registrar of YVU	Amount
1	26/2.5.2017	Wages of a Women Servant engaged at Registrar House from 25.4.17 to 29.4.2017	4040
2	93/7.9.2017	Wages of a Women Servant engaged at Registrar House for the months from July to August -2017 @ 5500/- PM	11000
3	124/20.10.2017	Wages of a Women Servant engaged at Registrar House	5500
4	141/17.11.2017	Wages of a Women Servant engaged at Registrar House for 10/2017 @ 215 Per day	5590
5	194/2.1.2018	Wages of a Women Servant engaged at Registrar House for the months from Nov to Dec -2017 @ 5500/- PM	11000
6	207/15.2.18	Wages of a Women Servant engaged at Registrar House for the month of Jan -2018	5500
7	226/4.3.2018	Wages of a Women Servant engaged at Registrar House for the month of Feb -2018	5500
<b>Total:</b>			<b>48130</b>

Code No.9

**77) BLOCK GRANT ACCOUNT - STATIONARY ITEMS PURCHASED IN PIECEMEAL MANNER FROM SRI SAI MARUTHI TRADERS , KADAPA - NO ACTION TAKEN TO CALLED FOR TENDERS BY ESTIMATING THE REQUIREMENT OF STATIONARY ITEMS FOR ENTIRE YEAR - IRREGULAR - NEEDS ACTION RS. 55715.00**

An aggregate amount of Rs.55715-00 was drawn in the following vouchers and paid to Sri Sai Maruthi Traders, Kadapa towards purchase of stationery by the university. As per rules in vogue, the Stationery Items have to be purchased by estimating the requirement for the entire year by calling tenders. But here in the case, the stationery was purchased in piecemeal manner without calling any tenders, resulting in foregoing the purchase at a competitive price which is highly irregular and serious violation of rules.

Further it was observed that the payment made to supplier by preparing the Six bills on the same day to avoid getting the sanctions from the Vice Chancellor. Therefore such practice may be avoid in future.

Hence necessary action may be taken in this regard.

S.N	Vr.No.& Date	Description	Amount
1	85/6.6.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	4950
2	86/6.6.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	4925



3	87/6.6.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	4970
4	88/6.6.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	4900
5	89/6.6.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	4940
6	90/6.6.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	4820
7	132/6.7.2017	Supply of Stationary Items from Sri Sai Maruthi Traders , Kdapa for CDC Office	26210
<b>TOTAL</b>			<b>55715</b>

Code No.9

**78) BLOCK GRANT ACCOUNT-WORK "PROVIDING NEW TOILET ACCESSORIES BY REPLACING OF DAMAGED ACCESSORIES IN TOILETS OF ADMN. BUILDING" EXECUTED WITHOUT PREPARING THE ESTIMATE AND RECORDING THE BOOK - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION-Rs. 16450-00**

In voucher No. 106/17.6.2017 an amount of Rs.16450-00 was drawn and spent towards execution of work of Providing New Toilet Accessories by replacing of damaged accessories in toilets of Admn. Building.

As verified from the Vouchers and file relating to the work of Providing New Toilet Accessories by replacing of damaged accessories in toilets of Admn. Building, the following observation were noticed.

- 1) The work "Providing New Toilet Accessories by replacing of damaged accessories in toilets of Admn. Building" is purely civil work, hence the Detailed cum abstract Estimate has to be prepared and sanctioned form the competent Authority before starting the work as per Para No. 173 of PWD Code. But the subject work was executed without sanctioned Estimate. It shows clear negligence of the Engg. Authority.
- 2) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution of said work without recording the MBook. Thus the total quantity of the work executed and the correctness of the expenditure incurred for said purpose could not be verified.

From the above it is opined in audit that the Engg. Authority has wilfully violating the rules while execution of works. Hence if any irregular payments made due to inaction of Engg. Authority the same would need to be made good from the concerned.

Due to afore said defects, the expenditure incurred for execution of said work is not admitted in Audit and is held under objection.

**Code No.9**

**79 BLOCK GRANT ACCOUNT - PROVIDING IRON STAIR CASE AT VEMANA AND AMBEDKAR STATUES IN YVU - ESTIMATES PREPARED AND SANCTIONED SEPARATELY FOR VEMANA STATUE AND AMBEDKAR STATUE - BOTH WORKS ENTRUSTED TO M/S SRISAIBABA IRON MART, KADAPA AT THE SAME RATES BY OBTAINING THE QUOTATION IN EXCESS OF ESTIMATED RATES - CERTAIN SUPERVISORY LAPSES NOTICED - NEEDS ACTION - Rs.86515.00**

In the following vouchers an amount of Rs. 86515.00 was drawn and paid to M/s Srisaibaba Iron Mart, Kadapa towards execution of work of Fabrication and erection of Iron stair case at Vemana and Ambedkar Statues in YVU.

As verified from the voucher and file relating to t subject work, the following observations were noticed.

- 1) The estimates were prepared and sanctioned for Providing Iron Stain Case at Vemana Statue and Ambedkar Statue separately for each Rs. 45000.00 and the both works entrusted to M/s Srisaibaba Iron Mart, Kadapa at the same rates by obtaining the quotation in excess of estimate rates . But no suitable action was taken to execute the work by preparation of single estimate, by calling the tenders to get more competitive rates in tender.
- 2) As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I , All the works / supplies should be recorded in the MBook and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution of said work without recording the M.Book. the correctness of the expenditure incurred for said purpose could not be verified.

3) The payment made to M/s Srisaibaba Iron Mart, Kadapa without deducting the Income Tax @ 2% under 194C of Income Tax Rules, thus an amount of Rs.1730.00 was excess paid. Hence the same would need to be recovered from the concerned.

Due to afore said defects , the expenditure incurred for said purpose is not admitted in Audit and is held under objection.

S.N	VrNo& Date	Details	Amount
1	605/23.2.2018	Fabrication and erection of Iron Stain case at Vemana Statue	44225
2	627/7.32018	Fabrication and erection of Iron Stain case at Ambedkar Statue	42290
<b>Total:</b>			<b>86515</b>

**Code No.9**

**80) BLOCK GRANT ACCOUNT - SPLITTING OF BILLS IN TWO OR MORE PARTS FOR SAME PURPOSE ON THE SAME DAY TO BRING THEM WITHIN THE LIMITATION POWERS OF THE REGISTRAR - IRREGULAR - NEEDS ACTION-Rs.62528-00**

During the course of audit on the accounts of Block Grant Account of YVU for the year 2017-18 it was noticed that the following bills were split-up in two or more parts for same purpose on the same day to bring them within the limitation powers of the Registrar. From the above it is vivid and clear that the Registrar has wilfully split-up the bills within the limitation to avoid getting the sanctions from the Higher Authorities. This is irregular and contrary to rules. Hence such the expenditure is not admitted in audit and is held under objection.

S.N	Vr No & Date	Nature of Bills split up in tow or more parts on the same day for same purpose	Paid to whom	Amount
1	85/6.6.2017	Supply of Stationary items for CDC Office	Sri Sai maruthi Traders , Kadapa	4950
	86/6.6.2017	Supply of Stationary Items for CDC Office		4925
	87/6.6.2017	Supply of Stationary items for CDC Office		4970
	88/6.6.2017	Supply of Stationary Items for CDC Office		4900
	89/6.6.2017	Supply of Stationary items for CDC Office		4940
	90/6.6.2017	Supply of Stationary Items for CDC Office		4820
<b>Total:</b>				<b>29505</b>
2	606/23.2.2018	Providing and fixing of Aluminium sheet over a Name Board	Narayana Reddy Contractor	9994
	607/23.2.2018	Providing and fixing of Aluminium sheet over a Name Board		11732
	608/23.2.2018	Providing and fixing of Aluminium sheet over a Name Board		11297
<b>Total:</b>				<b>33023</b>
<b>Grand Total :</b>				<b>62528</b>

**81) BLOCK GRANT ACCOUNT: PURCHASE OFFURNITURE ITEMS FOR RUSA OFFICE, YVU BY M/S INSPIRE OFFICE SYSTEMS, CHENNAI WITHOUT CALLED FOR TENDERS THROUGH E - PROCUREMENT PLAT FORM - FURNITURE ITEMS PROCURED WITH HIGH COST TO RUN THE OFFICE - CERTAIN SUPERVISORY LAPSES NOTICED -NEEDS ACTION-Rs.293412.00**

During the course of Audit on the Accounts of Block Grant of the YVU for the year 2017-18 it was noticed that an amount of Rs. 186381.00 was drawn in voucher no. 610/26.2.2018 and paid to M/s Inspire Office Systems, Chennai towards supply of Furniture items to RUSA office under repeat order basis.

As verified from the connected voucher along with the file, the following defects were noticed.

- 1) The tenders should be called for through e- Procurement platform for supply of Furniture items to RUSA office by preparing the estimate for requirement as per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 , contrary to this the furniture items were procured from supplier on repeat order basis without taking suitable action to call for fresh tenders to get more competitive rates in tender.
- 2) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules , Thus an amount of Rs. 3728.00 ( Value of Materials : 186381 x 2% = 3728) was excess paid to supplier . Hence the same would need to be recovered from the concerned.
- 3) The following furniture items were purchased form M/s Inspire Office Systems , Chennai , but the connected tools & plant Register in which the supply of material recorded not made available to audit for verification.

Nature of furniture item	Qty	Rate per each	Amount
Office Table with Executive Chair	3 Nos	14250	50445
Office Table with Chair	10 Nos	8925	105315
NilKamal Chair	16 Nos	575	10856
Visitors S type Chair	10 Nos	1675	16750

- 4) From the above it is learnt in audit that , There is no need to procure the Furniture items with high cost to run the RUSA office , hence necessary action may be taken in this regard.

Due to afore said defects, the expenditure incurred for said purpose is not admitted in Audit and is held under objection.

Code No.9

**82) BLOCK GRANT ACCOUNT : FURNITURE ITEMS FOR USE OF VARIOUS DEPARTMENT OF YVU PURCHASED FROM CHENGALVA AGENCIES , KADAPA WITHOUT CALLING THE TENDERS THROUGH - PROCUREMENT PLAT FORM BY ESTIMATING THE REQUIREMENT FOR ENTIRE YEAR - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING TDS - CERTAIN SUPERVISORY LAPSES NOTICED -NEEDS ACTION-Rs.550598.00**

During the course of Audit on the Accounts of Block Grant of the YVU for the year 2017-18 it was noticed that an amount of Rs.550598 .00 was drawn in the following vouchers and paid to Chengalva Agencies, Kadapa towards supply of Furniture items for user of various departments of YVU.

As verified from the connected voucher along with the file, the following defects were noticed.

- 1) The tenders should be called for through e- Procurement platform for supply of Furniture items for use of various Department of YVU by preparing the estimate for requirement as per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 , contrary to this the furniture items were procured from supplier without taking suitable action to call for tenders through e- Procurement plat form to get more competitive rates in tender.
- 2) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules , Thus an amount of Rs. 11012.00 ( Value of Materials : 550598 x 2% = 11012) was excess paid to supplier. Hence the same would need to be recovered from the concerned.
- 3) The required furniture items were purchased form supplier, but the connected tools & plant Register in which the supply of material recorded not made available to audit for verification.
- 4) From the above it is learnt in audit that, the University has purchased the Furniture items willfully in piecemeal manner without calling the tenders by estimating the requirement for entire year. it shows clear negligence of the Executive Authority, hence immediate action may be taken in this regard.

Due to afore said defects, the expenditure incurred for said purpose is not admitted in Audit and is held under objection.

S.N	Vr No& Date	Details for which amount drawn and paid to Chengalva Agencies	Amount
1	647/13.3.2018	Supply of Almarahs to various department of YVU	221038
2	726/28.3.2018	Purchase of Basic Furniture to the dept. of Business Management of YVU	186740
3	734/28.3.2018	Purchase of Basic Furniture to the dept. of Fine Arts of YVU	142820
<b>Total:</b>			<b>550598</b>

Code No.9

**83) BLOCK GRANT ACCOUNT - LAB EQUIPMENTS AND CONSUMABLES FOR THE USE OF VARIOUS DEPARTMENTS OF YVU PROCURED FROM VARIOUS FIRMS SIMPLY BY OBTAINING THE QUOTATIONS IN PIECEMEAL MANNER WITHOUT CALLING THE TENDERS THROUGH E- PROCUREMENT PLAT FORM BY ESTIMATING THE REQUIREMENT FOR ENTIRE YEAR TO DERIVE THE BENEFIT OF MORE COMPETITIVE RATES IN TENDER - IRREGULAR - CORRECTNESS OF THE PAYMENTS COULD NOT BE VERIFIED - NEEDS ACTION-Rs.1223014.00**

During the year under report an aggregate amount of Rs. 1223014.00 was drawn and spent towards purchase of Lab Equipments and consumables for the use of Various Departments of YVU.

As verified from the connected voucher and file relating to purchase of Lab Equipments and consumables for the use of Various Departments of YVU it was noticed that the required Lab Equipments and consumables were procured from various firms simply by obtaining quotations from the traders.

As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tender, but no action was taken by the University to called for Tenders through e- procurement plat form by estimating the requirement of Lab Equipments and consumables for entire year to derive more competitive rates in tender. It shows clear negligence of the Executive Authority to implement act and rules.

Due to in action of the Executive Authority the correctness of the expenditure incurred for supply of Lab Equipments and consumables to various department of YVU could not verified in audit and is held under objection.

Hence necessary action may be taken in this regard.

S.N	Vr No& Date	Details	Amount
1	604A&E/23.2.2018	Providing Lab Equipments	100857
2	626AA&C/7.3.2018	Supply of Chemicals to various Departments	111670
3	666/20.3.2018	Supply of Chemicals for Dept. of Botony	85869
4	667/20.3.2018	Supply of Chemicals for to Dept. of Bio Chemistry	91258
5	673/23.3.2018	Supply of Consumable Items for use of Dept. of Environmental Science	91520
6	676/23.3.2018	Supply of Consumable Items for use of Dept. of Genetics and Genomics	119992
7	677/23.3.2018	Supply of Consumable Items for use of Dept. of Bio Technology	50003
8	680/23.3.2018	Supply of Chemicals	138856
9	703/28.3.2018	Supply of Lab Equipments to the Dept. of Earth Science	115262
10	717/28.3.2018	Supply of Chemicals for to Dept. of Material Science	129727
11	731/28.3.2018	Supply of Consumable Items for use of Dept. of Chemistry	188000
<b>Total:</b>			<b>1223014</b>

**Code No.9**

**84) BOCK GRANT ACCOUNT - WORK OF " PROVIDING SOFTWARE SOLUTIONS IN ADDITION WORK TO DEVELOPMENT OF AFFILIATED COLLEGES INTERFACE FOR STUDENTS REGISTRATION AND CDC ADMIN INTERFACE TO FULFILL THE REQUIREMENT OF CDC AND MATRICULATE REPORTS FOR ALL TYPES OF AFFILIATED COLLEGES UNDER JURISDICTION OF YVU" ENTRUSTED TO M/S I BONGO IT SOLUTIONS PVT. LTD, HYDERABAD - PAYMENT MADE TO SAID FIRM WITHOUT DEDUCTING THE TDS UNDER 194 (J) - EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs.15930.00**

During the course of Audit on the Accounts of Block Grant Account of YVU for the year 2017-18 it was noticed that an amount of Rs. 159300.00 was drawn in the in Voucher No. 548/3.2.2018 and paid to M/s i bongo IT Solutions Pvt. Ltd, Hyderabad towards "Providing Software Solutions in addition work to development of Affiliated colleges interface for students registration and CDC admin interface to fulfill the requirement of CDC and Matriculate Reports for all types of Affiliated Colleges under jurisdiction of YVU"

As verified from the connected voucher along with the file relating to Additional work for Providing Software Solutions for granting temporary / permanent Affiliation to Affiliated Colleges it was noticed that, during the year under Report an amount of Rs. 579887.00 was drawn and paid to M/s i bongo IT Solutions Pvt. Ltd, Hyderabad for Providing Software Solutions for granting temporary / permanent Affiliation" from Gene renal Account. In additions to above expenditure now an amount of Rs. 159300 .00 was drawn under Block Grant Account and paid to said firm for additional work to

the existing work of providing Software Solutions for granting temporary / permanent Affiliation to Affiliated Colleges.

From the above it is not known to audit why the Executive Authority has made the payment to M/s i bongo IT Solutions Pvt. Ltd, Hyderabad from GR Account and Block Grant Account for execution of single work of "proving Software solutions for granting temporary / permanent Affiliation through online" Due to which it could not be possible to verify the correctness of the expenditure incurred for providing Software solutions. Hence such practice may be avoided in future. Further the work was entrusted to said firm by obtaining the quotation instead of calling the tenders. Hence the correctness of the payment could not be verified in audit.

Further it was observed from the voucher that the payment made to said firm without deducting the TDS @ 10 % under section 194 J of Income Tax Rules 1961 from the bill before making payment, Thus an amount of Rs15930.00 (Value of work :159300.00X10%) was excess paid. Hence the excess payment made would need to be recovered from the persons responsible.

**Code No.9**

**85) BLOCK GRANT ACCOUNT - OUT SOURCING STAFF SUPPLIED TO UNIVERSITY BY M/S KIRAN SERVICES, PRODDUTUR - NO ACTION TAKEN TO CALLED FOR TENDER AND PAYMENT MADE TO SUPPLIER INCLUDING THE EMPLOYER EPF SHARE@13.36 % INSTEAD OF 13.16 % - THE TDS ALSO NOT DEDUCTED FROM THE BILL BEFORE MAKING PAYMENT - CERTAIN SUPERVISORY LAPSES NOTICED -NEEDS ACTION-Rs.10841260-00**

During the year under report an aggregate amount of Rs.10841260-00 was drawn and paid to M/s Kiran Services, Proddutur towards wages of 59 members of Out sourcing staff supplied by him to University.

While verifying the voucher relating to the wages of Out sourcing staff who worked in various department of YVU made to supplier, the following observations were noticed.

- 1) As per Go Ms No. 151 Finance (HR-I-Plg& Policy) Dept. Dated : 08.8.2016 the tenders should be called for, for selection of Service Provider towards supply of required Outsourcing staff to university for a period of one year. But the Outsourcing staff supplied to University by M/s



Kiran Services, Proddatur without taking any action to call for fresh tenders to give equal opportunity to other Service providers.

2) The EPF Employer share was reduced by the EPF Organisation from 13.36 % to 13.16 % with effect from 1.4.2017. But the wages of Outsourcing staff made to supplier M/s Kiran Services, Proddatur including the EPF share of the Employer @ 13.36% instead of 13.16% for the months from 4/2017 to 8/2017 and further the accurate EPF share of Employer @ 13.16% payable to supplier for remitting the same in to EPF Accounts of the Outsourced Employees considered from the month of September -2017. Thus an amount of Rs.6827-00 is worked out below was excess paid.

S.N	Month of bill	Wages of Outsourcing staff	EPF Employer share to be paid @ 13.16 %	Paid by allowing the existing rate of EPF Employer share @ 13.36%	Excess Paid
1	4/2017	684000	90014	91382	1368
2	5/2017	684000	90014	91382	1368
3	6/2017	703600	92594	94001	1407
4	7/2017	676258	88996	90348	1352
5	8/2017	665806	87620	88952	1332
				<b>Total:</b>	<b>6827</b>

3) The wages of Outsourcing staff made to supplier M/s Kiran Services, Proddatur including the GST and employer shares of EPF & ESI at prescribed rates and the remittance particulars of EPF & ESI both Employee and Employer share and GST were only produced by the supplier in succeeding months of bill, But the details for which the wages of the Outsourced staff remitted directly in the Individual Bank accounts by the supplier every month were not made available to audit. In the absence of the above the correctness of the wages paid to Outsourced staff by the supplier every month could not be verified in audit.

4) The payment made to supplier without deducting the TDS @ 2% under section 194 (C) of Income Tax Rules 1961, thus excess payment made to supplier. Hence the same would need to be worked out and recovered from the persons responsible.

5) The DLR & DAR of the Outsourcing staff worked in the YVU were not made available to audit to verify the correct of the wages made to supplier.

Hence necessary action may be taken in this regard.

**Code No.9**

**86) YVU HOSTEL CHIEF WARDEN ACCOUNT - PURCHASES -  
PURCHASE OF OIL, MILK, PROVISIONS, CHIKEN, EGGS,  
BANANA, VEGETABLES, SWEETS, RICE ETC FOR THE YEAR 2017-  
18, WITH OUT CALLING OF QUOTATIONS/ TENDERS -  
IRREGULAR - NEEDS ACTION - Rs.10992346-00**

During the Course of Audit on the Accounts of Hostel Chief warden account, YVU, kadapa for the year 2017-18, while verifying the Cash Book with reference to the vouchers, it was noticed that, in the following vouchers an amount of Rs.10992346-00 were drawn and spent towards purchase of Oil, Milk, Provisions, Gas, Chicken, Eggs, Banana, Vegetables, Sweets, Rice etc., for the year 2017-18, without calling of quotations/tenders.

As per the Go.Ms.No.2, Fin (Works & Projects) Dept. dt.3-2-2014, the tenders should be called for through E-Procurement Platform for all suppliers / works etc., to get more competitive rates in tender, contrary to this the following purchases was made by violating the said rules.

Hence action would needs to be taken in this regard.

**1. PURCHASE OF OIL FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	16/ 18.5.2017	Purchase of Oil for 2/2017	115200.00
2	29/ 23.6.2017	Purchase of Oil for 3/2017	74700.00
3	55/ 24.7.2017	Purchase of Oil for 4/2017	61005.00
4	75/ 9.8.2017	Purchase of Oil for 6/2017	20550.00
5	93/ 5.9.2017	Purchase of Oil for 7/2017	56300.00
6	119/ 20.9.2017	Purchase of Oil for 8/2017	75375.00
7	145/ 27.10.2017	Purchase of Provisions & Oil for 9/2017	152574.00
8	178/ 19.12.2017	Purchase of Oil for 10/2017	69000.00
9	210/ 23.2.2018	Purchase of Oil for 11/2017	34600.00
10	229/ 28.2.2018	Purchase of Oil for 12/2017	24500.00
11	232/ 28.2.2018	Purchase of Oil for 12/2017	33615.00
			<b>717419.00</b>

**2. PURCHASE OF MILK FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	24/18.5.2017	Purchase of Milk for 2/2017	242550.00
2	30/ 23.6.2017	Purchase of Milk for 3/2017	49980.00
3	34/ 29.6.2017	Purchase of Milk for 3/2017	232415.00
4	59/ 24.7.2017	Purchase of Milk for 4/2017	254270.00
5	76/ 9.8.2017	Purchase of Milk for 6/2017	12220.00
6	94/ 5.9.2017	Purchase of Milk for 7/2017	183770.00
7	124/ 20.9.2017	Purchase of Milk for 8/2017	181890.00
8	125/ 20.9.2017	Purchase of Milk for 6/2017	18330.00
9	151/ 27.10.2017	Purchase of Milk for 9/2017	152515.00
10	172/ 19.12.2017	Purchase of Milk for 10/2017	169670.00
11	188/ 2.2.2018	Purchase of Milk for 11/2017	190820.00
12	239/ 12.3.2018	Purchase of Milk for 12/2017	166615.00
			<b>1855045.00</b>

**3. PURCHASE OF PROVISIONS FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	14/ 18.5.2017	Purchase of Provisions for 2/2017	412173.00
2	131/ 23.6.2017	Purchase of Provisions for 3/2017	325905.00
3	51/ 24.7.2017	Purchase of Provisions for 4/2017	218361.00
4	73/ 9.8.2017	Purchase of Provisions for 6/2017	128525.00
5	96/ 5.9.2017	Purchase of Provisions for 7/2017	241645.00
6	118/ 20.9.2017	Purchase of Provisions for 8/2017	353720.00
7	177/ 19.12.2017	Purchase of Provisions for 10/2017	279790.00
8	179/ 20.12.2017	Purchase of misslenious items	4740.00
9	209/ 23.2.2018	Purchase of Provisions for 11/2017	261693.00
10	221/ 28.2.2018	Purchase of Provisions for 12/2017	359475.00
			<b>2586027.00</b>

**4. PURCHASE OF GAS FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	23/18.5.2017	Purchase of Gas for 2/2017	186028.00
2	32/ 23.6.2017	Purchase of Gas for 3/2017	192304.00
3	58/ 24.7.2017	Purchase of Gas for 4/2017	150660.00
4	83/ 26.8.2017	Purchase of Gas for 6/2017	23131.00
5	90/ 5.9.2017	Purchase of Gas for 7/2017	113206.00
6	120/ 20.9.2017	Purchase of Gas for 8/2017	97760.00
7	150/ 27.10.2017	Purchase of Gas for 9/2017	93000.00
8	173/ 19.12.2017	Purchase of Gas for 10/2017	125240.00
9	214/ 23.2.2018	Purchase of Gas for 11/2017	130378.00
10	230/23.2.2018	Purchase of Gas for 12/2017	143633.00
			<b>1255340.00</b>

**5. PURCHASE OF CHICKEN FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	17/ 18.5.2017	Purchase of Chicken for 2/2017	28438.00
2	40/ 10.7.2017	Purchase of Chicken for 3/2017	33751.00
3	56/ 24.7.2017	Purchase of Chicken for 4/2017	20673.00
4	92/ 5.9.2017	Purchase of Chicken for 7/2017	21939.00
5	121/ 20.9.2017	Purchase of Chicken for 8/2017	15566.00
6	147/ 27.10.2017	Purchase of Chicken for 9/2017	26714.00
7	174/ 19.12.2017	Purchase of Chicken for 10/2017	31522.00
8	207/ 23.2.2018	Purchase of Chicken for 11/2017	27996.00
9	228/ 28.2.2018	Purchase of Chicken for 12/2017	28464.00
			<b>235063.00</b>

**6. PURCHASE OF EGGS FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	18/ 18.5.2017	Purchase of Eggs for 2/2017	18926.00
2	41/10.7.2017	Purchase of Eggs for 3/2017	16490.00
3	54/ 24.7.2017	Purchase of Eggs for 4/2017	7878.00
4	88/ 5.9.2017	Purchase of Eggs for 7/2017	11190.00
5	123/20.9.2017	Purchase of Eggs for 8/2017	15945.00
6	148/27.10.2017	Purchase of Eggs for 9/2017	15342.00
7	176/ 19.12.2017	Purchase of Eggs for 10/2017	20426.00
8	225/ 28.2.2018	Purchase of Eggs for 12/2017	20491.00
			<b>126688.00</b>

**7. PURCHASE OF BANANA FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	19/ 18.5.2017	Purchase of Banana for 2/2017	10345.00
2	42/ 10.7.2017	Purchase of Banana for 3/2017	11495.00
3	53/24.7.2017	Purchase of Banana for 4/2017	6440.00
4	89/ 5.9.2017	Purchase of Banana for 7/2017	2190.00
5	122/20.9.2017	Purchase of Banana for 8/2017	11220.00
6	149/ 27.10.2017	Purchase of Banana for 9/2017	12335.00
7	175/ 19.12.2017	Purchase of Banana for 10/2017	11870.00
8	211 / 23.2.18	Purchase of Banana for 11/2017	18210.00
9	226/28.2.18	Purchase of Banana for 12/2017	13986.00
			<b>98091.00</b>

**8. PURCHASE OF VEGETABLES FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	20/ 18.5.2017	Purchase of Vegetables for 02/2017	162170.00
2	43/10.7.2017	Purchase of Vegetables for 03/2017	155639.00
3	52/ 24.7.2017	Purchase of Vegetables for 04/2017	116996.00
4	72/ 9.8.2017	Purchase of Vegetables for 06/2017	45426.00
5	97/ 5.9.2017	Purchase of Vegetables for 07/2017	191507.00
6	115/ 19.9.2017	Purchase of Vegetables for 08/2017	157811.00
7	143/ 27.10.2017	Purchase of Vegetables for 09/2017	99818.00
8	169/ 19.12.2017	Purchase of Vegetables for 10/2017	178190.00
9	208/ 23.2.2018	Purchase of Vegetables for 11/2017	19566.00
10	212/ 23.2.2018	Purchase of Vegetables for 11/2017	200483.00
			<b>1327606.00</b>

**9. PURCHASE OF SWEETS FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	15/18.5.2017	Purchase of Sweets for 02/2017	21000.00
2	44/10.7.2017	Purchase of Sweets for 03/2017	26200.00
3	50/ 24.7.2017	Purchase of Sweets for 04/2017	7300.00
4	91/ 5.9.2017	Purchase of Sweets	3200.00
5	116/ 20.9.2017	Purchase of Sweets for 08/2017	29000.00
6	144/ 27.10.2017	Purchase of Sweets for 09/2017	26650.00
7	170/ 19.12.2017	Purchase of Sweets for 10/2017	28300.00
8	206/ 23.2.2018	Purchase of Sweets for 11/2017	34300.00
9	227/ 28.2.2018	Purchase of Sweets for 12/2017	25100.00
			<b>201050.00</b>

**10. PURCHASE OF RICE FOR 2017-18**

S.No.	Vr No & date	Details of expenditure	Amount
1	21/ 18.5.2017	Purchase of Rice for 02/2017	135900.00
2	22/ 18.5.2017	Purchase of Rice for 02/2017	140625.00
3	45/ 10.7.2017	Purchase of Rice for 03/2017	541250.00
4	57/ 24.7.2017	Purchase of Rice for 04/2017	233542.00
5	71/ 9.8.2017	Purchase of Rice for 06/2017	89700.00
		Purchase of Rice for 06/2017	52000.00
6	95/ 5.9.2017	Purchase of Rice for 07/2017	275900.00
7	117/ 20.9.2017	Purchase of Rice for 08/2017	262750.00
8	146/ 27.10.2017	Purchase of Rice for 09/2017	219200.00
9	171/ 19.12.2017	Purchase of Rice for 10/2017	281100.00
10	213/ 23.2.2018	Purchase of Rice for 11/2017	305050.00
11	231/ 28.2.2018	Purchase of Rice for 12/2017	53000.00
			<b>2590017.00</b>

**87) GR ACCOUNT : SUPPLY OF 6 NOS OF 2 TON VOLTAS  
INVERTORS MODEL COOL TYPE SPLIT AC UNITS FOR VCS  
BUNGALOW, REGISTRAR HOUSE AND CDC OFFICE ON VARIOUS  
DATES UNDER REPEAT ORDER BASIS WITHOUT CALLING THE  
TENDERS THROUGH E - PROCUREMENT PLAT FORM AND  
PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING TDS -  
NEEDS ACTION - Rs. 293412.00**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18, it was noticed that, an amount of Rs.293412-00 was drawn and paid to Sri Siva Sai Agencies, kadapa towards supply of 6 Nos of 2 Ton Voltas Invertors Model Cool type split AC units for VCs Bungalow, Registrar house and CDC office on various dates under repeat order basis.

As verified from the connected voucher along with the file, the following defects were noticed.

- 1) The tenders should be called for through e- Procurement platform for supply of required 2 Ton Voltas Invertors Model Cool type split AC units as per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014, contrary to this 6 Nos of 2 Ton Voltas Invertors Model Cool type split AC units were purchased from Sri Siva Sai Agencies, kadapa on various dates on repeat order basis.
- 2) The rate of new 2.0 ton Voltas Inverter Model cool type split AC unit was arrived by obtaining the Quotation from the Sri Siva Sai Agencies, Kdapa on 18.11.2016 for preparing the estimate purpose only, but the supply order was issued to the same firm as and when required the AC Units to the university without taking action to call far tenders through e- procurement platform to get the benefit of the competitive rates in tender.
- 3) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules, Thus an amount of Rs. 5868.00 ( Value of Materials : 293412 x 2% = 5868) was excess paid to supplier. Hence the same would need to be recovered from the concerned.
- 4) The supply of materials should be recorded in the Mbook and recommend for payment as per rules in vogue, but the payment made to suppler without recording the details of materials received from the supplier in the MBook, Thus correctness of the payment could not verified in audit.

Due to afore said defects, the expenditure incurred for supply of AC units is not admitted in Audit and is held under objection.

S.N	Vr No& Date	Name of the supplier	Details	Amount
1	11/10.4.2017	Sri Siva Sai Agencies , Kdapa	Supply of 2 Nos of new 2.0 ton Voltas Inverter Model Cool Type split AC units and Installation for VCs Bungalow	96804.00
2	32/16.5.2017	Sri Siva Sai Agencies , Kdapa	Supply of 2 Nos of new 2.0 ton Voltas Inverter Model Cool Type split AC units and Installation for CDC Office	98304.00
3	59/4.7.2017	Sri Siva Sai Agencies , Kdapa	Supply of 2 Nos of new 2.0 ton Voltas Inverter Model Cool Type split AC units and Installation for Registrar Residence	98304.00
Total:				293412

**Code No.9**

**88) YVU - ACCOMMODATION PROVIDED FOR ESTABLISHMENT OF NEW SUB POST OFFICE AT YVU CAMPUS ON FREE OF COST SUBJECT TO PAYMENT OF ELECTRICITY CHARGES TO UNIVERSITY - ELECTRICITY CHARGES NOT COLLECTED FROM THE POSTAL DEPARTMENT FROM THE INCEPTION OF SUB POST OFFICE AT YVU CAMPUS - LOSS OF REVENUE - NEEDS ACTION.**

As verified from the file relating to providing Accommodation for Establishment of New Sub Post Office at YVU Campus it was noticed that the Vice Chancellor in his letter No. YVU/Engg. Dept/JTO/Post Office /2017-18 Dated: 17.7.2017 has permitted the Department of Posts, India for opening of New Sub Post Office in Yogi Vemana University Campus and it was also stated therein the University is Provided Accommodation at free of cost for Establishment of New Sub Post Office in the YVU Compus subject to payment of Electricity Charges.

Further the New Sub Post Office was established at Old PG Centre Library Building, YVU Campus and run the Sub Post Office with the Electricity taken from University . But No action was taken by Engg. Authority to collect the Electricity Charges from Sub Post Office by Providing Sub Meter, thus the institution forgone the revenue by way of non collection of Electricity charges from the Postal Department.

Hence early action would need to be taken to collect the Electricity Charges from the Postal Department from the date of establishment of Sub Post office in the YVU campus and the remit the same to university funds under intimation to Audit.

**89) YVUCDC - AFFILIATION FEE COLLECTED FROM ALL AFFILIATED COLLEGES WHILE GRANTING THE TEMPORARY / PERMANENT AFFILIATION FOR THE ACADEMIC YEAR 2017-18 AND REMITTED IN TO SEPARATE ACCOUNT OPERATED BY THE CDC -CASH BOOK NOT MAINTAINED AND PRODUCED - RECEIPTS AND PAYMENT OF THE SAID ACCOUNT NOT INCORPORATED IN THE ANNUAL ACCOUNT AND BUDGET - IRREGULAR - NEEDS ACTION**

The University has collected the Affiliation fees at the following rates from all Affiliated colleges while granting the Temporary and Permanent Affiliation for the Academic year 2017-18 and remitted the same in to Affiliation Account bearing No. 33309247956 operated by the CDC, YVU.

S.N	Course	Affiliation fees for Temporary Affiliation per each college	Affiliation fee for New Courses , Addl. Sections, New Combinations etc for UG Courses per each college	Affiliation fees for Permanent Affiliation per each college
1	Under Graduate	30000	15000	100000
2	Post Graduate ( Per Subject )	30000	0	100000
3	BEEd, MEd,DPEd, BPED, MPEd and Integrated BEd	30000	0	0
4	Law Courses	30000	15000	100000

As AP Financial Rules, the Cash book should be maintained in APTC ( Form -5 for all money transactions, but the cash book of afore said account operated by the CDC was not maintained and produced, thus the correctness of the receipts received under this account and payment made if any could not be verified.

However the Receipts and payment of the afore said account arrived as per Bank Pass book are detailed below.

OBas on 1.4.2017	Affiliation & CDC Processing Fee collected and remitted during the year 2017-18	Interest Accrued	Total receipts	Grand Total	Expenditure	C B as on 31.3.2018
1	2	3	4(2+3)	5(2+3+4)	6	7( 5-6)
1058100	9746680	203626	9950306	110808406	2556	11010962.00

Further, it was observed that the Receipts and Payment of the said Account not incorporated in the Annual Account and as well as in the Budget of the University and no action taken to utilize the same for Development activities of the University.



Hence early action would need to be taken to maintain the cash book of afore said Account and certified unspent balance of the said account after reconciling the same with the balance shown in the Bank Pass book besides to take appropriate action for incorporating the Receipts and Payment in the Annual Account and Budget to derive the actual financial position of the university.

Code No.9

**90) YVU HOSTEL CHIEF WARDEN ACCOUNT - PURCHASE OF OIL, MILK, PROVISIONS, GAS, CHICKEN, EGGS, BANANA, VEGETABLES, SWEETS, RICE ETC FROM 01.07.2017 - WITHOUT SERVICE TAX AND GST AS APPLICABLE - NEEDS ACTION**

The Government has introduced the GST in place of Service tax has to be collected on all services prescribed in the rules with effect from 1/7/2017 at prescribed rate as detailed below and remit the same to concerned department.

But as verified from the purchase of oil, milk, provisions, gas, chicken, eggs, banana, vegetables, sweets, rice etc in YVU hostel chief warden account for the year 2017-18 it was noticed that, without Service Tax up to 30.6.2017 and GST with effect from 1/7/2017. This is responsibility of the EA to implement the act and rules issued by the Government on GST, but the same exercise was not done.

Therefore necessary action may be taken to collect the GST at prescribed rate stated above from the due date which has to be collected and remit the same to concerned department under intimation to audit.

Code No.9

**91) YVUCDC - INSPECTION FEE COLLECTED FROM ALL AFFILIATED COLLEGES WHILE GRANTING THE TEMPORARY / PERMANENT AFFILIATION FOR THE ACADEMIC YEAR 2017-18 AND REMITTED IN TO SEPARATE ACCOUNT OPERATED BY THE CDC - CASH BOOK AND CONNECTED VOUCHERS NOT PRODUCED - RECEIPTS AND PAYMENT OF THE SAID ACCOUNT NOT INCORPORATED IN THE ANNUAL ACCOUNT AND BUDGET - IRREGULAR - NEEDS ACTION**

The University has collected the Inspection fees at the following rates along with the Affiliation fee for various courses from all Affiliated colleges while granting the Temporary and Permanent Affiliation for the Academic year 2017-18 and remitted the same in to Inspection Account bearing No. 32681437800 operated by the CDC, YVU.

S.N	Course	Inspection fees for Temporary Affiliation per each college	Inspection fees for New Courses , Addl. Sections, New Combinations etc for UG Courses per each college	Inspection fees for Permanent Affiliation per each college
1	Under Graduate	30000	15000	30000
2	Post Graduate ( Per Subject )	30000	0	30000
3	BEd, MEd,DPEd, BPED, MPed and Integrated BEd	30000	0	0
4	Law Courses	30000	15000	30000

But the connected Cash Book and Vouchers along with files were not produced to audit to verify the correctness of the correctness of the receipts received under this account and payment made and unspent balance could not be verified.

However the Receipts and payment of the afore said account arrived as per Bank Pass book are detailed below.

OBas on 1.4.2017	Inspection fee collected and remitted during the year 2017-18	Interest Accrued	Total receipts	Grand Total	Expenditure	C B as on 31.3.2018
1	2	3	4(2+3)	5(2+3+4)	6	7( 5-6)
355633	11597631	159330	11756961	12112594	1427525	10685069

Further it was observed that the Receipts and Payment of the said Account not incorporated in the Annual Account and as well as in the Budget of the University and no action taken to utilize the same for Development activities of the University.

Hence early action would need to be taken to produce the same to audit for verification besides to take appropriate action for incorporating the Receipts and Payment in the Annual Account and Budget to derive the actual financial position of the university.

**92) YVU - PREMISES IN THE NEW CENTRAL LIBRARY BUILDING, YVU CAMPUS ALLOTTED TO SBI SUBJECT TO PAYMENT OF RENT, ELECTRICITY AND WATER SUPPLY CHARGES TO THE UNIVERSITY - MONTHLY RENT AND ELECTRICITY CHARGES COLLECTED ONLY - NO ACTION TAKEN TO COLLECT THE WATER SUPPLY CHARGES ALONG WITH RENT AND ELECTRICITY FROM THE SBI - CERTAIN SUPERVISORY LAPSES NOTICED -NEEDS ACTION.**

As verified from the file relating to the allotment of the Building located in the New Central Library Building, YVU Campus to the SBI on rent basis it was noticed that the Building allotted to SBI subject to payment of Rent, Electricity and Water supply charges to the university on or before 5th of the succeeding month. The SBI has paid their monthly Rent and Electricity charges to University once in every two to three months without following the deadline fixed by the University. But the EA has not made any correspondence with the SBI for collection of Rent and Electricity on or before 5th of the Succeeding month. It shows clearly negligence in collecting the dues from SBI within the time framed by the University.

Further, As per Terms and conditions No.5 of the Agreement relating to allotment of the Building to SBI, the lessee has to pay Electricity Charges and Water Supply Charges on or before 5th of the succeeding month at their own cost in addition monthly rent. But the Electricity charges and monthly rent only collected from the SBI and no action taken to collect water supply charges also. Due to inaction of the EA the institution forgone revenue by way of non collection of Water supply charges from SBI and no proper action taken by the EA in this regard.

Further the Miscellaneous Demand Register showing the Demand, Collection and Balance of the Rent and Electricity charges collected from the SBI not maintained and produced, thus correctness of the rent and electricity charges due from SBI could not arrived.

Hence Early action would need to be taken to collect the Water supply charges from the SBI since the date of establishment of SBI and credited to University funds besides

to take appropriate action in collection of rent and electricity charges within the time framed by the University.

Code No.9

**93) GR ACCOUNT - AMOUNT DRAWN AND PAID TO SRI. PROF. K. CHANDRAIAH, REGISTRAR OF YVU TOWARDS PURCHASE OF INDUCTION COOKER, DOOR CURTAINS & MATS, BED SHEETS AND OTHER HOME NEEDS ITEMS FOR HIS RESIDENCE - MISUSE OF FUNDS - NEEDS RECOVERY-Rs.19652-00**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18 it was noticed that an amount of Rs.19652.00 was drawn in the following vouchers and paid to Sri. Prof. K. Chandraiah, Registrar of YVU towards purchase of Induction Cooker, Door Curtains & Mats, Bed Sheets and home other items for his residence.

Even though there is no provision made in University Act for incurring such expenditure, the afore said purchases were made for Registrar Residence with the University funds. From the above it is vivid and clear that the Registrar has willfully violated the drawing powers for his personal benefits and funds were misused, which is highly irregular and illegitimate, thus the expenditure incurred for said purpose is not admitted in audit.

Hence the expenditure incurred by violating the rules for said purposes would need to be recovered from the Sri. Prof. K. Chandraiah, Registrar of YVU and credited to university funds under intimation to audit besides to take appropriate action against concerned for misuse of Drawing Powers.

S.N	Vr No& Date	Purpose for which amount drawn and paid to Registrar	Amount
1	37/30.5.2017	Purchase of Induction Cooker, Door Curtains & Mats , Bed Sheets and other items for his residence .	15454
2	50/14.6.2017	Purchase of Bed sheets for his Residence	4198
<b>Total:</b>			<b>19652</b>

**94) GR ACCOUNT - SRI. PROF. K. CHANDRAIAH, REGISTRAR OF YVU HAS ACCOMMODATED AT VARIOUS LODGE AND HOTEL IN KADAPA ON HIS PERSONAL PURPOSE -ACCOMMODATION CHARGES DRAWN AND PAID TO REGISTRAR FROM UNIVERSITY FUNDS - IRREGULAR-NEEDS RECOVERY-Rs.10878-00**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18 it was noticed that an amount of Rs.10878.00 was drawn in the following vouchers and paid to Sri. Prof. K. Chandraiah, Registrar of YVU towards the expenditure incurred for Accommodation at various places in Kadapa town as detailed below

Even though there is no provision made in University Act for incurring such expenditure, the amounts drawn and paid to Registrar from the University funds. Which is irregular and This is responsibility of the Registrar as DDO, to watch act and rules while admitting the bills, but the same was not done.

From the above it is vivid and clear that the Registrar has willfully violated the drawing powers for his personal benefits and funds were misused, which is highly irregular and illegitimate, thus the expenditure incurred for said purpose is not admitted in audit.

Hence the expenditure incurred by violating the rules for said purposes would need to be recovered from the Sri. Prof. K. Chandraiah, Registrar of YVU and credited to university funds under intimation to audit besides to take appropriate action against concerned for misuse of Drawing Powers.

S.N	Vr No& Date	Purpose for which amount drawn and paid to Registrar	Amount
1	26/2.5.2017	Expenditure incurred for Accommodation at APTDCL, Kdapa from 25.4.2017 to 29.4.2017	4040
2	30/8.5.2017	Expenditure incurred for Accommodation at Manasa in, Kdapa from 1.5.17 to 2.5.2017	4438
3	35/19.5.2017	Expenditure incurred for Accommodation at R&B Inpection Bungalow from 8.5.2017 to 12.5.2017	2400
<b>Total:</b>			<b>10878</b>

**95) GR ACCOUNT - PROVIDING 2 NUMBERS OF NEW 2.0 TON VOLTAS INVERTER MODEL COOL TYPE SPLIT AC UNITS AND KENT RO SYSTEM AT THE RESIDENCE OF PROF.K. CHANDRAIAH, REGISTRAR OF YVU AND PAYMENT MADE FROM UNIVERSITY FUNDS - VIOLATING THE RULES AND MISUSE OF FUNDS-NEEDS RECOVERY-Rs.116439.00**

In the following vouchers an aggregate amount of Rs. 116439.00 was drawn from GR Account and spent towards Providing 2 numbers of new 2.0 ton Voltas Inverter Model cool type Split AC Units and Kent RO System at Residence of Prof. K. Chandraiah, Registrar of YVU.

As verified from the Connected voucher along with the file the following observations were noticed.

- 1) There is no provision in University Act and rules for Providing new 2.0 ton Voltas Inverter Model cool type Split AC Units and Kent RO System at Residence of Prof. K. Chandraiah, Registrar of YVU. This type of Expenditure should be borne by the individual itself as it was not relates to the University.
- 2) It was also observed from the voucher that, the VC has also accorded permission bluntly without observing the Act and rules. The University funds should be utilized only for development activities not for any other individual purposes ,hence the expenditure incurred by violating the rules is not admitted in audit.
- 3) From the it is vivid and clear that the Registrar has willfully violated the drawing powers for his personal benefits and funds were misused, which is highly irregular and illegitimate.

Therefore the entire expenditure incurred by violating the rules for said purpose amounting to Rs.116439.00 would need to be recovered from the Registrar under intimation audit besides to take appropriate action against the concerned and to avoid such waste full expenditure in future.

S.N	Vr NO& Date	Purpose for which amount drawn and spent	Amount
1	59/4.7.2017	Providing 2 numbers of new 2.0 ton Voltas Inverter Model cool type Split AC Units for the Residence of Registrar	98304
2	104/22.9.2017	Providing Kent RO System for Registrar s Residence	18135
<b>Total:</b>			<b>116439</b>

**96) YVU - VARIOUS FEES COLLECTED FROM THE STUDENTS AND AFFILIATED COLLEGES FOR THE ACADEMIC YEAR 2017-18 - CERTAIN SUBSIDIARY REGISTERS AND DEMAND, COLLECTION AND BALANCE OF FEES NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE FEES COLLECTED COULD NOT BE VERIFIED - NEEDS ACTION.**

During the course of audit on the accounts of YVU for the year 2017-18 it was observed that the following major fees were collected from the students and Affiliated Colleges by the University for the Academic Year 2017-18.

S.N	Nature of fees collected during the Academic Year 2017-18
1	Examination Fees
2	Admission fees
3	Affiliation and Inspection fees
4	Registration, Matriculation fees
5	University Service Fees
6	IUT & NSS fees
7	CDC and ICT Processing Fees
8	Fees for self supporting & integrated courses
9	Fees collected from YVU students

But the connected subsidiary Register and Demand, Collection and Balance of afore said fees were not maintained and produced to for verification. Due to inaction of the Executive Authority in maintenance of afore said records the correctness of the fees collected and balance could not be verified and certified.

Hence necessary action may be taken for maintenance of connected subsidiary registers and DCB of fees.

**97) YVU - ELECTRICITY CONNECTION PROVIDED TO PRIVATE / GOVT. ORGANIZATION SUBJECT TO PAYMENT OF ELECTRICITY CHARGES TO UNIVERSITY -ELECTRICITY CHARGES REMITTED BY THE SAID FIRMS TOUNIVERSITY WITHOUT FOLLOWING THE TIMEFRAMED BY THE UNIVERSITY -CONNECTED REGISTERS NOT MAINTAINED AND PRODUCED - NEEDS ACTION.**

The following Private / Govt. Organization were provided the Electrical Connection subject to payment of Electricity charges to University on or before 25th of the succeeding month.

S.N	Name of the Private / Govt. Organization
1	Bharat Sanchar Nigham Limited (BSNL)
2	State Bank of India for ATM & Office
3	University Canteen
4	STD Booth & Xerox Centre

The Electricity charges remitted by them in GR Account of YVU once in two to three month without following the time framed by the University and Register showing the Demand , collection and Balance of the Electricity Charges not maintained and produced to audit for verification.

Hence necessary action may be taken in this regard.

**98) YVU - RENT ON ROOMS LOCATED IN THE GUEST HOUSE OF  
YVU COLLECTED AND REMITTED IN GR ACCOUNT -  
CERTAIN SUPERVISORY LAPSES NOTICED - NEEDS ACTION.**

During the course of audit on the accounts of YVU for the year 2017-18 it was noticed that the rent on rooms located in the Guest House of YVU collected at the following rates and remitted in to GR Account of YVU.

S.N	Room type	No. of rooms having in the Guest House	Rent fixed per day orally without orders of the University in Rs.
1	A /C Suits	02	400
2	Single room A/C	02	200
3	Non A/C Rooms	48	50

As verified from the Collection Register and remittance particulars of rents on Rooms located in the Guest House collected, the following supervisory lapses were noticed.

- 1) The rents on rooms located in the Guest House collected at the afore said rates orally without any orders of the university and no action taken to obtain orders from the university for fixation rent on rooms located in the Guest House.
- 2) Certain Department Heads of YVU and outer staff were requested the Registrar to allot the rooms in Guest House and after that the Register has instructed to concerned Guest House to allot the rooms on payment basis. But the rooms allotted to without collecting the rent, thus the revenue forgone the university.
- 3) In most of the cases the rooms were allotted on rent free basis without any specific orders in this regard.
- 4) The collected room rent was utilised directly by the Concerned for Maintenance of Guest House without remitting the same in to GR Account and the remaining amount only remitted in to GR Account.

As per Financial Rules if the money collected on behalf of University, the same should be remitted in to account on the next day and it could not be utilized directly without remitting in to account. Contrary to this the collected amount utilized directly without remitting the same in to account is irregular and contrary to rules. Hence such practice should be avoid.

Therefore necessary Action may be taken in this regard.



**99) RENTS - RENT ON VACANT LAND ALLOTTED TO INDUS TELECOMMUNICATION TOWER COLLECTED AND REMITTED - SUPPORTING RECORDS NOT MADE AVAILABLE TO AUDIT TO VERIFY THE CORRECTNESS OF THE RENT COLLECTED AND REMITTED - NEEDS ACTION.**

As verified from the Bank Statement and Cash book relating to General Revenue Account for the Year 2017-18 it was noticed that the Rent on vacant Land located in the premises of the University Campus allotted to Indus Telecommunication Tower was collected @ 11979/- per month.

But the following supporting records not made available to audit to verify the correctness of the collection of the rent on vacant land allotted to Indus Telecommunication Tower and remitted to University funds.

- 1) The MoU/ Agreement concluded between the University and lessee relating to the Vacant Land allotted to Indus Telecommunication Tower on monthly rent basis not made available to audit , in the absence of the same it is not known to audit whether the lease period was renewed by enhancing the rent before expiry of Lease Period or not.
- 2) The Miscellaneous Demand Register not maintained and produced , thus the correctness of the Demand, collection and Balance of rent could not be arrived.
- 3) It was also observed that the rent was not collected from the lessee regularly on or before 5th of the succeeding month and it is remain habitual.
- 4) Further it is not known to audit whether the rent on vacant Land allotted to lessee for Tele Communication Tower collected along with GST at prescribed rate or not.

Hence the afore said records have to be maintained and produced to audit for verification

**100) GR ACCOUNT - PROVIDING SOFTWARE SOLUTIONS FOR GRANTING / RENEWING TEMPORARY AND PERMANENT AFFILIATION FOR ALL TYPES OF AFFILIATED COLLEGES UNDER YVU THROUGH ONLINE PROCESS - WORK ENTRUSTED TO M/S I BONGO IT SOLUTIONS PVT. LTD, HYDERABAD BY CALLING THE QUOTATIONS INSTEAD OF TENDERS - PAYMENT MADE TO SAID FIRM WITHOUT DEDUCTING THE TDS UNDER 194 J - EXCESS PAYMENT MADE - NEEDS ACTION RS. 579887.00**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18 it was noticed that an aggregate amount of Rs.579887.00 was drawn in the following vouchers and paid to M/s i bongo IT Solutions Pvt. Ltd, Hyderabad towards "Providing Software Solutions for granting/renewing Temporary and Permanent affiliation for all types of Affiliated colleges under YVU through online Process".

As verified from the connected voucher along with the file relating to subject work, it was noticed that the College Development Council of YVU has proposed to implement online process for Granting /Renewing of Temporary and Permanent Affiliation to the Colleges having UG, PG, BEd, MEd, Integrated BEd, BPed, DPed and Law Courses under the jurisdiction of YVU in order to improve transparency in the process and Digitalization of Information . Accordingly the quotations were called for by publishing tender notice in the University Web site instead of calling tenders through e- procurement platform by publishing the tender notice in large circulated news papers to get more competitive rates in tenders. The lowest quotation for Development and Design Charges for execution of subject work was received from M/s i bongo IT Solutions Pvt. Ltd, Hyderabad for Rs. 648500.00 and the same was approved by the CPC on 17.5.2017.

Further it was observed that the work Order was issued to Lowest Quotationer without approval of the EC. This is the responsibility of Executive Authority to bring all the work/ supplies costing more than Rs. 500000.00 for approval of the EC , But the same exercise was not done.

Further the work order was issued to said firm by showing the cost of Development and Design Charges payable to

said firm for Rs.723350.00 instead of Rs.648500.00 and accordingly the payment made to said firm as detailed below. Thus an amount of Rs. 74850.00 was excess paid to firm than the cost of Development and Design Charges approved by the CPC.

On 30.6.2017 in Vr No. 55	Rs. 436425.00
On 28.3.2018 in Vr No. 238	Rs. 143462.00
During the year 2018-19	Rs. 143463.00
<b>Total</b>	<b>: Rs. 723350.00</b>

Further it was observed from the voucher that the payment made to said firm without deducting the TDS @ 10 % under section 194 J of Income Tax Rules 1961 from the bill before making payment, Thus an amount of Rs.57989.00 ( Value of work done during the year:579887.00X10%) was excess paid. Hence the excess payment made would need to be recovered from the persons responsible.

Due to inaction of the Executive Authority in entrusting the work to said firm by obtaining the Quotations instead of calling the Tenders through e - procurement platform and issued work order to said firm without approval of the EC, the correctness of the expenditure incurred for said purpose could not be verified and the same is held under objection.

S.N	Vr No& Date	Details	Amount
1	55/30.6.2017	Amount paid to M/s i bongo IT Solutions Pvt. Ltd, Hyderabad towards providing Software solutions to for online affiliation process ( 50% payment and Yearly recurring charges )	436425.00
2	238/28.3.2018	Amount paid to M/s i bongo IT Solutions Pvt. Ltd, Hyderabad towards providing Software solutions to for online affiliation process	143462
<b>Total:</b>			<b>579887</b>

Code No.9

**101) GR ACCOUNT - OVER TIME ALLOWANCE PAID TO THE GARDENERS WHO WERE ENGAGED ON DAILY WAGE BASIS IN ADDITION TO THEIR REGULAR MONTHLY WAGES THROUGH DR. A. MADHUSUDAN REDDY, COORDINATOR FOR BOTANICAL GARDEN AND CAMPUS GREENERY - ESTIMATE FOR REQUIREMENT OF ADDITIONAL MAN POWER FOR GARDENING AND CAMPUS GREENERY NOT PREPARED - CORRECTNESS OF THE OT ALLOWANCE PAID COULD NOT BE VERIFIED - NEEDS ACTION.**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18 it was noticed that an aggregate amount of Rs. 180000.00 was drawn and paid to Dr. A. Madhusudan Reddy, Coordinator for Botanical Garden and Campus Greenery during the audit under Report @ Rs.15000.00 per month towards payment of OT Allowance to the Gardeners who were engaged on Daily wage basis in additions to their regular monthly wages.

As verified from the connected vouchers along with the file it was ascertained that the estimate for requirement of additional man Power for Gardening and compus Greenery not prepared approved by the concerned . Hence the correctness of the OT Allowance paid to existing Gardeners could not be verified . As such the expenditure incurred for said purpose is held under objection.

Code No.9

**102) GR ACCOUNT - OTHER ALLOWANCES PAID TO TIME SCALE AND WORK CHARGED EMPLOYEES ALONG WITH THIER REGULAR MONTHLY SALARIES - IRREGUALR -NEEDS RECOVERY-Rs .21600-00.**

As verified the G R Accounts of YVU it was noticed that the other Allowances amounting to Rs.21600-00 made to the following Time Scale and Work Charged Employees during the audit under report along with their regular salaries 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.

S.N	Name of the Employee	Designation	Cadre	Other Allowances paid per month	Total Other Allowances paid during the year
1	S. Ghouse Mohiddin	Office Subordinate	Time Scale Employee	500	6000
2	K Narasimhulu	Office Subordinate	Time Scale Employee	500	6000
3	T Venkaraiah	Office Subordinate	Time Scale Employee	500	6000
4	K Ramachandra Reddy	Asst. Engineer	Work Charged	300	3600
<b>TOTAL</b>					<b>21600</b>

Code No.9

**103) GR ACCOUNT - ESTIMATE PREPARED FOR SUPPLY OF SHOE ROCKS FOR VCS BUNGALOW AT KADAPA AND PAYMENT MADE TO CONTRACTOR WITHOUT RECORDING THE MBOOK - CORRECTNESS OF THE PAYMENT COULD NOT VERIFIED - NEEDS ACTION-Rs.19788.00**

During the course of Audit on the Accounts of General Revenue of YVU for the year 2017-18 it was noticed that an amount of Rs.19788.00 was drawn and paid to L. Narayana Reddy Contractor towards supply of Shoe Rocks for VCs Bungalow at Kadapa.

As verified from the voucher and file relating to the subject work it was noticed that the Engg. Authority has prepared the estimate for the subject work for Rs.19800.00 and the work was entrusted to L. Narayana Reddy Contractor by obtaining the Quotations and completed the work in all aspects. But the payment made to contractor without recording the details in the M.Book. As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I all the works / supplies should be recorded in the M.Book and recommend for payment after check measuring the same by the competent Engg. Authority. But the same exercise was not done, thus the correctness of the payment made could not be verified in audit. Hence the expenditure incurred for said purpose is held under objection.

Code No.9

**104) YVU EXAMINATION ACCOUNT - "PROVIDING SOFT WARE SOLUTIONS FOR COMPUTERIZATION OF MARKS AND RESULT PROCESSING OF UG /PG / PROFESSIONAL COURSES FOR SEMESTER SYSTEM EXAMINATIONS " - WORK ENTRUSTED TO M/S VIBHA SOLUTIONS, VIJAYAWADA BY OBTAINING THE QUOTATION INSTEAD OF CALLING THE TENDERS THROUGH E-PROCUREMENT PLAT FORM -IRREGULAR -NEEDS ACTION Rs.3314265-00.**

During the course of Audit on the Accounts of Examination Account of the YVU for the year 2017-18, it was noticed that an aggregate amount of Rs.3314265.00 was drawn in the following vouchers and paid M/ s Vibha Solutions, Vijayawada towards "Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses for semester System Examinations".

As verified from the connected voucher along with the file relating to Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses for semester System Examinations, it was noticed that the said work entrusted to M/s Vibha Solutions, Vijayawada by obtaining the quotations instead of calling the tenders through e- procurement platform by publishing the tender notice in large circulated news papers to get more competitive rates in tenders.

As per Go Ms No.2 Finance (Works & Projects F7) Department dt:3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works etc. to get more competitive rates in tender, contrary to this the work of Proving Soft ware solutions was entrusted by obtaining the quotations. This is irregular and violating the rules. Hence sufficient action may be taken in this regard expeditiously.

Due to inaction of the Executive Authority the expenditure incurred for said purpose is not admitted in audit and is held under objection.

<b>S.N</b>	<b>Vr No &amp; Date</b>	<b>Purpose for which amount drawn and paid to M/s Vibha Solutions , Vijayawada</b>	<b>Amount</b>
1	15/13.4.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses.	445800
2	91/ 15.6.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses.	161375
3	173/ 31.7.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses.	397419
4	204/ 28.8.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses	129452
5	205/ 28.8.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses.	36133
6	371/1.10.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses.	820303
7	561/9.3.2018	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses	505565
8	601/31.3.2018	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses.	818218
<b>Total:</b>			<b>3314265</b>

**105) YVU EXAMINATION ACCOUNT - "PRINTING AND SUPPLY OF OMR WITH ANSWER BOOKLETS, MARKS MEMO AND PROVISIONAL CERTIFICATES FOR UG /PG / PROFESSIONAL COURSES SEMESTER SYSTEM EXAMINATIONS " - WORK ENTRUSTED TO M/S HITECH PRINT SYSTEMS LIMITED , KRISHNA DISTRICT BY OBTAINING THE SINGLE QUOTATION INSTEAD OF CALLING TENDERS THROUGH E- PROCUREMENT PLAT FORM - PAYMENT MADE TO SAID PRINTER WITHOUT DEDUCTING THE TDS UNDER 194J OF INCOME TAX RULES - IRREGULAR - NEEDS ACTION-Rs.5097728.00**

During the course of Audit on the Accounts of Examination Account of the YVU for the year 2017-18 it was noticed that an aggregate amount of Rs. 5097728 .00 was drawn in the following vouchers and paid M/s Hitech Print Systems limited , Krishna District towards "Printing and supply of OMR with Answer Booklets, Marks Memo and Provisional Certificates for UG /PG / Professional courses Examinations".

As verified from the connected voucher along with the file relating to Printing and supply of OMR with Answer Booklets ,Marks Memo and Provisional Certificates for UG /PG / Professional courses , it was noticed that the said work entrusted to M/s Hitech Print Systems limited , Krishna District by obtaining the single quotation from them instead of calling the tenders through e- procurement platform by publishing the tender notice in large circulated news papers to get more competitive rates in tenders.

As per Go Ms No.2 Finance ( Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works etc. to get more competitive rates in tender , contrary to this the said the work of printing and supply of OMR with Answer Booklets , Marks Memo and Provisional certificate was entrusted by obtaining the single quotation . This is irregular and violating the rules. Hence sufficient action may be taken in this regard expeditiously.

Further the payment made to M/s Hitech Print Systems limited, Krishna District without deducting the TDS @ 10% from the bill under section 194 J of Income Tax Rules 1961,thus an amount of Rs. 5097728.00 ( Total bill amount paid during the year : 5097728 x 10% = 509773.00) was excess paid . Hence the same would need to be recovered from the persons responsible under intimation to audit.

Due to inaction of the Executive Authority in calling of tenders through e- procurement plat form and non deduction of the TDS from the bill, the expenditure incurred for said purpose is not admitted in audit and is held under objection.

S.N	Vr No& Date	Purpose for which amount drawn and paid to M/s Hitech Print Systems limited, Krishna District	Amount
1	143/ 6.7.2017	Supply of Marks Memos to University	186000
2	144/ 6.7.2017	Supply of Marks Memos to University	69000
3	145/ 6.7.2017	Supply of Provisional Certificates to University	150000
4	268/ 7.10.2017	Supply of BEd OMR with answer booklets	66774
5	269/ 7.10.2017	Supply of PG OMR with answer booklets	357500
6	270/ 7.10.2017	Supply of PG OMR with answer booklets	1223286
7	271/ 7.10.2017	Supply of UG OMR with answer booklets	658236
8	272/ 7.10.2017	Supply of LAW OMR with answer booklets	85600
9	302/ 26.10.2017	Supply of LAW OMR with answer booklets	47898
10	338/ 17.11.2017	Supply of printing with answer booklets	125747
11	380/7.12.2017	Supply of printing with answer booklets	474659
12	381/7.12.2017	Supply of printing with answer booklets	916845
13	382/7.12.2017	Supply of printing with answer booklets	661894
14	400/14.12.2017	Supply of printing with answer booklets	74289
<b>Total:</b>			<b>5097728</b>

Code No.9

**106) GR ACCOUNT - 22 NUMBERS OF DAILY WAGE WORKERS AND ONE PART TIME MEDICAL OFFICER WORKED AT YSREC OF PRODDUTUR - WAGES OF THE SAID WORKERS MET FROM GR ACCOUNT OF YVU INSTEAD OF YSREC OWN FUNDS - IRREGULAR AND REIMBURSE THE SAME FROM YSREC PRINCIPAL ACCOUNT TO GR ACCOUNT - NEEDS ACTION-Rs. 2151402.00**

During year under report an aggregate amount of Rs. 2151402.00 was drawn from GR Account and paid to 22 Numbers of Daily wage workers and one Part Time Medical Officer worked at YSREC of Proddutur towards their wages for the months from 3/2017 to 1/2018.

The YSREC, Proddutur has collected various fees from the students and remitted the same in to separate account operated by the Principal of YSREC for Maintenance of College and Hostel . Further it was observed that No amounts have been transferred from the YSREC to GR Account of YVU for meeting the such expenditure. Hence, the wages of 22 Numbers of Daily wage workers and one Part Time Medical Officer engaged at YSREC of Proddutur should be met from the Principal account of YSREC said Account. But the wages of said Daily wage workers worked at YSREC of Proddutur paid from GR Account of YVU every month is not in order.

Hence early action would need to be taken for reimburse the same from YSREC Prl. Account to GR Account besides to stop such practices immediately.



**107) DST ALLIANCE AND R&D MISSION ACCOUNT - AMOUNT RECEIVED FROM THE FELLOWSHIP FOR STUDENTS - CONNECTED RECORDS AND REGISTERS NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE AMOUNT COULD NOT BE VERIFIED - OTHER DEFECTS - NEEDS ACTION.**

During the year an amount of Rs. 8179891.00 was received from the fellowship for students and remitted to DST Alliance And R&D Mission Account. But the connected files and registers not maintained and produced to Audit for verification. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit. But the same was not produced by the EA. In the absence of the above the correctness of the amount could not be verified in Audit.

**DST Alliance And R&D Mission Account - Certain Defects noticed.**

1. During the year an amount of Rs. 9055095/- was drawn and paid to project fellows who were worked under the control of project investigator towards fellowship.
2. The details of number of projects approved by the DST and sanction of project amount not made available.
3. The Projects of Guidelines not produced to audit.
4. Projects Allotment - Sanction - Payment (ASP) Register not produced.
5. Utilization Certificates not produced.

Hence early action would need be taken by the executive authority to rectify the defects pointed out from the persons responsible.

**108) GENERAL PROVIDENT FUND ACCOUNT - FIXED DEPOSITS WERE DRAWN UNDER BLOCK GRANT INSTEAD OF GENERAL PROVIDENT FUND ACCOUNT - CERTAIN DEFECTS NOTICED.**

During the course of audit for the year 2017-18 of Yogi Vemana University, Kadapa while verifying the records relating to General Provident Fund Account for the year 2017-18, the following certain defects were noticed.

- 1) During the year an aggregate amount of Rs.760944/- was drawn and converted as FDs to earn better rate of Interest. As verified from the respective FDRs it was observed that the FDs was drawn under Block Grant instead of General Provident Fund account.
- 2) The due date for renewal of FDR bearing no.36910559300 is 05.12.2018. But the same was renewed after lapse of 2years on 12.6.2020. for Rs.379040-00 and the due date for renewal of FDR bearing no.37296010303 is 22.05.2019. But the same

was renewed after lapse of 2years on 08.12.2020. for Rs.381904-00From the above it shows clear slackness of the competent Authority.

- 3) The consolidated balance of the PF in respect of the staff those who were transferred from other Universities to Y.V. University was received and credited into account. But the details of the outstanding balance at the end of the Financial year and subscription of the employee till the date of transfer not made available. Due to which the correctness of the Interest worked out and credited to account could not be verified.

Hence early action would need be taken by the executive authority to rectify the defects pointed out from the persons responsible.

**Code No.9**

**109) GR ACCOUNT - ELECTRICAL ALLOWANCES PAID TO TIME SCALE AND NMR EMPLOYEES ALONG WITH THIER REGULAR MONTHLY SALARIES - IRREGULAR AND AUTHORITY NOT POINTED OUT -NEEDS RECOVERY-Rs.21600-00.**

As verified the G R Accounts of YVU it was noticed that the Electricity Allowances amounting to Rs. 210000-00 made to the following Time Scale and NMR Employees during the audit under report along with their regular salaries without mentioning the any Government Authority. This is irregular and contrary to rules .Action would need to be taken to recover the said amount from the persons responsible and credit the same in to university funds under intimation to Audit.

S.N	Name of the Employee	Designation	Cadre	Electricity Allowance paid per month	Total Other Allowances paid during the year
1	N Prasad Rao	Electrician	Time Scale	2500	30000
2	L Obul Reddy	Electrician	Time Scale	2500	30000
3	L SivaPrasad	Electrician	Time Scale	2500	30000
4	V Babjan	Electrical Helper	Time Scale	2500	30000
5	R BabaFakruddin	Electrical Helper	Time Scale	2500	30000
6	V Venkata Subbaiah	Electrical Helper	NMR	2500	30000
7	N LakshmiNarayana Raju	Electrical Helper	NMR	2500	30000
<b>TOTAL</b>					<b>210000</b>

**110) GR ACCOUNT - RISK ALLOWANCE PAID TO HOSTEL WORKERS WHO WERE ENGAGED ON OUTSOURCING, NMR, TIME SCALE AND FOOD BASED WITHOUT APPROVAL OF THE GOVERNMENT - IRREGULAR - NEEDS RECOVERY - Rs.275881.00**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18 it was noticed that an aggregate amount of Rs. 275881.00 was drawn in the following vouchers and paid to Hostel workers towards Risk Allowance.

The Government of Andhra Pradesh has categorized the employees in various Departments those who are eligible for Risk Allowance and issued orders in Go.Ms.No.157 Finance ( HR.VI-TFR-A-& L- TA) Department Dated : 11.12.2015, whereas the Hostel workers not covered therein . Hence the Hostel workers are not entitle for claiming of Risk Allowance. But the Risk Allowance paid to Hostel workers irregularly every month as against the Govt. Order and no action taken for getting the approval of the Government in this regard.

Hence the same would need to be recovered from the persons responsible. Further it is instructed that to stop such activities made by violating the Government orders expeditiously.

S.N	Vr No & date	Details	Amount
1	103/21.9.2017	Risk Allowance paid to Hostel Workers of YVU for 55 members for the period from 19.6.2017 to 31.7.2017	88200
2	109/26.9.2017	Risk Allowance paid to Hostel Workers of YVU for the month of August -2017	65900
3	169/19.12.2017	Risk Allowance paid to Hostel Workers of YVU for the month of November -2017	59800
4	192/11.1.2018	Risk Allowance paid to Hostel Workers of YVU for the month of December -2017	61981
<b>Total:</b>			<b>275881</b>

**111) GR ACCOUNT - PROVIDING MEALS TO THE MEMBER, BADMINTONS OFFICIALS AND ORGANIZING COMMITTEE MEMBERS OF YVU ON THE EVE OF 3<sup>rd</sup> DAY OF ALL INDIA INTER UNIVERSITY BALL BADMINTON TOURNAMENT HELD AT YVU - NO ACTION TAKEN TO OBTAIN ANY SEALED QUOTAION FROM THE CATERERS AND EXPENDITURE INCURRED FROM GR ACCOUNT INSTEAD OF IUT ACCOUNT - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS FROM THE BILL - NEEDS ACTION -Rs.65100.00**

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2017-18 it was noticed that an amount of Rs. 65100.00 was drawn and paid to Friends General Stores, Kadapa towards Providing 420 nos of Meals to the Member, Badmintons Officials and Organizing Committee members of YVU on the eve of 3rd day of All India Inter University Ball Badminton Tournament held from 27.12.2017 to 30.12.2017 at YVU.

As verified from the voucher along with the file, the following observation were noticed

- 1) 420 numbers of Meals @ 155 per each supplied by the Friends General Stores, Kadapa to the Member, Badmintons Officials and Organizing Committee members of YVU and payment made to him without taking any action to call for any sealed questions from the interested caterers, due to which the correctness of the payment made could not be verified.
- 2) Separate account maintained and operated for IUT to meet the expenditure relating to Sports events only . But the Payment made to Supplier for supply of meals to members who were attended for conducting the All India Inter University Ball Badminton Tournament held at YVU Campus from GR Account instead of IUT Account. The Reasons for meeting the expenditure from GR Account though the sufficient funds having in the IUT Account not explained to audit.
- 3) The payment made to supplier without deducting the TDS@2% from the bill, thus an amount of Rs.1302.00( 65100x 2% = 1302.00 ) was excess paid.

Due to afore said defects the expenditure incurred for said purpose is held under objection.

**112) 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 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.N	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.N	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.Nagani (Against the post of S.A.,)	BC-W	10	
4		4. Junior Assistant	K.Srinivasa Prasad (Against the post of S.A.,)	OC	11	

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 were held under objection. Action would need to be taken to recover the amounts from the persons responsible.

**Code No.9**

**113) 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 2017-18
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
		<b>TOTAL</b>	<b>1944566</b>

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.

**Code No.10**

**114) DEVELOPMENT ACCOUNT - WORK RECOVERIES DEDUCTED, BUT NOT REMITTED - Rs.3236-00.**

During the year under report, it was noticed that an amount of Rs.3236-00 was deducted towards Statutory recoveries like I.T, NAC, L.CESS from the work bills of Development Account of Yogivemana University for the year 2017-18 as detailed below. But the same were not remitted to the concerned head of accounts till the close of audit. Hence action would needs to be taken to remit the statutory recoveries to connected head of accounts under intimation to audit.

**ABSTRACT OF OUTGOING RECOVERIES TO BE REMITTED FOR THE YEAR 2017-18 IN DEVELOPMENT ACCOUNT**

S.N	Name of the Recovery	Total amount recovered Rs.	Amount remitted Rs.	Balance to be remitted Rs.
1	IT	2088-00	0	2088-00
2	L.CESS	1044-00	0	1044-00
3	NAC	104-00	0	104-00
	<b>TOTAL Rs.</b>	<b>3236-00</b>	<b>0</b>	<b>3236-00</b>

**115) AUDIT FEE NOT REMITTED TO CONCERNED HEAED OF ACCOUNTS-NEEDS ACTION - Rs.3547029-00**

During the course of audit on the accounts of Yogi Vemana University, Kadapa for the year 2017-18, it was observed that, an average audit fee calculation for the year 2017-18 was arrived basing on the actual audit done by the staff of State Audit Department is calculated an amounting to Rs.821047-00 was not remitted to state funds.

However, an amount of Rs.3547029-00 was pending remittance of Audit fees from 2006-07 to 2017-18 is noted here under.

S.N	Year	Amount Arrived
1	2006-2007	10340
2	2007-2008	18425
3	2008-2009	130654
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
11	2016-2017	281739
<b>Arrear audit fee Total</b>		<b>1362991</b>
Current Year Audit Fee 2017-18		821047
<b>Grand Total</b>		<b>3547029</b>

**116) SECURITY DEPOSIT - CONNECTED M.BOOKS, ESTIMATES, FILES WERE NOT PRODUCED-NEDS ACTION -Rs.38280.00**

During the course of audit as verified from the following vouchers it was noticed that an amount of Rs. 38280.00 were drawn and paid the contractors under Security Deposit 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	M.Book No	Details	Amount
1	691/6-6-2017	Smt G.Krishna Sudha Rani towards construction of sports dias 12x8mts in YVU, Kadapa	18868-00
2	1188/6-6-2017	D.C.Reddaiah towards improvements to existing damaged barbed wire fencing around Botanical Garden	7941-00
3	918/6-6-2017	D.C.Reddaiah towards construction of Botanical Garden	11471-00
<b>TOTAL</b>			<b>38280-00</b>



Code No.11

**117) CONTROLLER OF EXAMINATION ACCOUNT - EXECUTION OF WORKS - CONNECTED M BOOKS, TENDER FILES AND AGREEMENTS ETC WERE NOT PRODUCED TO AUDIT. Rs.350975-00**

During the course of audit on the accounts of Y.V. University for the year 2017-18, it was observed that, the following works were executed by the university for the worth of Rs.350975-00 under Controller of Examination account operated by the YVU kadapa for the year 2017-18.

But the connected M Books, Estimates, Tender Files and Agreements etc., were not made available to audit. In absence of the same, the correctness of the expenditure incurred in the following vouches were could not be certified in audit.

Hence, Action would needs to be taken by the executive authority to produce the same to audit at an early date.

S.N	Vr.No/ Date	Particulars	Amount
1	328/ 17.11.2017	Amount paid to G. Rajeshreddy Contractor towards providing partition to control of examination chamber at first floor of Administrative building in YVU MB No. 1178	60895
2	440/ 4.1.2018	Amount paid to G. Rajeshreddy Contractor towards providing new electrical connection the shifted control of examination chamber at first floor of Administrative building in YVU MB No. 1028	159986
3	358/ 23.11.2017	Amount paid to Y. Sunilkumar Contractor towards providing & fixing Armstrong make soft fiber tiles to control of examination chamber at first floor of Administrative building in YVU MB No. 673	130094
<b>TOTAL</b>			<b>350975</b>

Code No.11

**118) EXAMINATION ACCOUNT - VEHICLES - LOG BOOKS NOT PRODUCED - NEEDS ACTION-Rs.40585-00**

During the course of Audit, as verified from the following vouchers, an amount of Rs.40585-00 Were drawn and paid towards purchase of petrol, Diesel etc., for the University Vehicles. But, the 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 said purpose was held under objection. The executive authority requested to maintain and produce the above said records to produce to audit for verification at early date.

S.N	Voucher No & Date	Particulars	Amount
1	43/2-5-2017	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	11557
2	70/26-5-2017	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	10851
3	158/20-7-2017	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	8431
4	291/18-10-2017	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	7056
5	395/13-12-2017	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	2690
<b>TOTAL</b>			<b>40585</b>

Code No.11

**119) PRINCIPAL REGULAR COURSE ACCOUNT - FDR - FDs REGISTER NOT PRODUCED - FDs NOT PRODUCED IN ORIGINAL - NEEDS ACTION.**

During the Course of Audit on the Accounts of CP Brown Library YVU Kadapa for the year 2017-18, while verifying the Cash Book with reference to the vouchers, it was noticed that the, an amount of Rs.10000000-00 were made in respect of FDs. But the FD Register was not produced to verify the correctness of the encashment of payment and the transactions if any relating to the outstanding FDs. Further the FDs if any available were not produced in original for physical verification. The loss if any in this regard would need to be recovered from person or persons responsible.

Code No.11

**120) COMMUTER ACCOUNT - BUS PASSES ISSUED TO STAFF - MONEY VALUE REGISTER RELATING TO BUS PASSES WERE NOT MAINTAINED AND PRODUCED TO AUDIT - NEEDS ACTION.**

During the course of audit, it was observed that, the university was arranged the paid transportation to the university staff and for such transportation monthly bus passes were issued to Y.V.U Staff, But the Money Value Register Relating to Bus Passes which was showing the printed, issued and balance of the Bus Passes were not maintained and produced to audit. In the absence of the same, the accuracy of the Printing of Bus Passes and collection amount relating to bus passes and how many bus passes were kept balance during the year was unable to certified in audit. Hence action would needs to be taken to produce the same at an early date.

Code No.11

**121) YVU IUT ACCOUNT -SUPPLY OF 12 NOS OF FLOOD LIGHTS AT VEMANAPURAM SPORTS FIELDS , YVU AND PAYMENT MADE TO M/S LOKOZO TECHNOLOGIES , BGL - CONNECTED VOUCHERS AND FILE NOT PRODUCED TO AUDIT FOR VERIFICATION - CORRECTNESS OF THE PAYMENTS COULD NOT BE VERIFIED - NEEDS ACTION-Rs.697984.00**

As verified from the cashbook of IUT Account of YVU for the year 2017-18 it was noticed that in voucher No. 57/28.3.2018 an amount of Rs. 697984.00 was drawn and paid to M/s Lokozo Technologies, BGL towards Supply of 12 Nos of Flood Lights at Vemanapuram Sports Fields, YVU.

But the connected voucher and file relating to the Supply of 12 No's of Flood Lights at Vemanapuram Sports Fields, YVU were not produced to audit for verification. In the absence of the above the expenditure incurred for said purpose is held under objection.

Code No.11

**122) C.P BROWN LIBRARY - EXECUTION OF WORKS -  
CONNECTED M BOOKS, TENDER FILES AND AGREEMENTS ETC  
WERE NOT PRODUCED TO AUDIT. - NEEDS ACTION-Rs.278910-00**

During the course of audit on the accounts of Y.V. University for the year 2017-18, it was observed that, the following works were executed by the university for the worth of Rs. 278910-00 under C.P Brown Library.

But the connected M Books, Estimates, Tender Files and Agreements etc., were not made available to audit. In absence of the same, the correctness of the expenditure incurred in the following vouches were could not be certified in audit.

Hence, Action would needs to be taken by the executive authority to produce the same to audit at an early date.

S.N.	Vr.No/ Date	Particulars	Amount
1	106/ 29.12.2017	Providing sewage line & sanitary fixtures for toilet of CP Brown library YVU Kadapa MB No.691	72691-00
2	111/ 29.12.2017	Providing apron for around building at CP Brown library YVU Kadapa MB No.698	101155-00
3	116/ 29.12.2017	Providing flooring, & water line in CP Brown library YVU Kadapa MB No. 706	50695-00
4	97/ 8.12.2017	Construction of compound wall brick work, plastering and painting in CP Brown library YVU Kadapa MB No.699	54369-00
<b>TOTAL</b>			<b>278910-00</b>

Code No.11

**123) DOA ACCCOUNT - CASH BOOK OF BILL DESK ACCOUNT  
WAS NOT MAINTAINED AND PRODUCED TO AUDIT - NEEDS  
ACTION.**

During the course of audit, for the year 2017-18 it was noticed that as verified from the DOA account pass book, The YVUCET amounts were transferred from DOA account to Bill DESK account without specific orders from the concerned and also the connected Cash book was not produced to audit for verification. If there is any loss sustained due to non maintenance of cash book, the same may be needs to be recovered from the persons responsible. Hence necessary action may be taken to maintain the above said cashbook and produced to audit.

(Code No.11)

**124) PRINCIPAL NSS ACCOUNT PASS BOOK NOT PRODUCED.**

During the course of audit pass book for the year 2017-18 regarding to Principal NSS account was not produced. The grant released particulars under the account and guide lines of the account also not produced to audit. Even though several requisitions made by the concerned audit party concerned case worker was not responded any more. The receipt and Expenditure particulars could not be verified in audit.

Hence early action would need to be taken by the executive authority to produce the records to audit for verification.

Code No.11

**125) IUT ACCOUNT - MAINTENANCE OF TRACTOR IN THE DEPT. OF PHYSICAL EDUCATION AND SPORTS SCIENCES - PURCHASE OF DIESEL & LUBRICANTS - PAYMENT OF ROAD TAX AND ANNUAL INSURANCE OF TRACTOR - CONNECTED LOG BOOK OF THE TRACTOR NOT MAINTAINED AND PRODUCED - NEEDS ACTION Rs.62881-00.**

In the following Vouchers an amount of Rs.62881.00 was drawn and paid to Coordinator, Dept. of Physical Education and Sports Sciences of YVU towards Purchase of Diesel & Lubricants to Tractor and payment of Road Tax and Annual Insurance of said vehicle. But the connected Log Book of the Tractor owned by the Dept. of Physical Education and Sports Sciences, YVU was not maintained and produced to audit for verification. Further the file relating to the Tractor not made available to audit for verification.

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

S.N	Vr No& Date	Purpose for which amount drawn and paid to Coordinator	Amount
1	16/28.8.2017	Repairs to Tractor	750
2	20/5.9.2017	Purchase of Diesel and Lubricants	3999
3	42/11.1.2018	Purchase of Deisl and other exp.	30622
4	46/29.1.2018	Payment of Annual Insurance of Tractor	22000
5	56/28.3.2018	Payment of Road Tax of Tractor	5510
<b>Total:</b>			<b>62881</b>

(Code No.11)

**126) HOSTEL CHIEF WARDEN ACCOUNT - WORKS EXECUTED -  
CONNECTED M BOOKS, ESTIMATES, TENDER FILES AND  
AGREEMENTS ETC WERE NOT PRODUCED TO AUDIT. - NEEDS  
ACTION - Rs.830262-00**

During the course of audit on the accounts of Y.V. University for the year 2017-18, it was observed that, the following works were executed by the university for the worth of Rs. 830262-00 under hostel chief warden account operated by the YVU kadapa for the year 2017-18.

But the connected M Books, Estimates, Tender Files and Agreements etc., were not made available to audit. In absence of the same, the correctness of the expenditure incurred in the following vouches were could not be certified in audit.

Hence, Action would needs to be taken by the executive authority to produce the same to audit at an early date.

S.N	Vr.No/ Date	Particulars	Amount
1	111/14.9.2017	Cleaning of YVU University hostels maintenance of Sulabh International social service organization	67652.00
		Income Tax payment	1166.00
2	112/14.9.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
		Income Tax payment	194.00
3	113/ 14.9.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	30624.00
		Income Tax payment	528.00
4	131/ 7.10.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	67652.00
		Income Tax payment	1166.00
5	132/7.10.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
		Income Tax payment	194.00
6	139/24.10.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	67652.00
		Income Tax payment	1166.00
7	140/24.10.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
		Income Tax payment	194.00
8	142/27.10.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	15312.00
		Income Tax payment	264.00
9	161/17.11.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	15312.00
		Income Tax payment	264.00
10	162/20.11.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	67652.00
		Income Tax payment	1166.00
11	163/20.11.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
		Income Tax payment	194.00
12	180/20.12.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	67652.00
		Income Tax payment	1166.00
13	181/20.12.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
		Income Tax payment	194.00
14	191/7.2.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	67652.00
		Income Tax payment	1166.00

15	192/7.2.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
		Income Tax payment	194.00
16	193/7.2.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	15312.00
		Income Tax payment	264.00
17	194/7.2.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	15312.00
		Income Tax payment	264.00
18	215/28.2.2018	Cleaning of YVU University hostels kadapamaintainance of Sulabh International social service organization	15312.00
19	216/28.2.2018	Income Tax payment	264.00
20	217/28.2.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	67652.00
21	218/28.2.2018	Income Tax payment	1166.00
22	219/28.2.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11276.00
23	220/28.2.2018	Income Tax payment	194.00
24	243/29.3.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	68818.00
25	244/29.3.2018	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	11470.00
26	5/ 15.4.2017	Income Tax payment	1166.00
27	6/ 15.4.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	9526.00
28	7/ 15.4.2017	Income Tax payment	194.00
29	12/ 16.5.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	57154.00
		Income Tax payment	1166.00
30	13/ 16.5.2017	Cleaning of YVU University hostels kadapa maintenance of Sulabh International social service organization	9526.00
		Income Tax payment	194.00
		<b>Total</b>	<b>830262.00</b>

**Code No.11**

**127) N.S.S ACCOUNT - VOUCHERS NOT PRODUCED.Rs.30150-00**

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2017-18, it was noticed that, an amount of Rs.30150-00 were drawn from N.S.S Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. In the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

Hence, action would needs to produce the same to audit.

S.N	Vr No & date	Cheque No	Particulars	Amount
1	31/12-3-2018	074526/24.5.2017	Amount paid to M/s Sri Partha Sarathi Printers & Graphics, Proddatur towards printing and supply of 9000 No.of NSS certificates vide progs. Roc.No.YVU/NSS/ bill for payment/printing and supply of certificates/2018, Dt:8-3-2018.	30150
		<b>Total</b>		<b>30150</b>

**128) CONTROLLER OF EXAMINATION ACCOUNT- VOUCHERS NOT PRODUCED-Rs.2949693-00.**

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2017-18, it was noticed that, an amount of Rs. 2949693-00 were drawn from Controller of Examination Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. In the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

Hence, action would needs to produce the same to audit.

S.N	Vr No & date	Particulars	Amount
1	8/ 10.4.2017	Adjustment cum payment bills submitted by the principals of examination centers against the advance sanctioned by the university Med theory exams	66368
2	117/ 6.2017	Amount paid to confidential printers towards printing of question papers	353836
3	184/ 19.8.2017	Amount paid to confidential printers towards printing of question papers	274213
4	186/ 19.8.2017	Amount paid to confidential printers towards printing of question papers	91164
5	198/ 26.8.2017	Amount paid to Prof.P.Padma dept. English towards TA&DA	1778
6	398/ 14.12.2017	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers vehicle maintenance anti copy squard for UG Exams	100000
7	399/ 14.12.2017	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers vehicle maintenance anti copy squard for UG Exams	100000
8	414/ 18.12.2017	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers anti copy squard for UG Exams	100000
9	416/ 18.12.2017	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers anti copy squard for UG Exams	100000
10	428/ 26.12.2017	Adjustment bill by Dr.T.Lakshmi Prasad towards getting answer bundles	40000
11	429/ 28.12.2017	Adjustment bill by Dr.T.Lakshmi Prasad towards other exams	80000
12	433/ 29.12.2017	Amount paid to confidential printers towards printing of quation papers	179573
13	452/ 19.1.2018	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers	150000
14	455/ 19.1.2018	Adjustment bill by Dr.T.Lakshmi Prasad towards getting answer bundles	40000
15	457/ 19.1.2018	Adjustment bill by Dr.T.Lakshmi Prasad towards getting answer bundles	40000
16	473/ 22.1.2018	Amount paid to confidential printers towards printing of quation papers	802761
17	512/ 6.2.2018	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers	180000
18	518/ 7.2.2018	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers	100000
19	522/ 12.2.2018	Adjustment bill by Dr.T.Lakshmi Prasad towards remuneration to the observers	150000
<b>TOTAL</b>			<b>2949693</b>

**129) YVU HOSTEL CHIEF WARDEN ACCOUNT - ADVANCE PAID TO S.MADHU SUDHAN REDDY FOR REFUND OF ADVANCE AMOUNT TAKEN FROM STUDENTS - CONNECTED FILES, RELATING RECORDS NOT PRODUCED - NEEDS ACTION - Rs.757000-00**

During the course of audit as verified from following vouchers in Hostel Chief Warden Account of YVU Kadapa for the year 2017-18, it was noticed that an amount of Rs.757000-00 as detailed below were drawn paid to A. MadhuSudhan Reddy as Advance for Refund of advance amount taken from students. But The connected files, relating records and registers were not produced to audit. In the absence of the same the correctness of the expenditure incurred could not be verified in audit. Hence the expenditure incurred for the above purpose was held under objection.

S.N.	Vr.No.&Date	Particulars	Amount
1	46/12.7.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	73500
2	49/20.7.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	98000
3	61/29.7.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	80000
4	82/ 23.8.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	150000
5	126/ 21.9.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	57500
6	168/ 4.12.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	38000
7	182/ 26.12.2017	Advance paid to S.Madhusudhanreddy towards Advance from students	260000
		<b>Total</b>	<b>757000</b>

**130) GR ACCOUNT - CONDUCTING MOTIVATION CLASSES TO YVU COLLEGE STUDENTS WITH GUEST FACULTY - REMUNERATION PAID TO GUEST FACULTY ON HOURLY BASIS - NUMBERS OF CLASSES TAKEN BY THE GUEST FACULTY AND NUMBER OF STUDENTS ATTENDED FOR MOTIVATION CLASSES WITH SIGNATURES NOT MADE AVAILABLE - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED -NEEDS ACTION-Rs.71000-00**

In the Following vouchers an amount of Rs.71000.00 was drawn and paid to Guest Faculty towards Remuneration to the Guest Faculty for conducting the motivation classes to YVU College Students on hourly basis.

As verified from the voucher and file relating to Conducting the Motivation Classes to YVU college Students with Guest Faculty it was noticed that the Remuneration was



paid to Guest Faculty who have taken Motivation Classes to the YVU College Students on hourly basis @ 500 per Hour, but the details showing the Numbers of Classes taken by the Guest Faculty and Number of Students attended for Motivation classes with signatures not made available. Thus the correctness of the remuneration paid to Guest Faculty could not be verified.

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

S.N	Vr No& date	Purpose for which amount drawn and paid	Amount
1	15/18.4.2017	Remuneration paid to Guest Faculty towards conducting the Motivation classes to the YVU College Students	41000
2	38/31.5.2017	Remuneration paid to Guest Faculty towards conducting the Motivation classes to the YVU College Students	30000
<b>Total:</b>			<b>71000</b>

**Code No.11**

**131) YVU - SB ACCOUNT OPERATED BY SECRETARY SPORTS BOARD , YVU - CONNECTED CASH BOOK AND VOUCHERS NOT MAINTAINED AND PRODUCED - NEEDS ACTION.**

During the course of audit on the accounts of YVU for the year 2017-18 it was noticed that the SB Account bearing No. 31530257929 at SBI YVU Campus operated by the Secretary Sports Board, YVU with the advance amount taken by him for Sports Purposes from IUT and Work Account etc of the YVU.

But the connected Cash Book and Vouchers along with files were not produced to audit to verify the correctness of the advances taken and the adjustment details produced by him for the advances sanctioned from Works Account and IUT accounts and unspent balance could not be verified.

However the Receipts and payment of the afore said account arrived as per Bank Pass book are detailed below.

OB as on 1.4.2017	Receipts by way of advances taken from various accounts for sports purposes and others	Interest Accrued	Total Receipts	Grand Total	Expendit ure	C B as on 31.3.2018
1	2	3	4(2+3)	5(2+3+4)	6	7( 5-6)
40911	3185106	12064	3197170	3238081	3170288	67793

Further it was observed that the Receipts and Payment of the said Account not incorporated in the Annual Account and as well as in the Budget of the University and no action taken to utilize the same for Development activities of the University.

Hence early action would need to be taken to produce the same to audit for verification besides to take appropriate action for incorporating the Receipts and Payment in the Annual Account and Budget to derive the actual financial position of the university.

**Code No.11**

**132) YVU HOSTEL DEVELOPMENT ACCOUNT - VEHICLES**  
**MAINTENANCE - DIESEL PURCHASED - LOG BOOKS NOT PRODUCED**  
**-Rs.16220-00**

During the course of audit on the accounts of Y.U. University, Kadapa for the year 2017-18, it was noticed that, an amount of Rs.16220-00 were drawn and paid towards purchase of Petrol and Diesel for the University Vehicles. But, the connected Log Books of Vehicles diary of the concerned officials was not made available to audit. In the absence of the correctness of the Diesel and Petrol purchased, utilized and the mileage of the vehicles were could not certified in audit.

Hence, 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	Sub voucher bill No. / date	Particulars	Liters	Rate	Amount
1	407/ 21.2.2018	1911/ 5.3.2018	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	14.42	69.52	1000
		2423/ 31.3.2018	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	14.06	71.10	1000
		1804/ 21.2.2018	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	14.51	68.90	1000
		2505/ 17.4.2018	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	13.90	71.92	1000
		1969/ 16.3.2018	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	14.40	69.44	1000
2	399/ 21.12.2017	2061/ 16.10.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	15.80	63.26	1000
		2115/ 30.10.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	15.61	64.03	1000
		6276/ 13.9.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	15.34	65.15	1000

3	398/ 20.12.2017	2011/ 6.10.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	15.80	63.30	1000
		6305/ 20.9.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	15.33	65.23	1000
		6241/ 6.9.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	15.66	63.83	1000
		6222/ 3.9.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	2.04	63.57	130
		5097/ 30.7.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	8.10	61.67	500
		6196/ 26.8.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	26.05	63.32	1700
4	379/ 7.10.2017	1542/ 11.7.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	9.81	61.10	600
		6051/ 22.7.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	8.15	61.32	500
		6109/ 3.8.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	8.04	62.14	500
		1585/ 11.8.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	7.74	63.33	490
		6156/ 16.8.2017	Sri Saptagiri fuels, Tadigota(V), Pulivendula road, Kadapa.	12.55	63.72	800
<b>TOTAL</b>					<b>16220.00</b>	

**Code No.11**

**133) IUT ACCOUNT - INTER COLLEGIATE TOURNAMENTS CONDUCTED IN PHASED MANNER FOR THE ACADEMIC YEAR 2017-18 BY GIVING FINANCIAL ASSISTANCE TO ORGANIZING COLLEGES - AMOUNT PAID UNDER FINANCIAL ASSISTANCE TO THE CONCERNED OF THOSE COLLEGES BY THE SECRETARY SPORTS BOARD - UTILIZATION PARTICULARS NOT PRODUCED BY THE ORGANIZERS AFTER COMPLETION OF EVENTS - CORRECTNESS OF THE AMOUNT PAID UNDER FINANCIAL ASSISTANCE COULD NOT BE VERIFIED - NEEDS ACTION-Rs. 445000.00**

The Yogi Vemana University has proposed to conduct the Inter Collegiate Tournaments for the Academic Year 2017-18 in phased manner by giving Financial Assistance to organizing Colleges. In this connection an amount of Rs.415000-00 was drawn in Vr No.19/5.9.2017 and paid to Secretary, Sports Board, YVU by advance to meet necessary expenditure for organizing the 1st and 2nd spell of ICT. Further the secretary Sports Board has submitted the bills for Rs.445000-00 for adjustment of the sanctioned advance stating that to reimburse the excess expenditure amounting to Rs.30000-00 incurred by him over and above the advance of Rs.4150000 paid to him and accordingly an amount of Rs.30000-00 was drawn and paid to him in Vr No. 50/26.2.2018.

As verified from the Advance Adjustment bills produced by the Secretary Sports Board for Rs. 445000.00 it was noticed that an amount of Rs.445000-00 paid to the following Organizers by the Secretary Sports Board under Financial Assistance for organizing the Inter Collegiate Tournament in phased manner.

S.N	Name of the concerned of Organizing College	Amount paid under Financial Assistance	Remarks
1	Dr. B. Rama Lakshmi Reddy , Prl.SBVV College , Badvel	225000	For 1 <sup>st</sup> Phase IC Sports Tournaments for the Academic Year 2017-18 from 26.10.2017 to 29.10.2017
2	Dr. S. Chan Basha , Coordinator , DPESS, YVU	40000	2 <sup>nd</sup> Phase on 30.10.2017
3	Dr. S. Chan Basha , Coordinator , DPESS, YVU	40000	2 <sup>nd</sup> Phase on 1.12.2017
4	Dr. S. Chan Basha , Coordinator , DPESS, YVU	20000	2 <sup>nd</sup> Phase on 1.12.2017
5	B. Prakash Raju, Govt. Degree cOllege, Rajampeta	120000	3 <sup>rd</sup> phase from 3.2.2018 to 5.2.2018
<b>Total:</b>		<b>445000</b>	

But the Utilization particulars of the amounts paid to afore said Organizers under Financial Assistance for organizing the ICT were not produced after completion of the events. In the absence of the above, it could not be verified whether the amount paid to Organizers was fully utilised or not.

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

**Code No.11**

**134) YVU HOSTEL DEVELOPMENT ACCOUNT - VOUCHERS NOT PRODUCED - NEDS PRODUCTION - Rs. 100474-00**

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2017-18, it was noticed that, an amount of Rs. 100474-00 were drawn from YVU Hostel Development Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. Due to which, in the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

Hence, action would needs to produce the same to audit.

S.N	Vr No & date	Particulars	Amount
1	352/14.6.2017	Purchase of 1 HP Motor to YVU Hostel Kadapa	14500.00
2	353/14.6.2017	Purchase of Motor Pump	6850.00
3	354/15.6.2017	Advance paid to L.Veeranjaneyulu Reddy	19000.00
4	355/15.6.2017	Towards Hostel Electrification Work	6400.00
5	356/17.6.2017	Towards Purchase of Steel Items	4570.00
6	357/20.6.2017	Advance Adjustment Bill	10000.00
7	358/21.6.2017	Towards Jeep Repairs	6830.00
8	359/28.6.2017	Towards motor rewinding and refilling charges	2300.00
9	360/01.7.2017	Purchase of tire to vehicle use	13000.00
10	361/01.7.2017	Towards Repairs to YVU Hostel Kadapa	9420.00
11	362/01.7.2017	Purchase of 1 HP Motor	7300.00
12	366/20.7.2017	Purchase of Item use of carpenter work	304.00
<b>TOTAL</b>			<b>100474.00</b>

**135) PRINCIPAL NSS ACCOUNT - ADVANCE ADJUSTMENT**  
**VOUCHERS NOT PRODUCED .Rs . 334000-00**

The paid advance adjustment vouchers amounting to Rs.334000-00 which were drawn from Principal NSS Account and spent for the purposes noted against each as detailed were not produced for audit. The same would need to be produced for audit.

S.N	Vr No & date	Particulars	Amount
1	15/21.3.2018	Advance adjustment paid to K.Venkateswarluprogramme officer unit II	22000
2	16/21.3.2018	Advance adjustment paid to K.Venkateswarluprogramme officer unit II	22500
3	17/ 23.3.2018	Advance adjustment paid to N.Eswarreddyprogramme officer unit V	22500
4	18/ 23.3.2018	Advance adjustment paid to J.MeryVijethaprogramme officer unit VII	22500
5	19/ 23.3.2018	Advance adjustment paid to J.MeryVijethaprogramme officer unit VII	22000
6	20/ 23.3.2018	Advance adjustment paid to N.Eswarreddyprogramme officer unit V	22000
7	21/ 23.3.2018	Advance adjustment paid to G.VijayaBharthiprogramme officer unit I	22500
8	22/ 23.3.2018	Advance adjustment paid to A.Madhusudhanreddy programme officer unit IV	22500
9	23/ 23.3.2018	Advance adjustment paid to A.Madhusudhanreddy programme officer unit IV	22000
10	24/ 23.3.2018	Advance adjustment paid to A.Madhusudhanreddy programme officer unit IV	22500
11	25/ 23.3.2018	Advance adjustment paid to S.Srinivasagowd programme officer unit IX	22500
12	26/ 23.3.2018	Advance adjustment paid to S.Srinivasagowd programme officer unit IX	22000
13	27/ 23.3.2018	Advance adjustment paid to G.VijayaBharthi programme officer unit I	22000
14	28/ 28.3.2018	Advance adjustment paid to P.OsrmanBasha programme officer unit VI	22500
15	29/ 28.3.2018	Advance adjustment paid to P.OsrmanBashap rogramme officer unit VI	22000
<b>TOTAL</b>			<b>334000</b>

**136) YVU HOSTEL CHIEF WARDEN ACCOUNT - VOUCHERS NOT**  
**PRODUCED - NEEDS ACTION - Rs. 105163-00**

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2017-18, it was noticed that, an amount of Rs.105163-00 were drawn from YVU Hostel Development Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. Due to which, in the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

Hence, action would needs to produce the same to audit.

S.N	Vr No & date	Particulars	Amount
1	28/15.6.2017	Supply of news Papers	8910.00
2	62/31.7.2017	Paid to S.Krishnanaik MCJ towards scholar ship amount	1164.00
3	67/4.8.2017	Paid to S.Ankireddy Cleaning of Charges	6665.00
4	68/4.8.2017	CD Amount paid to E.Rajasekhar	5500.00
5	69/4.8.2017	Cleaning Charges	1000.00
6	70/ 7.8.2017	CD Amount paid to K.Lakshmibnaik	3500.00

7	77/9.8.2017	CD Amount paid to K.Vasundara	3500.00
8	78/ 11.8.2017	G.Malleswaramma remuneration	5645.00
9	79/ 16.8.2017	Paid to K.Surendra	4000.00
10	80/16.8.2017	Paid to D.Rahulkumar	2500.00
11	87/1.9.2017	CD Amount Paid	11500.00
12	98/5.9.2017	Amount paid to K.Chinnareddy	7380.00
13	99/ 5.9.2017	Amount paid to Hussain	4000.00
14	100/ 8.9.2017	Scholar ship amount paid to P.Ramakrishna	4920.00
15	101/8.9.2017	Non hostels scholar ship refund	14313.00
16	155/9.11.2017	CD Amount paid to D.Ravindra	2180.00
17	156/9.11.2017	CD Amount paid to M.V.Vinaykumar	3520.00
18	157/14.11.2017	CD Amount paid to P.Gangadhar	1812.00
19	158/14.11.2017	CD Amount paid to D.Harish	644.00
20	159/15.11.2017	CD Amount paid to G.Rajakullayappa	2610.00
21	160/15.11.2017	CD Amount paid to V.Gowthami	3500.00
22	186/ 2.1.2018	CD Amount paid to V.Naganaswamy	2400.00
23	187/ 1.2.2018	CD Amount paid to P.Subbarayudu cleaning purpose	4000.00
		<b>TOTAL</b>	<b>105163.00</b>

**Code No.12**

**137) YVU IUT ACCOUNT - ALL INDIA INTER UNIVERSITY BALL BADMINTON MEN TOURNAMENT CONDUCTED BY THE YVU AT YVU CAMPUS - OFFICIATING CHARGES AND COST OF MATCH BALL COLLECTED FROM THE PARTICIPANTS WHILE CONDUCTING THE EVENT - AMOUNT NOT YET REMITTED IN TO IUT ACCOUNT - MISAPPROPRIATED - NEEDS RECOVERY-Rs. 284100-00**

The Yogi Vemana University has conducted All India Inter University Ball Badminton Men Tournament at YVU Campus during the month of December -2017 from 27.12.2017 to 30.12.2017 and necessary arrangements such as providing meals ,required sports materials etc. were provided to participants and organizers by meeting the expenditure from IUT Account.

As verified from the Cash Receipts which were issued to participants by the Secretary Sports Board in token of having received the amount towards Officiating changes and cost of Ball @ Rs. 1500/- and Rs. 200/- respectively per match it was noticed that an amount of Rs. 284100.00 was collected in the following Receipts Books by the Secretary ,Sports Board of YVU.

S. N	Nature fee collected from the Participants	No. of Cash Receipts Issued	Amount Collected
1	Officiating Charges @Rs. 1500 per match	In 1 <sup>st</sup> Book used Receipts : 99 only ( 1 Receipt cancelled)	148500
		In 2 <sup>nd</sup> Book used Receipts : 70	105000
2	Cost of Match Ball @ Rs.200/- per Match	In 1 <sup>st</sup> Book Used Receipts : 97 only ( 3 Receipt cancelled)	19400
		In 2 <sup>nd</sup> Book Used Receipts only : 70 only	11200
<b>Total Amount Collected :</b>			<b>284100</b>

But the afore said collected amount not yet remitted in to IUT Account by the Secretary, Sports Board, YVU. No such documental evidence produced for audit for verification in token of having remitted the amount to the University. As per Financial Rules if the money collected on behalf of University, the same should be remitted in to account on the next day. But the same was not done by the concerned. Hence the same is misappropriated.

Hence immediate action would need to be taken to recover the same from the Secretary, Sports Board of YVU with Penal Interest and credited in to IUT Account under intimation to audit besides taking suitable action against the concerned.

**(Code No.12)**

**138) AMOUNT TRANSFERRED FROM PRINCIPAL SCHOLAR SHIP ACCOUNT TO THE OTHER ACCOUNTS - BUT AMOUNT WAS NOT ADJUSTED TO THE ACCOUNTS -MIS APPROPRIATION OF FUNDS - NEEDS INVESTIGATION - .Rs.384864.00.**

During the course of audit, on verification of Principle scholar ship account Cash book and Pass Book for the year 2017-18, it was noticed that, an amount of Rs. 384864.00 was transferred from Principle scholar ship account to the accounts of YVU as detailed below. But, as verified from the concerned Cash Books with reference to the pass books, the same were not credited to the concerned accounts. Due to this, it may leads to Mis Appropriation of Funds.

Hence, the Executive Authority is here by requested that, the detail investigation may be conducted to dig the Mis Appropriated amount and fact may be intimated to audit. Due to which, if any loss sustained to the institution, the loosed amount may be recovered from the persons responsible under intimation to audit besides disciplinary action.

S.N	Cheq No & Date	Name of the A/c to which amount relates	Name of the A/c to which Transfer	Amount transferred (Rs.)
1	13254/ 4.8.2017	Principal Scholar Ship Account	Principal five years integrated account	237460.00
2	13256/ 5.8.2017	Principal Scholar Ship Account	YVU Hostel chief warden account	147404.00
<b>TOTAL</b>				<b>384864.00</b>

Code No.12

**139) COMMUTER ACCOUNT - BUS FARE AMOUNT COLLECTED FORM THE WOMEN STUDENTS - BUT NOT ACCOUNTED FOR - MIS APPROPRIATION OF FUNDS - NEEDS ACTION-Rs.43780-00**

During the course of audit it was noticed that as verified from women's students Bus fare receipt book an amount of Rs.67900-00 of Bus fare collected from women students. But on verification of Bank pass book an amount of RS. 24120-00 was only remitted. The Difference amount of Rs.43780-00 was not account for in the bank pass book and the same was not pointed out in audit. Hence, clearly shows that an amount of Rs.43780-00 was not remitted to commuters account and may be treated as Mis-Appropriation of the Funds.

Hence action would needs to be taken to recover the said amount from the Persons responsible and credited to the university Account concerned besides the disciplinary action.

S.N	Amount collected as per Receipt book	Remitted to Bank Account	Mis Appropriated Amount
1	67900	24120	43780

Code No.12

**139 A) YVU - All India Inter University Ball Badminton Men Tournament conducted by the YVU at YVU Campus - Providing meals to Organizers by the Chief Warden for Hostels of YVU - payment made to Chief Warden by the Secretary Sports Board - such amount not accounted for in the Hostel Account - Misappropriated - needs recovery Rs. 130000.00**

The Yogi Vemana University has conducted All India Inter University Ball Badminton Men Tournament at YVU Campus during the month of December -2017 from 27.12.2017 to 30.12.2017 and necessary arrangements such as providing meals ,required sports materials etc. were



provided to participants and organizers by the University through Secretary Sports Board , DPSS, YVU .

In this connection an amount of Rs. 393138.00 was drawn in voucher no. 54/28.3.2018 and paid to Secretary Sports Board, DPSS, YVU towards the necessary expenditure incurred by him for organizing the AIIBB Men Tournament at YVU Campus.

As verified from the bills worth of Rs. 393138.00 produced by the Secretary Sports Board it was noticed that an amount of Rs. 130000.00 was paid to Chief Warden for Hostels of YVU by the Secretary Sports Board for providing meals to persons from YVU Hostels in view of conducting the AIIBB men tournament for the period from 26.12.2017 to 31.12.2017 .

While verifying the YVU Hostel Account operated by the Principal and Chief Warden for Hostels of YVU it was ascertained that the afore said amount of Rs. 130000.00 received from the Secretary Sports Board for providing meals from YVU Hostels was not accounted for in the respective Hostel Account and the same is misappropriated by the Chief warden.

Hence immediate action would need to be taken to recover the same from the Chief Warden for Hostels with Penal Interest and credited in to Hostel Account under intimation to audit besides taking suitable action against the concerned .

**140) PRODDATUR ENGINEERING COLLEGE CURRENT ACCOUNT - AMOUNTS DRAWN - BUT DETAILS OF EXPENDITURE WAS NOT WRITTEN IN THE CASH BOOK.- MIS APPROPRIATION OF FUNDS - NEEDS INVESTIGATION -. Rs. 15340-00**

During the course of audit, on verification of Proddatur Engineering College Current Account Cash book and Pass Book for the year 2017-18, it was noticed that, an amount of Rs. 15340.00 was drawn as detailed below. But the details of the expenditure incurred was not written in the Cash Book and further, connected vouchers also not produced to audit. Due to this, it may leads to Mis Appropriation of Funds.

Hence, the Executive Authority is here by requested that, the detail investigation may be conducted to dig the Mis Appropriated amount and fact may be intimated to audit. Due to which, if any loss sustained to the institution, the loosed amount may be recovered from the persons responsible under intimation to audit besides disciplinary action.

SI No	Name of the Account	Cheque No & date	Amount
1	ProddaturHostelcurrent account	94419/ 13.11.2017	15340.00
<b>TOTAL</b>			<b>15340.00</b>

Code No.13

**141) IUT ACCOUNT - CERTAIN PAYMENT MADE WITHOUT DEDUCTING THE TDS - VIOLATING THE RULES - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs.15160.00**

As per section 194C of Income Tax rules 1961 the TDS @ 2% should be deducted from the bills before making payment and the same has to be remitted to Income Tax Department . This is responsibility of the Executive Authority to implement the act and rules issued by the Government from time to time.

But the following payments made without deducting the TDS @ 2%, thus an amount of Rs.15160.00 is worked out below was excess paid . Hence the same would need to be recovered from the concerned under intimation to audit.

S.N	Vr No& Date	Purpose for which amount drawn	Bill amount	Excess payment made by way of non deduction of TDS @ 2%
1	36/6.12.2017	Purchase of Panasonic Urban Audio System and Panasonic LED TV	59980	1200
2	57/28.32018	Supply of 12 Nos of Flood Lights at Vemanpuram Sports Fields , YVU	697984	13960
<b>Total:</b>				<b>15160</b>

**142) YVU HOSTEL DEVELOPMENT ACCOUNT - AMOUNT DRAWN AND PAID IN EXCESS OF ACTUAL EXPENDITURE - EXCESS DRAWN - NEEDS RECOVERED - Rs.3470-00**

During the course of audit on the accounts of Y.U. University, Kadapa for the year 2017-18, as verified from the Cash book with reference to Vouchers of YVU Hostel Development Account, it was observed that, the amount drawn and paid in excess of actual expenditure was done as detailed below.

As per the Cash Book Voucher No.351, dt.6-6-2017, an amount of Rs.22740-00 were drawn and paid towards Labour Charges and Purchase of Cement to YVU Hostel Use. But, as verified from the connected vouchers, while totaling of produced Sub-Vouchers it was arrived as Rs.19270-00. Due to which, an amount of Rs.3470-00 was drawn and paid in excess of actual expenditure incurred.

Hence, action would needs to be taken to recover the excess paid amount of Rs.3470-00 from the concerned responsible persons under intimation to audit.

S. No.	Vr.No./ Date	Details of expenses recorded in the cash book	Amount	Details of expenses recorded in the voucher		
				Sub Vr.No./ Date	Particulars	Amount
1	351/ 06.06.2017	Amount Paid to S.Hussain towards Labour Charges & Purchase of Cement to YVU Hostel use kadapa	22740.00	1601/ 11.7.2017	Electrical & Hard ware items Purchase	1200.00
				7437/ 30.6.2017	Electrical & Hard ware items Purchase	4211.00
				7438/ 30.6.2017	Electrical & Hard ware items Purchase	3091.00
					Purchase of Diesel	450.00
					Purchase of Diesel	200.00
				1082/ 28.2.2017	Big Charger Purchased	650.00
				11947/ 13.2.2017	7 mts cloth purchased	245.00
				906/ 23.3.2017	Material Purchased	615.00
				2201/ 14.6.2017	Purchase of gas material	2750.00
				50/13.6.2017	Material purchased	4158.00
				76/12.6.2017	Material purchased	1700.00
		<b>19270.00</b>				

Code No.13

**143) BLOCK GRANT ACCOUNT-PAYMENT OF ADVERTISEMENT CHARGES - INCOME TAX WAS NOT DEDUCTED FROM THE BILLS - NEEDS ACTION - Rs.11188-00**

During the course of audit it was noticed that an amount of Rs.11188.00 was drawn and spent towards Advertisement Charges for publishing the Advertisements related to Faculty Recruitment in four leading news papers. As per the Govt. Instructions before the publishing the Advertisements other than tender notification in the news papers and magazines, the design and the content of the advertisement should be approved by the screening committee. But the same was not followed by the University Authorities.

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.11188-00 is worked out below was excess paid to supplier.

S.N	Vr.No&dt	Particulars	Amount	IT @ 2%
1	404/5.12.2017	Amt. paid to M/S Sri Putta Ads, kadapa towards Publishing of Advertisements related to Faculty recruitment in four leading News papers	559410	11188
		<b>Total</b>	<b>559410</b>	<b>11188</b>

Code No.13

**144) GR ACCOUNT - PAYMENT OF SALARIES TO WORK CHARGED EMPLOYEES - SRI V.V. RAMA REDDY, ASST. ENGINEER PROCEEDED ON MEDICAL LEAVE ON LOSS OF PAY - SALARY CLAIMED FOR LEAVE PERIOD -IRREGULAR AND EXCESS PAY AND ALLOWANCES MADE -NEEDS RECOVERY-Rs. 15167.00**

The Pay & Allowances and IR of the Work charged Employees were paid from GR Account by preparing separate bills every month and the reasons for preparing two bills not forthcoming to Audit.

Further as verified from the Pay and Allowances of Sri V.V. Ramana Reddy , Asst. Engineer ( Work Charged ) it was noticed that the individual was applied Medical Leave on loss of Pay for 28 days for the period from 11.12.2017 to 7.1.2018 and the same was sanctioned by the VC in his Progs Roc No. YVU/Esst/VVRR/ Medical Leave on Loss of Pay /2018 Dated : 21.1.2018 . Further it was observed that the salary for

the duty period from 1.12.2017 to 10.12.2017 was claimed without IR in Vr No. 176/1.1.2018. Further the Interim Relief (IR) for month of December 2017 was claimed for full month instead of 10 days in Vr. 177/1.1.2018. Thus an amount of Rs. 3679.00 is worked out below was excess paid to individual.

Basic Pay	IR to be claimed for duty period for 10 days from 1.12.17 to 10.12.2017 @ 27%	IR Claimed irregularly on Full Month Basic Pay @ 27%	Excess paid to individual
20110 ( In RPS 2010)	1751.00	5430	3679.00

Further as verified from the pay and Allowances of the individual for the month of January -2018 it was noticed that the individual was claimed salary for full month instead of 24 days only from 8.1.2018 to 31.1.2018 as the individual was proceeded on leave up to 7.1.2018. Thus an amount of Rs.11488.00 is worked out below was excess paid.

Pay and Allowances to be claimed for duty period for 24 days from 8.1.18 to 31.1.18		Already claimed		Excess
Details	Amount	Details	Amount	
Basic Pay ( 20110 )	15569	Basic Pay	20110	
DA @ 105.288%	16392	DA	21173	
HRA	3114	HRA	4022	
CCA	108	CCA	140	
IR ( claimed Individually)	4204	IR	5430	
<b>Total:</b>	<b>39387</b>	<b>Total:</b>	<b>50875</b>	<b>11488.00</b>

Hence the excess pay and Allowances amounting to Rs.15167.00 would need to be recovered from the individual and fact may be intimated to Audit.

**Code No.13**

**145) DOA ACCOUNT - PURCHASE OF AIRCONDITIONER AND PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTION OF INCOME TAX - EXCESS PAYMENT MADE - NEEDS RECOVERY -Rs.2988-00**

During the course of audit, for the year 2017-18 it was noticed that an amount of RS. 44800-00 was paid to M/S Sri Raghavendra Air Conditioner and Registration proddatur towards supply of AC, and an amount of RS.104600-00 was paid towards publications of YVUCET notification on 3.4.2017 in Telugu News papers like Enadu, Sakshi, Andhra Jyothi etc., payment made to supplier without deducting the Income Tax.

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 was not recovered from the following purchased bills during the year. Due to which an amount of Rs.2988-00 is worked out below was excess paid to supplier.

S.No	Vr.No&dt	Particulars	Amt.Involved	I.T. (2%)
1	2/23.5.2017	Amt paid to M/S Sri Rama ads, kadapa towards for publication of YVUCET notification	104600-00	2092-00
2	25/28.3.2018	Amt. paid to Sri Raghavendra Air Conditioner and Registration, PDTR towards supply of AC	44800-00	896-00
	<b>TOTAL</b>			<b>2988-00</b>

Hence the same would need to be recovered from the person or persons responsible under intimation to audit.

**Code No.13**

**146) YVU HOSTEL CHIEF WARDEN ACCOUNT - VAT NOT DEDUCTED FROM PURCHASE OF OIL, MILK, PROVISIONS, GAS, CHICKEN, EGGS, BANANA, VEGETABLES, SWEETS, RICE ETC UP TO 30.6.2017 - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs.117433-00**

As verified from following Vouchers it was noticed that VAT was not deducted from the following Purchase Of Oil, Milk, Provisions, Gas, Chicken, Eggs, Banana, Vegetables, Sweets, Rice Etc upto 30.6.2017. Hence an amount of Rs.117433-00 was excess payment allowed from the purchased bills. 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.

S.N	Purchase of Items	Amount	VAT
1	Purchase of Oil	189900	9495
2	Purchase of Milk	524945	26247
3	Purchase of Provisions	738078	36904
4	Purchase of Gas	378332	18917
5	Purchase of Chicken	28438	1422
6	Purchase of Eggs	18926	946
7	Purchase of Bananas	10345	517
8	Purchase of Vegetables	162170	8109
9	Purchase of Sweets	21000	1050
10	Purchase of Rice	276525	13826
	<b>TOTAL</b>	<b>2348659</b>	<b>117433</b>

Code No.13

**147) AGRI SCIENCE PROJECT - AMOUNT TRANSFERRED TO C.P.S ACCOUNT IN EXCESS OF ACTUAL C.P.S MATCHING GRANT - EXCESS PAYMENT MADE - NEEDS ACTION - Rs.5000-00**

During the course of audit on the accounts of Yogi Vemana University for the year 2017-18, while verifying the Agri Science Project account, it was noticed that, the Contributory Pension Scheme Matching Amount for D.A Arrears of the staff of Yogivemana University as Rs.3764-00 were transferred to CPS Account in Vr.No.9, dt.4-4-17. But as verified from Bank Pass Book, the transaction amount was debited as Rs.8764-00 instead of Rs.3764-00. Thus an amount of Rs.5000-00 was excess transfer to CPS Account from the Agri Science Account.

Hence action would needs to be taken to remit the excess transfer amount Rs.5000-00 to Agri-Science Park Account under intimation to audit.

S.N	Vr.No. & Dt	Particulars	Amount drawn in Cash Book	Amount drawn in pass book	Excess Amount
1	9, 4.4.17	Amount credited in CPS A/c No.30886424654 towards CPS Matching Amount for D.A Arrears from January 18 <sup>th</sup> to February 17 <sup>th</sup>	3764	8764	5000
				<b>TOTAL</b>	<b>5000</b>

Code No.13

**148) GR ACCOUNT - TIME SCALE EMPLOYEES - SMT C. LAKSHMI DEVI, JUNIOR ASSISTANT CLAIMED HER SALARY FOR ABSENT DAYS IN THE MONTH OF DECEMBER -2017 AND AVAILED CASUAL LEAVES IN MORE THAN CEILING FIXED BY THE UNIVERSITY - IRREGULAR -NEEDS RECOVERY- Rs.23160.00**

Nearly 130 number of Non Teaching Time scale employees working in various department of YVU and they were not eligible any kind of leaves except causal leaves .

During the course of audit , as verified from the playbills of Time scale employees and Attendance Registers maintained by the university it was noticed that Smt C lakshmi Devi, Junior Assistant has not attended for duty on the following dates noted here under in the month of December -2017 .

Absent days marked by HOD : 20.12.2017 to 26.12.2017 : 7 days

Question marked days by HOD : 12.12.2017 : 1 day

Days noted for not signed by Individual: 27/12/2017 to 31/12/2017 : 5 days

Total : 13 days

But the salary for the month of December -2017 was claimed by the individual full month without deducting the salary for afore said absent days. The salary paid for Absent days to said Time scale employee is ridiculous. Hence the salary for absent days amounting to Rs.9850.00 is worked below would need to be recovered from the individual.

**Total salary claimed by the individual in the month of December -2017 vide Vrno. 176/1.1.2018**

**: 23489.00**

**13 days Absent period salary : 23489 /31 x 13 = 9850.00**

Further it was observed from the Attendance register it was noticed that the individual has availed 32 casual leaves during the entire calendar year 2017 than the 15 days provided as per the APPENDIX - F Sl. No. 55(a) of Laws of the Yogi Vemana University. Hence the salary for the casual leaves availed in excess of ceiling fixed by the university amounting to Rs. 13310.00 is worked out below would need to be recovered from the individual.

Salary claimed by the individual per month : 23489.00

Salary for Excess casual leaves availed (15-32) : 17 days : 23489 /30 x 17 = 13310.00

Hence the salary paid to individual irregularly amounting to Rs. 23160.00 as stated above may be recovered from her under intimation to audit.

**Code No.13**

**149) CONTROLLER OF EXAMINATIONS - INCOME TAX SHORT RECOVERD FROM THE M/S VIBHA SOLUTIONS, VIJAYAWADA - EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs.93614-00**

During the course of audit on the accounts Controller Of Examinations Account, it was noticed that, During the course of audit for the year 2017-18, it was noticed that, the following amounts were paid to M/s Vibha Solutions Vijayawada towards providing Service of software and online process, According to section 194 (J) of income tax act- 1961, TDS should be deducted from Vibha solution @10%, but the same was not recovered for the following bills during the year, resulting an amount of Rs.93614/- excess paid.

Hence, action would needs to be taken by the executive authority to recover the excess paid amounts from the person or persons responsible.



S.N	Vr.No./ Date	Particulars	Amount	I.T.to be recovered	I.T. Recovered	Short recovered
1	15/13.4.17	Amount paid to M/s Vibha Solutions Vijayawada	445800	44580	8916	35664
2	91/ 15.6.17	Amount paid to M/s Vibha Solutions Vijayawada	161375	16138	3228	12910
3	173/ 31.7.17	Amount paid to M/s Vibha Solutions Vijayawada	397419	39742	7948	31794
4	204/ 28.8.17	Amount paid to M/s Vibha Solutions Vijayawada	129452	12945	2589	10356
5	205/ 28.8.17	Amount paid to M/s Vibha Solutions Vijayawada	36133	3613	723	2890
		<b>TOTAL</b>		<b>117018</b>	<b>23404</b>	<b>93614</b>

**Code No.13**

**150) N.S.S ACCOUNT - REMUNERATION FOR ADDITIONAL WORK  
DONE BY Y.V.U STAFF - AUTHORITY NOT POINTED OUT -  
EXCESS PAYMENT MADE - NEEDS RECOVERY- Rs.299417-00**

As verified from the Commuter Accounts of YVU an amount of Rs.30000-00 was drawn and paid towards Remuneration for Additional Work done by Y.V. University Staff without mentioning the Government Orders as detailed below.

As per the Government Orders which is in force, no orders were issued for drawing of Remuneration for Additional Work doing by staff. But, the Executive Authority was paid to the university staff as remuneration for Additional Work which is irregular and the same was treated as Excess Payment. Hence Action would needs to be taken to recover the Excess paid amount from the persons responsible and credited to the university Account concerned.

S.N	Vr.No & Dt	Particulars	Cheque No	Amount
1	3/23-5-2017	Amount paid to Mr.K.Yateesh Krishna, Jr.Asst. YVU towards lend his services for office works in the NSS cell of YVU, Kadapa for the month of April-2017	074526/24-5-2017	2500
2	5/7-7-2017	Amount paid to Mr.K.Yateesh Krishna, Jr.Asst. YVU towards lend his services for office works in the NSS cell of YVU, Kadapa for the month of May-2017	074528/7-7-2017	2500
3	7/22.8.2017	Amount paid to Mr.K.Yateesh Krishna, Jr.Asst. YVU towards lend his services for office works in the NSS cell of YVU, Kadapa for the month of June-2017	074530/22-8-2017	2500
4	9/22-8-2017	Amount paid to Mr.K.Yateesh Krishna, Jr.Asst. YVU towards lend his services for office works in the NSS cell of YVU, Kadapa for the month of July-2017	074532/22-8-2017	2500
5	12/4-10-2017	Amount paid to Mr.K.Yateesh Krishna, Jr.Asst. YVU towards lend his services for office works in the NSS cell of YVU, Kadapa for the month of August-2017	074535/4-10-2017	2500

6	13/9-10-2017	Amount paid to Mr.K.Yateesh Krishna, Jr.Asst. YVU towards lend his services for office works in the NSS cell of YVU, Kadapa for the month of September-2017	074536/4-10-2017	2500
7	17/15.12.2017	Amount paid to the Sri U.Ramesh, Jr.Asst. YVU towards lend his services for NSS cell office work for additional remuneration for the month of November-2017	074680/12-17	2500
8	18/5-12-17	Amount paid to Sri C.Anjaneyulu , O.S., towards lend his services for NSS cell office work for additional remuneration for the month of December-2017	074681/12-17	2500
9	24/6.2.2018	Amount paid to the Sri U.Ramesh, Jr.Asst. YVU towards lend his services for NSS cell office work for additional remuneration for the month of January-2018	074687/6-12-2018	2500
10	25/6.2.2018	Amount paid to Sri C.Anjaneyulu , O.S., towards lend his services for NSS cell office work for additional remuneration for the month of January-2018	074688/6.12.2018	2500
11	28/1.3.2018	Amount paid to Sri U.Ramesh, Jr.Asst. YVU towards lend his services for NSS cell office work for additional remuneration for the month of February-2018	074691/1-3-2018	2500
12	29/1-3-2018	Amount paid to C.Anjaneyulu, OS for the month of February-2018	074692/1-3-2018	2500
<b>TOTAL</b>				<b>30000</b>

**Code No.13**

**151) WORKS ACCOUNT - CERTAIN PAYMENT MADE WITHOUT DEDUCTING THE TDS - VIOLATING THE RULES - EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs.3291-00**

As per section 194C of Income Tax rules 1961 the TDS @ 2% should be deducted from the bills before making payment and the same has to be remitted to Income Tax Department. This is responsibility of the Executive Authority to implement the act and rules issued by the Government from time to time.

But the following payments made without deducting the TDS @ 2%, thus an amount of Rs.3291.00 is worked out below was excess paid. Hence the same would need to be recovered from the concerned under intimation to audit.

S.N	Vr No& Date	Purpose for which amount drawn	Bill amount	Excess payment made by way of non deduction of TDS @ 2%
1	47/30.11.2017	Proving & Fixing Blind Cartons at CDC, PRO Office	59430	1189
2	66/17.3.2018	Replacement of Cable to 15 HP	47300	946
3	72/28.3.2018	Purchase of Aluminium Ladder	57791	1156
<b>Total:</b>				<b>3291</b>

Code No.13

**152) CP BROWN LIBRARY - WITHOUT DEDUCTION OF INCOME TAX - PURCHASE OF FURNITURE FOR THE YEAR 2017-18 - EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs.12595-00.**

According to section 194 C of income tax act 1961 Income tax should be deducted from bills.

During the course audit as verified the following vouchers, Purchase of furniture for the year2017-18, without deduction of income tax bill amount was paid. Hence an amount of Rs.12595.00 was excess. 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.

S.N	Vr.No./ Date	Purchase of Items	Amount	I.T.
1	166/ 28.3.2018	Purchase of Laser Printers, Mutli Function Monochrome Laser printers & Ups 4No.s	37300	746
2	165/ 28.3.2018	Purchase of Nikon camera	33499	670
3	144/ 12.2.2018	Purchase of 5 No.s DELL Desktop computers	233976	4680
4	135/ 24.1.2018	Purchase of Book racks	214454	4289
5	125/ 8.1.2018	Purchase of 100 nosneelkamal chairs	79500	1590
6	63/ 12.9.2017	Purchase of RO System	31000	620
		<b>TOTAL</b>	<b>629729</b>	<b>12595</b>

Code No.13

**153) BLOCK GRANT ACCOUNT - CERTAIN PAYMENT MADE WITHOUT DEDUCTING THE TDS - VIOLATING THE RULES - EXCESS PAYMENT MADE - NEEDS RECOVERY Rs.22043-00**

As per section 194C of Income Tax rules 1961 the TDS @ 2% should be deducted from the bills before making payment and the same has to be remitted to Income Tax Department . This is responsibility of the Executive Authority to implement the act and rules issued by the Government from time to time.

But the following payments made without deducting the TDS @ 2%, thus an amount of Rs.22043.00 is worked out below was excess paid. Hence the same would need to be recovered from the concerned under intimation to audit.

S.N	Vr No& Date	Purpose for which amount drawn and paid	Bill amount	Excess payment made by way of non deduction of TDS @ 2%
1	582/17.2.2018	Supply of journals to YVU Library	47500	950
2	604A/23.2.2018	Providing Lab equipments	34043	681
3	604E/23.2.2018	Providing Lab equipments	66814	1336
4	626A/7.3.2018	Purchase of consumable for Dept. of Micro Biology	62730	1255
5	626C/7.3.2018	Purchase of consumable for Dept. of Micro Biology	48940	979
6	666C/20.3.2018	Providing Lab equipments	45672	913
7	667A/20.3.2018	Providing Lab equipments	58031	1161
8	673C/23.3.2018	Providing Lab equipments	30686	614
9	673D/23.3.2018	Providing Lab equipments	37743	755
10	676A/23.3.2018	Providing Lab equipments	40553	811
11	676D/23.3.2018	Providing Lab equipments	37432	749
12	680/23.3.2018	Providing Lab equipments	138856	2777
13	691/28.3.2018	Purchase of Projector	38400	768
14	703/28.3.2018	Laboratory Equipments for Dept of Earth Science	115262	2305
15	717A/28.3.2018	Providing Lab equipments	35715	714
16	717C/28.3.2018	Providing Lab equipments	69342	1387
17	731(4)/28.3.2018	Providing Lab equipments	52814	1056
18	731(5)/28.3.2018	Providing Lab equipments	54870	1097
19	732/28.3.2018	Purchase of Projector	42000	840
20	735/28.3.2018	Supply of Scientific Analogy Oscilloscope	44722	895
			<b>Total:</b>	<b>22043</b>

**Code No.13**

**154) CONTROLAR OF EXAMINATION ACCOUNT - WITHOUT DEDUCTION OF VAT - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs. 139820-00.**

During the course of audit on the accounts of Control of Examination Account for the year 2017-18, it was notice that, the following payments were made without deducting the VAT as TDS. As per the rules VAT which was existed as on time, VAT should be deducted from the supplier bills. But, the same was not recovered from the bills. Due to this an amount of Rs.139820-00 was excess paid to the contractor.

Hence an amount of Rs. 139820-00 were needs to be recovered from the persons responsible and would need to be remitted to concerned head of accounts of the respective department.

S.N	Vr.No./ Date	Particulars	Amount	VAT
1	143/ 6.7.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of masks memos of UG semester & year wise marks memo	186000	9300
2	144/ 6.7.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of masks memos	69000	3450
3	145/ 6.7.2017	Amount paid to M/s Hitech print system limited, Krishna District towards provisional certificates	150000	7500
4	268/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of BEd OMR with answer booklets	66774	3339
5	269/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of PG OMR with answer booklets	357500	17875
6	270/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of PG OMR with answer booklets	1223286	61164
7	271/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of UG OMR with answer booklets	658236	32912
8	272/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of LAW OMR with answer booklets	85600	4280
TOTAL			2796396	139820

**Code No.13**

**155) COMMUTER ACCOUNT -HOLIDAY ALLOWANCE PAID TO DRIVERS ALONG WITH THE REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT-EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs . 47600-00**

As verified from the Commuter Accounts of YVU an amount of Rs.47600-00 was drawn and paid towards Holiday Allowance to drivers along with the regular monthly wages without mentioning the Government Orders as detailed below.

As per the Government Orders which is in force, no orders were issued for drawing of Holiday allowance to drivers. Due to this, an amount Rs.47600-00 were excess paid to the employees as detailed below.

Hence Action would needs to be taken to recover the said amount from the persons responsible and credited to the university Account concerned.

S . N	Vr.No&dt	Particulars	Amount
1	1/04.04.2017	Holiday allowance 7 nos 3/2017	2600-00
2	6/1.5.2017	Holiday allowance 7 nos 4/2017	6400-00
3	13/6.6.2017	Holiday allowance 5 nos 5/2017	2800-00
4	16/3.7.2017	Holiday allowance 4 nos 6/2017	3200-00
5	23/2.8.2017	Holiday allowance 7 nos 7/2017	4000-00
6	30/4.9.2017	Holiday allowance 4 nos 8/2017	3600-00
7	36/4.10.2017	Holiday allowance 5 nos 9/2017	4800-00
8	41/2.11.2017	Holiday allowance 5 nos 10/2017	5400-00
9	48/7.12.2017	Holiday allowance 5 nos 11/2017	3200-00
10	56/1-2018	Holiday allowance 8 nos 12/2017	6400-00
11	62/2.2.2018	Holiday allowance 4 nos 1/2018	2200-00
12	68/12.3.2018	Holiday allowance 4 nos 2/2018	3000-00
Total			47600-00

**156) CONTROLAR OF EXAMINATION ACCOUNT - WITHOUT DEDUCTION OF INCOME TAX FOR HITECH PRINT SYSTEM LIMITED FOR THE YEAR 2017-18 - EXCESS PAYMENT MADE - NEEDS RECOVERY- Rs.70727-00**

According to section 194 C of income tax act 1961, Income tax should be deducted from the purchase bills. During the course of audit as verified from the following vouchers for the year 2017-18, without deduction of income tax, the purchased bill amounts were paid. Hence an amount of Rs.70727-00 was excess paid to supplier. Hence action would needs 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.

S.No.	Vr.No./ Date	Particulars	Amount	I.T.
1	143/ 6.7.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of masks memos of UG semester & year wise marks memo	186000	3720
2	144/ 6.7.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of marks memos	69000	1380
3	145/ 6.7.2017	Amount paid to M/s Hitech print system limited, Krishna District towards provisional certificates	150000	3000
4	268/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of BEd OMR with answer booklets	66774	1335
5	269/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of PG OMR with answer booklets	357500	7150
6	270/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of PG OMR with answer booklets	1223286	24466
7	271/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of UG OMR with answer booklets	658236	13165
8	272/ 7.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of LAW OMR with answer booklets	85600	1712
9	302/ 26.10.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of LAW OMR with answer booklets	47898	958
10	386/ 8.12.2017	Amount paid to Sreeraghavendra Air conditioner & Refrigeration	179200	3584

		proddatur towards supply of 4 nos of 2 ton air conditioners for use in examination branch		
11	552/ 3.3.2018	Amount paid to arcot automations tirupati towards supply of 2 nos of rich colour digital printers	295000	5900
12	338/ 17.11.2017	Amount paid to M/s Hitech print system limited, Krishna District towards supply of printing with answer booklets	125747	2515
13	559/ 9.3.2018	Purchase of five almaras with internal lock	92099	1842
<b>TOTAL</b>			<b>3536340</b>	<b>70727</b>

**Code No.13**

**157) COMMUTER ACCOUNT -DRIVING ALLOWANCE PAID TO DRIVERS ALONG WITH THE REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT - EXCESS PAYMENT MADE - NEEDS RECOVERY- Rs.299417-00**

As verified from the Commuter Accounts of YVU an amount of Rs.299417-00 was drawn and paid towards Driving allowance to drivers along with the regular monthly wages without mentioning the Government Orders as detailed below.

As per the Government Orders which is in force, no orders were issued for drawing of Rs.2500-00 per month as driving allowance to drivers. Due to this, an amount Rs.299417-00 were excess paid to the employees as detailed below.

Hence Action would needs to be taken to recover the said amount from the persons responsible and credited to the university Account concerned.

<b>S.N</b>	<b>Vr.No&amp;dt</b>	<b>Particulars</b>	<b>Amount</b>
1	1/04.04.2017	Driving allowance 8 nos 3/2017	20000
2	2/4.4.2017	Driving allowance 2 nos 3/2017	5000
3	6/1.5.2017	Driving allowance 8 nos 4/2017	20000
4	7/1.5.2017	Driving allowance 2 nos 4/2017	5000
5	13/6.6.2017	Driving allowance 8 nos 5/2017	20000
6	12/6.6.2017	Driving allowance 2 nos 5/2017	5000
7	16/3.7.2017	Driving allowance 8 nos 6/2017	20000
8	17/3.7.2017	Driving allowance 2 nos 6/2017	5000
9	22/2.8.2017	Driving allowance 2 nos 7/2017	5000
10	23/2.8.2017	Driving allowance 8 nos 7/2017	20000
11	30/4.9.2017	Driving allowance 8 nos 8/2017	20000
12	31/4.9.2017	Driving allowance 2 nos 8/2017	5000
13	36/4.10.2017	Driving allowance 8 nos 9/2017	20000
14	37/4.10.2017	Driving allowance 2 nos 9/2017	5000

15	41/2.11.2017	Driving allowance 8 nos 10/2017	20000
16	42/2.11.2017	Driving allowance 2 nos 10/2017	3750
17	48/7.12.2017	Driving allowance 8 nos 11/2017	20000
18	49/7.12.2017	Driving allowance 2 nos 11/2017	5000
19	53/22.12.2017	Driving allowance 1 nos 8 days 11/2017	667
20	56/1-2018	Driving allowance 8 nos 12/2017	20000
21	57/1-2018	Driving allowance 2 nos 12/2018	5000
22	61/2.2.2018	Driving allowance 2 nos 1/2018	5000
23	62/2.2.2018	Driving allowance 8 nos 1/2018	20000
24	68/12.3.2018	Driving allowance 9 nos 2/2018	20000
25	69/12.3.2018	Driving allowance 2 nos 2/2018	5000
		<b>Total</b>	<b>299417</b>

**Code No.13**

**158) PRODDATUR ENGINEERING COLLEGE CURRENT ACCOUNT - WITHOUT DEDUCTION OF INCOME TAX FOR STATIONARY ITEMS FOR THE YEAR 2017-18 - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs.10110-00.**

According to section 194 C of income tax act 1961 Income tax should be deducted from bills.

During the course audit as verified the following vouchers for the year 2017-18, without deduction of income tax, the supplier bill amount was paid. Hence an amount of Rs. 10110-00 was excess paid to the supplier as detailed below.

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.

S.No.	Vr.No./ Date	Particulars	Amount	I.T.
1	54/ 21.6.2017	Royal enterprises HYD towards examination stationary	252750	5055
2	56/ 28.6.2017	Royal enterprises HYD towards examination stationary	252750	5055
<b>TOTAL</b>			<b>505500</b>	<b>10110</b>



**Code No.13**

**159) PRODDATUR HOSTEL CURRENT ACCOUNT - BUILDING RENT PAID - INCOME TAX NOT DEDUCTED- EXCESS PAYMENT MADE - Rs. 66550-00.**

As verified the Hostel Account of YVU Engineering College, Proddatur an amount of Rs.665500-00 was drawn and paid towards Building rent for the year 2017-18. But, the Income tax as TDS @10% as per Sec 194(j) of Income tax Act, 1961 was not deducted as detailed below. Due to this, an amount of Rs.66550-00 was excess paid to the building owner. 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	10/ 29.4.2017	Radha educational committee towards Building Rent	332750	33275
2	168/ 28.12.2017	Radha educational committee towards Building Rent	332750	33275
<b>TOTAL</b>			<b>665500</b>	<b>66550</b>

**Code No.13**

**160) Y.V.U ENGINEERING COLLEGE, PRODDATUR - HOSTEL CURRENT ACCOUNT - BUILDING RENT PAID WITH OUT DEDUCTING THE INCOME TAX - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs.49920-00.**

As verified the Hostel account of YVU Engineering college, Proddatur. In the following vouchers an amount of Rs.499200-00 was drawn and paid towards building rent to Smt. V. Rajya Lakshmi. As per Income tax Act, 1961., Income Tax @10% as TDS Should be recovered from the while paying the Rent amount. But the same were not recovered from the rent amount.

Thus an amount of Rs.49920-00 was excess paid to the house owner. Hence action would needs to be taken to recover from the person and persons responsible and credited to the account concerned under intimation to the audit.

S.N	Vr.No&dt	Particulars	Rent	TDS @10%
1	11/4.4.2017	Hostel rent for the month of 4/2017	41600	4160
2	57/4.5.2017	Hostel rent for the month of 5/2017	41600	4160
3	88/1.6.2017	Hostel rent for the month of 6/2017	41600	4160
4	133/6.7.2017	Hostel rent for the month of 7/2017	41600	4160
5	272/1.8.2017	Hostel rent for the month of 8/2017	41600	4160
6	349/1.9.2017	Hostel rent for the month of 9/2017	41600	4160
7	430/3.10.2017	Hostel rent for the month of 10/2017	41600	4160
8	497/1.11.2017	Hostel rent for the month of 11/2017	41600	4160
9	625/15.12.2017	Hostel rent for the month of 12/2017	41600	4160
10	658/2.1.2018	Hostel rent for the month of 1/2018	41600	4160
11	709/6.2.2018	Hostel rent for the month of 2/2018	41600	4160
12	747/3.3.2018	Hostel rent for the month of 3/2018	41600	4160
<b>Total</b>			<b>49920</b>	

**161) DEVELOPMENT ACCOUNT - INCOME TAX NOT DEDUCTED FROM VARIOUS PURCHASE BILLS IN VARIOUS ACCOUNTS - EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs.13124-00**

During the course of audit on the Account of YVU, kadapa for the year 2017-18, it was noticed that, in the following vouchers various 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.13124-00 is worked out below was excess paid to supplier.

S.N	Vr.No & dt	Particulars	Amount	IT to be Deducted @ 2%
1	27/26.7.2017	Amount paid to purchase of 5kva sound proof portable diesel generator Kirloskar koel green	186000	3720
2	37/11.8.2017	Amt. paid to M/S Shivam solutions 7-7-92, Sri nagar, Guntur towards purchase of Biometrics with Aadhar Enabled Biometric systems of AEBs Attendance system to University staff	470200	9404
		<b>Total</b>	<b>656200</b>	<b>13124</b>

**162) GENERAL RE VENUE ACCOUNT - EXCESS PAY ALLOWED TO OFFICE SUBORDINATES THAN THE MINIMUM OF THE PAY ATTACHED TO THE POST - IRREGULAR - NEEDS RECOVERY Rs.118329-00**

As verified from the pay and allowances of the time scale employees it was noticed that the pay of the following Office Subordinates was allowed in excess of the minimum of pay attached to the post of Office Subordinates, this is irregular and contrary to Government orders. Thus excess pay and allowances amounting to Rs. 118329.00 are worked out below made to Office Subordinates.

" Further it was also observed that Regarding allowing of excess pay to the said Office Subordinates was already pointed out and raised the Audit Objections in Previous Audit Reports, but the EA has not responded so far in this regard"

Hence the same would need to be recovered from the following Office Subordinates besides to take necessary action for revising the pay of the individual expeditiously and fact may be intimated to Audit.

Name of the Employee	Designation	Pay to be Allowed	Pay allowed	Excess Pay and allowances				Total excess payment
				PAY	DA	HRA	CCA	Rs.
1	2	3	4	5	6	7	8	9 (5+6+7+8)
G.V.Ghose Mohiddin	Office Subordinate	13000	15030	2030/pm Rs.24360 (for 12m)	10211	4872	0	39443
K.Narasimhulu	Office Subordinate	13000	15030	2030/pm Rs.24360 (for 12m)	10211	4872	0	39443
T.Venkataiah	Office Subordinate	13000	15030	2030/pm Rs.24360 (for 12m)	10211	4872	0	39443
<b>Total</b>								<b>118329</b>

**Code No. 13**

**163) YVU HOSTEL CHIEF WARDEN ACCOUNT - AMOUNT DRAWN AND PAID IN EXCESS OF ACTUAL EXPENDITURE - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs.59980-00**

During the course of audit on the accounts of Y.U. University, Kadapa for the year 2017-18, as verified from the Cash book with reference to Bank Pass Book of YVU Hostel Chief warden Account, it was observed that, the amount drawn and paid in excess of actual expenditure was done as detailed below.

As per the Cash Book Voucher No.84, dt.1-9-2017, an amount of Rs.6665-00 were drawn and paid towards Hostel Staff remuneration for the August, 2017 to S. Anki Reddy. But, an amount of Rs.666645-00 were debited from the connected Bank Pass Book. Due to which, an amount of Rs.59980-00 was drawn and paid in excess of actual expenditure incurred.

Hence, action would needs to be taken to recover the excess paid amount of Rs.59980-00 from the concerned responsible persons under intimation to audit.

Vr.No./ Date	Particulars	Cash Book Amount	Pass Book Amount	Excess Amount	Cheq No./ date
84/ 01.09.2017	Hostel Staff remuneration for August 2017 S.Anki Reddy	6665.00	66645.00	59980.00	161396/ 04.09.2017

Code No.13

**164) PRODDATUR ENGINEERING COLLEGE CURRENT ACCOUNT -  
EXTRA WAGES PAID @25/-PER HOUR - EXCESS PAYMENT MADE -  
IRREGULAR - NEEDS RECOVERY-Rs.82575-00.**

During the Course of Audit on the account of Proddatur Engineering College Current Account for the year 2017-18, As per Progs.No.YSREC/NTSTAFF/O.T. Remuneration / 2015 Dt:27.03.2015, the employees of Engineering college are permitted to pay at Rs.25-00 per hour for their additional work during the morning session i.e., from 9-30 A.M to 12.30P.M to operate college, office, Library and computer lab along with the regular monthly wages without mentioning the Government Orders as detailed below

As per the Government Orders which is in force, no orders were issued for drawing of Rs.25-00 per hour as additional work charges (Extra Wages). Due to this, an amount of Rs.82575-00 was excess paid to the employees as detailed below.

Hence Action would needs 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/ 3.4.2017	Extra Wages for the Month 3/2017	9175.00
2	14/ 29.4.2017	Extra Wages for the Month 4/2017	9175.00
3	34/ 1.6.2017	Extra Wages for the Month 5/2017	9175.00
4	62/ 1.7.2017	Extra Wages for the Month 6/2017	9175.00
5	78/ 3.8.2017	Extra Wages for the Month 7/2017	9175.00
6	101/ 5.9.2017	Extra Wages for the Month 8/2017	9175.00
7	120/ 6.10.2017	Extra Wages for the Month 9/2017	9175.00
8	136/ 1.11.2017	Extra Wages for the Month 10/2017	9175.00
9	149/ 30.11.2017	Extra Wages for the Month 11/2017	9175.00
<b>TOTAL</b>			<b>82575.00</b>

Code No.13

**165) YVU HOSTEL CHIEF WARDEN ACCOUNT - WITHOUT  
DEDUCTION OF INCOME TAX PURCHASE OF OIL, MILK,  
PROVISIONS, GAS, CHICKEN, EGGS, BANANA, VEGETABLES,  
SWEETS, RICE ETC FOR THE YEAR 2017-18 - EXCESS PAYMENT  
MADE - NEEDS RECOVERY - Rs.219847-00 .**

During the course of audit on the account of Y.V.U, kadapa for the year 2017-18, it was noticed that, in the following vouchers various, Oil, Milk, Provisions, Rice etc., were purchased for the university Hostel needs.

According to section 194 ( c ) of income tax act - 1961, the TDS @ 2% should be deducted from purchased bills. But the same were not recovered from the following purchase bills during the year. Due to which an amount of Rs. 219847-00 is worked out below as excess payment made to supplier.

Hence action would needs to be taken to recover the excess paid amount from the persons responsible under intimation to audit.

S.N.	Purchase of Items	Amount	I.T.
1	Purchase of Oil for 2017-18	717419	14348
2	Purchase of Milk for 2017-18	1855045	37101
3	Purchase of Provisions for 2017-18	2586027	51721
4	Purchase of Gas for 2017-18	1255340	25107
5	Purchase of Chicken for 2017-18	235063	4701
6	Purchase of Eggs for 2017-18	126688	2534
7	Purchase of Bananas for 2017-18	98091	1962
8	Purchase of Vegetables for 2017-18	1327606	26552
9	Purchase of Sweets for 2017-18	201050	4021
10	Purchase of Rice for 2017-18	2590017	51800
	<b>TOTAL</b>	<b>10992346</b>	<b>219847</b>

**Code No.13**

**166) PRODDATUR ENGINEERING COLLEGE THIRD PARTY QUALITY ASSURANCE ACCOUNT DAILY ALLOWANCE PAID ALONG WITH CONVEYANCE ALLOWANCE (MILAGE ALLOWANCE) - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs. 14400-00.**

During the course of audit, on verification of the third party quality assurance fund of the YVU Engineering College, Proddatur for the year 2017-18, it was observed that, the following employees were performed journey on official four. While verification of the vouchers, they were claimed mileage allowance along with daily allowance.

As per Para 8-3 of G.O.Ms.No.150 Fin 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 and Daily allowance shall not be paid to the Government servants who are claiming the mileage allowance for their tours. But, in the following cases Daily allowance claimed with the mileage allowance which is irregular. Due to this, an amount of Rs.14400-00 was excess paid to the employees as noted below.

Hence, action would needs to be taken to recover the excess paid amount from the concerned employees and remitted to the concerned accounts under intimation to audit.

S.N	Vr.No.& Date	Name of the employee	D.A. paid
1	5/ 19.6.2017	B.Jayaramireddy, Projector & Head Dept. of civil Engineering	2400.00
		G.Nageswarreddy, EEE Dept. Asst. Professor	2400.00
		J.Obulesu, Lab Assistant	1200.00
		N.Pullareddy, Lab Asst.	1200.00
2	2/ 10.4.2017	B.Jayaramireddy, Projector & Head Dept. of civil Engineering	2400.00
		G.Nageswarreddy, EEE Dept. Asst. Professor	2400.00
		J.Obulesu, Lab Assistant	1200.00
		N.Pullareddy, Lab Asst.	1200.00
<b>TOTAL</b>			<b>14400.00</b>

Code No.13

**167) YVU BLOCK GRANT - PAYMENT OF REMUNERATION TO THE VICE CHANCELLOR WITHOUT LIMITING TO THE LAST PAY DRAWN - EXCESS PAYMENT MADE - NEEDS RECOVERY- Rs.2918670.00**

During the course of Audit on the accounts of YVU for the year 2017-18 it was noticed that Sri. A. Ramachandra Reddy was appointed as Vice chancellor of Yogi Vemana University with effect from 7/ 10/2016 for a tenure of three years . During his tenure as Vice Chancellor he retired from his original post of Professor on the AN of 30.6.2017. From 1.7.2017 onwards his appointment as Vice Chancellor may be considered as reappointment after his Retirement in his original post of Professor. The Pay and Allowances to the retired and re appointed employees has to be fixed equal to last pay drawn. Contrary to this he was drawn and paid @ Rs. 75000 + DA Rs. 99000 per month. The excess paid would need to be recovered from persons responsible.

Month	Pay and allowances actually paid (Pay+DA)	To be paid ( Last Pay drawn )	Excess paid
7/2017	174000	70820	103180
8/2017	174000	70820	103180
9/2017	174000	70820	103180
10/2017	174000	70820	103180
11/2017	174000	70820	103180
12/2017	174000	70820	103180

1/2018	174000	70820	103180
2/2018	174000	70820	103180
3/2018	177000	70820	106180
DA Arrears	42000	0	42000
4/2018	177000	70820	106180
5/2018	177000	70820	106180
6/2018	177000	70820	106180
7/2018	177000	70820	106180
8/2018	177000	70820	106180
9/2018	179250	70820	108430
DA Arrears	31500	0	31500
10/2018	179250	70820	108430
11/2018	179250	70820	108430
12/2018	179250	70820	108430
1/2019	179250	70820	108430
2/2019	179250	70820	108430
3/2019	179250	70820	108430
4/2019	181500	70820	110680
DA Arrears	33750	0	33750
PRC Arrears	148350	0	148350
5/2019	181500	70820	110680
6/2019	181500	70820	110680
7/2019	224700	188200	36500
8/2019	224700	188200	36500
9/2019	224700	188200	36500
<b>Total:</b>	<b>5182950</b>	<b>2264280</b>	<b>2918670</b>

**Code No.13**

**168) Y.V.U ENGINEERINGB COLLEGE, PRODDATUR - HOSTEL  
CURRENT ACCOUNT - INCOME TAX NOT DEDUCTED FROM VARIOUS  
PURCHASE BILLS - EXCESS PAYMENT MADE - NEEDS RECOVERY  
- Rs. 9024-00**

During the course of audit on the account of Y.V.U, kadapa for the year 2017-18, it was noticed that, in the following vouchers various kitchen items and cc cameras etc., 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.30000-00. But the same were not recovered from the following purchase bills during the year. Due to which an amount of Rs. 9024-00 is worked out below as excess payment made to supplier.

Hence action would needs to be taken to recover the excess paid amount from the persons responsible under intimation to audit.

#	Name of account	Vr.No&dt	Description	Paid Amount	IT @ 2%
1	Proddatur Hostel account	30/ 20.4.17	Amount paid to M/S Vamsi Kitchen Enterprises Hyderabad towards purchase of Kitchen equipments to Hostel	195800-00	3916-00
2		82/ 24.5.17	Amount paid to M/S Sanjana security and Net works Proddatur towards fixing of CC camaras to Boys Hostel	217700-00	4354-00
3		642/26.12.17	Purchase of Rice bags	37720-00	754-00
				<b>Total</b>	<b>9024-00</b>

**Code No.13**

**169) BLOCK GRANT - INCOME TAX NOT DEDUCTED FROM VARIOUS PURCHASE BILLS - EXCESS PAYMENT MADE - NEEDS RECOVERY - Rs. 4387-00**

During the course of audit on the account of Y.V.U, kadapa for the year 2017-18, it was noticed that, in the following vouchers various 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.30000-00. But the same were not recovered from the following purchase bills during the year. Due to which an amount of Rs. 4387-00 is worked out below as excess payment made to supplier.

Hence action would needs to be taken to recover the excess paid amount from the persons responsible under intimation to audit.

S.N	Name of Account	Vr.No & Date	Description	Paid Amount	IT @ 2%
1	Block Grant A/c	717/28-3-18	Amount paid to M/s New Vijaya Lakshmi Enterprises, Kadapa	35715	714
2		717/28-3-18	Amount paid to M/S Bros Scientifics, Tirupati	69342	1387
3		725/28-3-18	Purchase of Table (T-104 Model)-2	39250	785
4		725/28-3-18	Purchase of steel Almairah (Store well plain)-2	33140	662
5		725/28-3-18	Almiarh with glass door (Glass door sore well)-2	41962	839
				<b>Total</b>	<b>4387</b>



**170) RESEARCH PROJECT ACCOUNT - INCOME TAX NOT DEDUCTED  
FROM VARIOUS PURCHASE BILLS - EXCESS PAYMENT MADE -  
NEEDS RECOVERY-Rs.16482-00**

During the course of audit on the account of Y.V.U, kadapa for the year 2017-18, it was noticed that, in the following vouchers various 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.30000-00. But the same were not recovered from the following purchase bills during the year. Due to which an amount of Rs. 16482-00 is worked out below as excess payment made to supplier.

Hence action would needs to be taken to recover the excess paid amount from the persons responsible under intimation to audit.

S.N	Name of Account	Vr.No & Date	Description	Paid Amount	IT @ 2%
1	Research A/c	20/26.5.17	Amount paid to M/s Srinivasa Agencies towards purchase and supply of 2 blue star split AC 1.5 ton with 4 KV stabilizer	87000	1740
2		21/26.5.17	Amount paid to M/s expert systems & software towards purchase & supply of Laptop under MOEF & CC and BSI project	83250	1665
3		22/26.5.17	Amount paid to M/s Future tech systems towards purchase and supply of 1 EPSON projector, 1 EPSON All in one, PRINTER, 1 DELL All in one PC	113700	2274
4		23/26.5.17	Amount paid to M/s Chengalva Agencies to purchase of Godrej store well plain, Godrej VSDU-8 sliding glass door unit, sale of Godrej Table T-9 sale of Godrej chair premier 7112 R	153249	3064
5		24/26.5.17	Amount paid to M/s Sreenivasa Enterprises towards supply of Minor Garden Equipment for Botanic Garden under MOEF & CCproject Dept	87715	1754
6		25/30.5.17	Amount paid to Juturu digitals towards purchase and supply of Haier Refrigerator Model 1954 Whirl pool Refrigerator	47280	945
7		31/30.5.17	Amount paid to M/s Right solutions towards supply of NIKON camera for MOEF & CC project Dept. of Botany	52000	1040
8		35/30.5.17	Amount paid to various heads under the project of MOEF & CC	200000	4000
			<b>TOTAL</b>	<b>824194</b>	<b>16482</b>

**Code No.14**

**171) BLOCK GRANT - HONORARIUM PAID TO SRI. C. BALAJI ,STANDING COUNCIL OF YVU - HUGE CASES PENDING DISPOSAL - HONORARIUM PAID TO STANDING COUNCIL UNFRUITFUL-RS.180000-00**

During the year under report an amount of Rs. 180000.00 was drawn and paid to Sri. C. Balaji, Standing Council of YVU towards Honorarium for dealing the Court cases by appearing on behalf of YVU @ 15000 per month.

As verified from the file relating to the honorarium paid to Standing Council of YVU for dealing the Court cases by appearing on behalf of YVU it was noticed that the University has appointed Sri. C. Balaji as Standing Council of YVU to appear on behalf of YVU and defend the cases with Honorarium of Rs. 15000/- per month. Accordingly the Honorarium paid to Sri. C. Balaji, Standing Council of YVU during the year under report is Rs.180000-00

Further as verified from the file it was noticed that more than 35 cases were pending without sufficient action by the Standing Council of YVU. Hence the payment of Honorarium to Standing Council is unfruitful.

Hence necessary action may taken in this regard.

**Code No.14**

**172) DEVELOPMENT ACCOUNT- EXPENDURE INCURRED FOR FUNITURE, HOME NEEDS ETC., TO REGISTRAR BANGLOW - MIS UTILISATION OF FUNDS - NEDS ACTION - Rs.339965-00**

During the course of audit, it was noticed that the following items were purchased from different agencies, to Registrar Banglow. But the Authority and provision for supply of home needs like double cots, furniture, LED Tvs etc., to Registers Banglow was not pointed out in audit. Hence, the expenditure incurred for purchase of furniture and home needs to Registrar Banglow is treated as wasteful expenditure and the same was held under objection.

S.N	Vr.No & dt	Particulars	Amount
1	11/1.6.2017	Amt. paid to M/S RR happy home kadapa towards supply of cots and sleep well bed for Registrar banglow at kadapa	19700-00
2	13/16.6.2017	Amt. paid to M/S G.K Furnitures kadapa towards supply of certain items maple cot, dinning set, glass centre table, dressing mirror, mattresses etc for Registrar Banglow	101905-00
3	109/28.3.2018	Amt. paid to M/S Changalva Agencies kadapa towards supply of 1 No Godrej stonewall model 2 of Register peshi	19980-00
4	67/26.10.2017	Amt. paid to M/S Changalva Agencies kadapa towards supply and delivery of Godrej Almarah to the Registrar Banglow	19980-00
5	51/19.9.2017	Amt. paid to M/S G.K Furnitures kadapa towards supply of certain items like Sofa set (3+1+1) seater Shoe rack for Registrar Banglow	96000-00
6	16/1.7.2017	Amt. paid to Savvani Agencies, kadapa for towards purchase of new chimney to kitchen room of Registrar banglow at kadapa	19500-00
7	23/11.7.2017	Amt. paid to Savvani Agencies, kadapa for towards purchase of Electrical items like lights and fans of Registrar banglow at kadapa	18500-00
8	24/19.7.2017	Amt. paid to M/S SLN Digital shoppy 7 roads kadapa towards purchase of soney 40 LED TV to Registrar Bonglow	44400-00
		<b>Total</b>	<b>339965-00</b>

**173) 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. 172567121-00 towards grant received as detailed below during the year would need to be furnished to audit early without further delay.

<b>S.N</b>	<b>Name of the Account</b>	<b>Amount</b>
1	Research Project	19534681
2	UGC	9957214
3	Agri Since Project	1707485
4	N.S.S	2955317
5	ISRO	1865440
6.	BLOCK GRANT	134658755
7	C.P.BROWN GRANT	1888229
	<b>Total</b>	<b>172567121</b>

**174) Y.V.U - 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.

**175) 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.

**176) MISCELLANEOUS GRANT ACCOUNTS - 2017-2018 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 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.

**177) 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 2017-18, as verified from the stock register maintained by the University Viz., Stock registers 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.

**178) REGISTER OF INVESTMENT DEPARTMENT WISE AND A  
CONSOLIDATED REGISTER FOR THE YEAR 2017-18.**

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.

**179) GPF ACCOUNT 2017-18 - GPF ABSTRACT REGISTER RELATING TO TEACHING AND NON TEACHING GPF SUBSCRIBERS OF YVU - 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 2017-18 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 2017-18 credits if any interest accrued in the year 2017-18 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.

**180) Y.V.U. ENGINEERING DEPARTMENT 2017-18 - 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.

**181) 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.

**182) DEPOSIT ACCOUNT 2017-18 - LAPSED DEPOSITS NOT TRANSFERRED TO GENERAL REVENUE ACCOUNT- NEEDS ACTION.**

During the course of Audit on the Account of Deposit for the year 2017-18 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.

As per Financial Rules the deposits more than 3 years should be lapsed and forfeited. Due to in action of the competent authority for maintenance of register of deposits it could not be possible how many deposits more than 3 years and to be forfeited.

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.

**183) COMMUTER ACCOUNT - AMOUNT ADJUSTED IN CASH BOOK - BUT THE DETAILS OF ADJUSTMENTS WERE NOT WRITTEN IN THE CASH BOOK- NEEDS ACTION.**

During the course of audit, it was noticed from the cash book, an amount of RS.36300-00 was collected or adjusted to Commuters Account on different dates. But the details of collection and amount collected from whom were not written in the Cash Book. Hence, it was ascertained that, the concerned authorities were not watched and inspected the regular transactions of the university accounts. Due to this if any loss sustained to the institution, the same would needs to be recovered from persons responsible besides disciplinary action.

Sl.No	Date of Amount Adjusted in cash book	Amount
1	4.4.2017	14700-00
2	2.5.2017	12000-00
3	1.7.2017	7800-00
4	7.7.2017	600-00
5	5.2.2018	1200-00
		36300-00

**184) DDS & CHEQUES REGISTER NOT MAINTAINED**

During the course of Audit 17-18 while verifying the records relating to Deposit A/c. DDs/Cheques were received from various Departments of Y.V.University towards deposits and adjusted the same into Deposit Account. But the Register showing the details of DDs/Cheques received from various Department have to be recorded not maintained.

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

Action would need to be taken to maintain Department wise DDs/Cheques register and the fact should be intimated to audit.

S.N	DD No & Dt	Purpose	Amount
1	887283,810318/16.6.17	EMD of Sri D.C.Reddaiah towards Botanical Garden entrance gate and water pond	5900
2	88728/810319/16.6.17	EMD of Sri D.C.Reddaiah Improvements to existing, damaged barbed wire all around Botanical garden	4700
3	887284/810371/16.6.17	EMD of Sri D.C.Reddaiah towards providing pipe line from NCC bore to arts & Commerce building	5900
4	312580,312581,312582, 312583/16.6.17	EMD of M/s Manogna Construction providing Bore wel in Botanical Garden of YVU, Kadapa	10900
	<b>Total</b>		<b>27400</b>



**185) 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 2017. 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 2017. The reasons for not conducting physical verification of library books may be explained to audit and a physical verification may be done immediately.

## **RESULT OF AUDIT**

The general result of Audit may be considered fairly satisfactory

## **RECEIPTS AND CHARGES:-**

The total Receipts and Charges of all the accounts maintained by Yogi Vemana University, Kadapa for the year 2017-18 as per the Abstract of all accounts of Rs.960736557-00 and Rs.724565791 -00 respectively

## **PENDING AUDIT OBJECTIONS:-**

911 Items of objections holding a sum of Rs. 1164706774-00 were pending for the year from 2006-07 to 2017-18 as details below at the close of Audit for the year.

<b>S.N</b>	<b>Year</b>	<b>No of Objections</b>	<b>Amount</b>
1	2006-07	22	15535529
2	2007-08	35	14920126
3	2008-09	63	262184829
4	2009-10	49	20680380
5	2010-11	57	33064976
6	2011-12	73	93665862
7	2012-13	67	83416910
8	2013-14	86	127040338
9	2014-15	105	75458963
10	2015-16	82	210839140
11	2016-17	86	94701342
12	2017-18	186	<b>133198379</b>
	<b>TOTAL</b>	<b>911</b>	<b>1164706774</b>

**Regional Deputy Director,  
State Audit Department,  
Zone IV, Kurnool.**

**D.A.O**

**A.A.O**

**STATUS OF AUDIT OBJECTIONS**

S.N	Para No	Code No	Amount	S.N	Para No.	Code No	Amount	S.N	Para No	Code No	Amount
1	1	1	0	B.F			76249997	B.F			121415880
2	2	2	1252472	64	64	9	331485	126	126	11	830262
3	3	2	234500	65	65	9	24990	127	127	11	30150
4	4	3	47949	66	66	9	18875	128	128	11	2949693
5	5	3	175000	67	67	9	43800	129	129	11	757000
6	6	4	0	68	68	9	0	130	130	11	71000
7	7	7	696848	69	69	9	657831	131	131	11	0
8	8	7	486665	70	70	9	0	132	132	11	16220
9	9	7	100000	71	71	9	0	133	133	11	445000
10	10	7	352460	72	72	9	433405	134	134	11	100474
11	11	7	270000	73	73	9	24718	135	135	11	334000
12	12	7	3357650	74	74	9	118600	136	136	11	105163
13	13	7	529650	75	75	9	5803	137	137	12	284100
14	14	7	1012500	76	76	9	48130	138	138	12	384864
15	15	7	296195	77	77	9	55715	139	139	12	43780
16	16	7	115500	78	78	9	16450	140	139A	12	130000
17	17	8	13226061	79	79	9	86515	141	140	12	15340
18	18	8	160682	80	80	9	62528	142	141	13	15160
19	19	8	65000	81	81	9	293412	143	142	13	3470
20	20	8	5000	82	82	9	550598	144	143	13	11188
21	21	8	124125	83	83	9	1223014	145	144	13	15167
22	22	9	300000	84	84	9	15930	146	145	13	2988
23	23	9	1150572	85	85	9	10841260	147	146	13	117433
24	24	9	21500	86	86	9	10992346	148	147	13	5000
25	25	9	2413750	87	87	9	293412	149	148	13	23160
26	26	9	805617	88	88	9	0	150	149	13	93614
27	27	9	0	89	89	9	0	151	150	13	299417
28	28	9	0	90	90	9	0	152	151	13	3291
29	29	9	0	91	91	9	0	153	152	13	12595
30	30	9	9692250	92	92	9	0	154	153	13	22043
31	31	9	115398	93	93	9	19652	155	154	13	139820
32	32	9	76990	94	94	9	10878	156	155	13	47600
33	33	9	518500	95	95	9	116439	157	156	13	70727
34	34	9	1392549	96	96	9	0	158	157	13	299417
35	35	9	95800	97	97	9	0	159	158	13	10110
36	36	9	0	98	98	9	0	160	159	13	66550
37	37	9	59150	99	99	9	0	161	160	13	49920
38	38	9	50000	100	100	9	579887	162	161	13	13124
39	39	9	236726	101	101	9	180000	163	162	13	118329
40	40	9	90750	102	102	9	21600	164	163	13	59980
41	41	9	0	103	103	9	19788	165	164	13	82575
42	42	9	405497	104	104	9	3314265	166	165	13	219847
43	43	9	0	105	105	9	5097728	167	166	13	14400
44	44	9	0	106	106	9	2151402	168	167	13	2918670
45	45	9	28529567	107	107	9	0	169	168	13	9024
46	46	9	566299	108	108	9	0	170	169	13	4387
47	47	9	150000	109	109	9	210000	171	170	13	16482
48	48	9	964685	110	110	9	275881	172	171	14	180000
49	49	9	0	111	111	9	65100	173	172	14	339965
50	50	9	174224	112	112	9	0	174	173	16	0
51	51	9	46026	113	113	9	1944566	175	174	18	0
52	52	9	82215	114	114	10	3236	176	175	18	0
53	53	9	275968	115	115	10	3547029	177	176	18	0
54	54	9	24864	116	116	11	38280	178	177	18	0
55	55	9	115439	117	117	11	350975	179	178	18	0
56	56	9	0	118	118	11	40585	180	179	18	0
57	57	9	16800	119	119	11	0	181	180	18	0
58	58	9	138358	120	120	11	0	182	181	18	0
59	59	9	4435617	121	121	11	697984	183	182	18	0
60	60	9	0	122	122	11	278910	184	183	18	0
61	61	9	141579	123	123	11	0	185	185	18	0

62	62	9	0	124	124	11	0	186	186	18	0
63	63	9	655050	125	125	11	62881	186	PARAS		133198379
TOTAL:			76249997	TOTAL :			121415880				

Asst. Audit Officer,  
State Audit (Z.P), Kadapa

**CONSOLIDATED AUDIT REPORT FOR THE YEAR 2017-18**

S.N	Code. No.	Gist of Category	No. of Paras	Amount
1	1	Variation in account figure	1	0
2	2	Excess utilization of Grants	2	1486972
3	3	Diversion of Grants /Funds	2	222949
4	4	Non-Utilisation of Grants before the lapsable date	1	0
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.,	10	7217468
8	8	Advance pending adjustment	5	13580868
9	9	Violation of rules	92	93887743
10	10	Non-remittance of deduction /recoveries from work bills pay bills /contingent bill	2	3550265
11	11	Non-Production of records	21	7108577
12	12	Misappropriations and Funds	5	858084
13	13	Excess Payment	30	4765488
14	14	Wasteful Expenditure	2	519965
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
		<b>Total</b>	<b>186</b>	<b>133198379</b>

Asst. Audit Officer,  
State Audit (Z.P), Kadapa