

DRAFT AUDIT REPORT ON THE
ACCOUNTS OF YOGI VEMANA
UNIVERSITY FOR THE
YEAR 2018-19

Director's Office
 22 APR 2021
 KURNOOR
 5120.47
 12-4-2021
 Y.V. University
 Audit
 22/4/2021
 R.A.P.

Office of the District Audit Officer,
 State Audit, Kadapa

Sub: - Audit - Draft Audit Report on the Accounts of Yogi Vemana University for the year 2018-2019-Submitted - Regarding

Submitted: -

The Draft Audit Report on the Accounts of Yogi Vemana University for the year 2018-2019 is submitted herewith for approval.

ARNW
 02
 12/4/2021

DAO

R.D.D

RDD Inv
 No: 1/1
 Dt: 12/4/2021

AAO
 12-4-2021

Returned due to following defects:-

- 1) out of 53 Accounts maintained by the YVU, the AAO and staff has covered only 28 Accounts for YVU for the year 2018-19.
- 2) Balance 25 Accounts are not covered in the DAE for 2018-19 and left un-audited. It shows that AAO & staff depends on the Accounts whatever furnished by the Registrar YVU.

RDD No.
 123
 22/4/21

REGISTRAR
 YOGI VEMANA UNIVERSITY
 KADAPA-516 005.

- 3) P. No. 2, 11, 12 are in complete shape
- 4) Para No. 17/3, 31 are not conveying correct meaning
- 5) Para No. 2/16 & 45 are same. Hence merge two paras.
- 6) P. No. 17/3 & 46 — do —
- 7) P. No. 4/18 & 47 — do —
- 8) P. No. 5/19 & 48 — do —
- 9) P. No. 84 total amt not correct
- 10) P. No. 32 & 55 are same. hence delete one para
- 11) P. No. 60 & 61 are not conveying correct meaning
- 12) P. No. 73 not filled
- 13) Statement of audit objections not filled.
- 14) Category wise objections & amount not filled
- 15) In GIS A/c no expenditure, but in RAC Statement 10-00 Lakhs payment done.
- 16) In GPF A/c Expn. 10-00 Lakhs, but in RAC Statement no Expn.
- 17) IUT A/c Receipt M. 783256/- not in RAC Statement no receipt.
- 18) In Reconciliation Statement no ROSA A/c. details.
- 19) In Wd's Statement Sl. No. 2 not signed.
- 20) Rearrange all the paras in code wise.
- 21) Annual Account was not enclosed to the D.A.
- 22) Receipt of the E.A. not obtained
- 23) Para wise serial numbers not allotted
- 24) Special letter paras not filled.
- 25) Account was not certified by the A/c
- 26) Principal Regulated Cashe account not taken to account
- 27) General Govt account not taken to account
- 28) General Govt account not taken to account
- 29)

**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

From

Sri A. Ramesh Kumar

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

To

Sri Prof K. Chandraiah
Registrar,
Yogi Vemana University,
Kadapa.

Lr. Roc. No 235-1/A/17.9.21 ²⁰²¹ **Dated: 01.07.2021**

Sir,

Sub:- Audit – Consolidated Audit Report on the accounts of Yogi Vemana University, Kadapa for the year 2018-2019 forwarded.

I forward here with the consolidated Audit Report on the Accounts of Yogi Vemana University, Kadapa for the year 2018-2019 and request to kindly furnish 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.

11/11/21
District Audit Officer
State Audit, KADAPA.

Yours faithfully,

[Signature]
Regional Deputy Director,
State Audit Department,
Zone IV, Kurnool.

[Signature]
DAO
12/4/21

[Signature]
APD
1/7/21

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

[Signature]
**REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.**

- 1) GPF Grant account not taken to Annual account
- 2) Principal self supporting course account " "
- 3) Principal 5 years integrated " "
- 4) Principal Scholarship account " "
- 5) YVO hostel chief warden account " "
- 6) YVO hostel development account " "
- 7) YVO hostel diff/c account " "
- 8) CP Brown Library account-1 " " "
- 9) CP Brown Library account-2 " " "
- 10) Pro Duttal Engineering College, Soli
testing consultancy account " " "
- 11) Block Grant PD account " " "
- 12) Comptroller account " " "
- 13) NRI Success Project account " " "
- 14) SB a/c operated by secretary
Sports " " "
- 15) Inspection fee account " " "
- 16) Affiliation fee account " " "
- 17) Examination account (100) " " "
- 18) Examination account (71) " " "
- 19) ROSA account " " "
- 20) Block Grant (Savings account) " " "
- 21) one time catch up account CB as per account B, 1, 4, 3, 45, 111
but in OB 1, 4, 3, 55, 169
- 22) Income tax Returns verified in audit and
- 23) CP Brown Library - old news papers not



**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

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

Sri A. Ramesh Kumar

To
Sri Prof K. Chandraiah
Registrar,
Yogi Vemana University,
Kadapa.

Lr. Roc. No 235-2/13/21 **Dated:** 1.7.21

Sir,


I have the honor to invite your attention to para No.'s 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

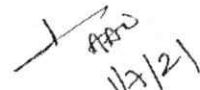
Consolidated audit report of Yogi Vemana University, Kadapa for the year 2018-2019 and to State that unless the defects pointed out therein are rectified and the fact is reported to this office within 4 months from the date of receipt of this letter. Action will be taken under section 10 of Andhra Pradesh 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.

O/c

Yours faithfully,

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


b-4-1021


1/7/21


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

3) Addt for PSC amount not passed

54) Y.S.R Engineering College Madhwa CB as per
amount by 11,60,844, but in the OB is 11,60,878

55) GPF amount CB as per amount by 2,10,325
but in the OB is 1,75,325

56) Utilization certificate PSC amount not passed

In view of the above, the DAO, SA, KOP has forwarded reply to
verifying the above issues. Therefore the DAO, SA, KOP is requested to monitor
the entire audit very closely and furnish/verify the above details and
also complete all account entries & forward the data with suitable proof
for approval.

RDD

ans

u/b
KOP

Approved
RDD

17/12


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.



Office of the District Audit Officer,
State Audit, AAO (Spl. Cell), Kadapa



Sub: State Audit Department - Draft Audit Report of Yogi Vemana University, Kadapa for

year 2018-19- Resubmitted after rectifying the defects.

Ref: Memo.Roc.No. 158/A1/2021, dated.05.06.2021

With reference to the memo cited it is submitted that the defects pointed out in the draft audit report on the accounts of Yogi Vemana University, Kadapa point wise rectified and resubmitted of the 56 defects as details below.

1. The 51 accounts maintained by YVU, Kadapa had been covered
2. The Balance of 25 accounts out of 51 accounts audited and defects furnished
3. Para No. 2, 11, 12 were completed in full shape
4. Para No. 17/3, 31 were covered
5. Para No. 2/16 & 45 were merged
6. Para No. 17/3 & 46 were merged
7. Para No. 4/18 & 47 were merged
8. Parano. 5/19 & 48 were merged
9. Parano. 84 total amount rectified
10. P.No. 32 & 55 deleted one para
11. P.No. 60 & 61 rectified
12. P.No. 73 filled
13. Statement of Audit objections filled
14. Category wise objections and amount filled
15. GIS Account expenditure rectified
16. GPF Account R & C Statement Enclosed
17. IUT account rectified
18. Reconciliation statement in RUSA Account rectified
19. Work statement SI.No 2 signed
20. All the paras were rearranged
21. Annual Accounts enclosed to the DAR
22. E.A obtained
23. Page wise serial numbers allotted
24. Special letters paras filled
25. Account certified by the AAO
26. Principal Regular Course account taken to account
27. Hostel Grant account taken to account
28. Hostel account taken to account
29. CPS account taken to account
30. GPF Grant Account taken to Account
31. Principal Self supporting course account rectified
32. Principal 5 years Integrated account rectified
33. Principal Scholarship account rectified

AAO
P. V. V. V.
P. V. V. V.
26/6/2021
R.D.D.

RDD No.
182-1
26.06.21

RDD INM
10/11
Dt 25-8-2021


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

34. YVU Hostel Chief Warden account rectified
 35. YVU Hostel Development Account Rectified
 36. YVU Hostel Office Account Rectified
 37. CP Brown Library Account -1Rectified
 38. CP Brown Library Account-2 rectified
 39. Proddatur Engineering College Soil Testing Account rectified
 40. Block grant PD Account taken to annual account
 41. Commuters account taken to annual account
 42. Agri Science Project Account taken to annual account
 43. SB Account operated by Secretary taken to account
 44. Inspection fee account taken to annual account
 45. Affiliation fee account taken to annual account

 46. Examination account(100) taken to annual account
 47. Examination Account (77) taken to annual account
 48. RUSA Account taken to annual account
 49. Block Grant Account (Savings Account) taken to annual account
 50. One Time Catch up Grant CB rectified
 51. Income tax Returns verified in audit rectified
 52. CP Brown Library Old news papers details rectified
 53. Audit fee para amount rectified
 54. Y.S.R Engineering College Proddatur CB rectified
 55. GPF Account CB as per account rectified
 56. Utilization certificate para amount rectified
- The above points are rectified and DAO singed and resubmitted.


DAO

23-6-2021

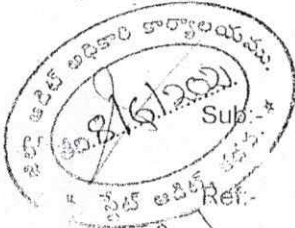

DAO


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

E IPAD.

Office of the Regional Deputy Director,
State Audit, Zone – IV, Kurnool.

Memo .Rec. No.158 /A1/2021, Dt. 05-06-2021



Draft Audit Report of Yogi Vemana University, Kadapa for the year 2018-2019 – Returned – Regarding.

Invoice No. 1/1, Dt. 12.04.2021 of the District Audit Officer, State Audit, Kadapa.

Sl.No: 338
Dt: 8/6/2021

With reference to the Draft Audit Report on the accounts of Yogi Vemana University, Kadapa for the year 2018-2019 is returned herewith for rectification of the 56 defects.

The non approved Draft Audit Report of Yogi Vemana University, Kadapa for the year 2018-2019 may be resubmitted to the undersigned for approval within 3 days duly rectifying the defects.

Encl:- Draft Audit Report for the year 2018-19

P. [Signature]
Regional Deputy Director,
State Audit, Zone – IV, Kurnool.

To
The District Audit Officer, State Audit, Kadapa.

J
400
5/6/21

*To
AHO (sp. cell)
KAD.*

[Signature]
REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

From

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

Sri A. Ramesh Kumar

To

Sri Prof K. Chandraiah
Registrar,
Yogi Vemana University,
Kadapa.

Lr. Roc. No 235-2/13 R

Dated: 1.7.21

Sir,

I have the honor to invite your attention to para No.'s 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55 & 56.

Consolidated audit report of Yogi Vemana University, Kadapa for the year 2018-2019 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,

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

[Signature]
12-4-2019



[Signature]
1/7/21

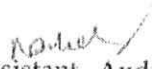
[Signature]
**REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.**

Statement showing the work Distribution among the Auditors during the year
for conduct of Audit for the year 2018-2019

Sl. No.	Name of the Auditor & Designation	Name of the Account	Signature
1.	Sri.N.Nagabhushan Reddy, Assistant Audit Officer	1.BLOCK GRANT ACCOUNT 2.DEVELOP ACCOUNT 3.The Principal YSREC of YVU,Proddatur	<i>N.Nagabhushan</i> 20/20
2.	Sri. S.Abdul Jabbar, Senior Auditor	1.GENERAL REVENUE ACCOUNT 2.MNRE ACCOUNT 3.REGISTRAR SELF SUPORTING ACCOUNT 4.DST & FIST PHYSICS ACCOUNT	<i>S.Abdul Jabbar</i>
3.	Sri.A.V. Suresh Kumar, Senior Auditor	1.CPS ACCOUNT. 2.DOA ACCOUNT 3.DST & ALLIANCE ACCOUNT 4. GIS ACCOUNT 5.IUT ACCOUNT 6.RESEARCH PROJECT ACCOUNT 7. UGC ACCOUNT	<i>A.V.Suresh Kumar</i> 3/12/20
4.	Sri. T.Nirjan Kumar, Senior Auditor	1.ENDOWMENT ACCOUNT 2.GIRLS HOSTEL, YSR ENG COLLEGE ACCOUNT 3.ONE TIME CATCH UP ACCOUNT 4. SARC ACCOUNT 5.YSR ENG COLLEGE OF YVU ACCOUNT 6.RUSA ACCOUNT 7.COMMUTERS ACCOUNT	<i>T.Nirjan Kumar</i> 3/12/20

[Signature]
REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

5	Sri K.R. Pillai, Senior Auditor	1. Controller of Examination Account 2. The Principal Regular Course Account 3. The Principal self supporting Course Account 4. The Principal 5 years Integrated Course account 5. The Principal Scalorship Account 6. The Principal NSS Account 7. WORKS ACCOUNT	 K. Pillai 07.12.2020
6	Sri.S.Reddy Prasad, Senior Auditor	1. DEPOSIT ACCOUNT 2. G.P.F. ACCOUNT 3. N R B ACCOUNT 4. N S S ACCOUNT 5. OTHER MISC GRANT 5 YEAR ACCOUNT 6. RAMANUJAN FELLOWSHIP ACCOUNT 7. SECURITY DEPOSIT ACCOUNT 8. SETTING UP FINISHING SCHOOLS ACCOUNT	 S. Reddy Prasad 5/12/2020


 Assistant Audit Officer,
 State Audit, (Spl.Cell), Kadapa


 REGISTRAR
 YOGI VEMANA UNIVERSITY
 KADAPA-516 005.

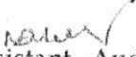
Statement showing the work Distribution among the Auditors during the year
for conduct of Audit for the year 2018-2019

Sl. No.	Name of the Auditor & Designation	Name of the Account	Signature
1.	Sri.N.Nagabhushan Reddy, Assistant Audit Officer	1.BLOCK GRANT ACCOUNT 2.DEVELOP ACCOUNT 3.The Principal YSREC of YVU,Proddatur	
2.	Sri. S.Abdul Jabbar, Senior Auditor	1.GENERAL REVENUE ACCOUNT 2.MNRE ACCOUNT 3.REGISTRAR SELF SUPORTING ACCOUNT 4.DST & FIST PHYSICS ACCOUNT	
3.	Sri.A.V. Suresh Kumar, Senior Auditor	1.CPS ACCOUNT. 2.DOA ACCOUNT 3.DST & ALLIANCE ACCOUNT 4. GIS ACCOUNT 5.IUT ACCOUNT 6.RESEARCH PROJECT ACCOUNT 7. UGC ACCOUNT	
4	Sri. T.Nirjan Kumar, Senior Auditor	1.ENDOWMENT ACCOUNT 2.GIRLS HOSTÉL, YSR ENG COLLEGE ACCOUNT 3.ONE TIME CATCH UP ACCOUNT 4. SARC ACCOUNT 5.YSR ENG COLLEGE OF YVU ACCOUNT 6.RUSA ACCOUNT 7.COMMUTERS ACCOUNT	



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

5	Sri K.R. Pillai, Senior Auditor	1.Controller of Examination Account 2.The Principal Regular Course Account 3.The Principal self supporting Course Account 4.The Principal 5 years Integrated Course account 5. The Principal Scalorship Account 6. The Principal NSS Account 7. WORKS ACCOUNT	
6	Sri.S.Reddy Prasad, Senior Auditor	1.DEPOSIT ACCOUNT 2. G.P.F. ACCOUNT 3.N R B ACCOUNT 4.N S S ACCOUNT 5.OTHER MISC GRANT 5 YEAR ACCOUNT 6.RAMANUJAN FELLOWSHIP ACCOUNT 7.SECURITY DEPOSIT ACCOUNT 8.SETTING UP FINISHING SCHOOLS ACCOUNT	


 Assistant Audit Officer,
 State Audit, (Spl.Cell), Kadapa


 REGISTRAR
 YOGI VEMANA UNIVERSITY
 KADAPA-516 005.

**AUDIT REPORT ON THE ACCOUNTS OF YOGI VEMANA UNIVERSITY,
KADAPA, Y.S.R. DISTRICT FOR THE YEAR 2018-2019**

S.N	Name of the Auditor	Period
1	Sri. N.Nagabushan Reddy, AAO	03-12-2020 to 31-12-2020, 09-01-2021 to 30-01-2021 and 08-02-2021 to 12-02-2021, 15-02-2021 to 20-02-2021
2	Sri A.V.Suresh Kumar, Sr. Auditor	03-12-2020 to 31-12-2020, 11-01-2021 to 30-01-2021 and 08-02-2021 to 12-02-2021, 15-02-2021 to 20-02-2021
3	Sri T. Niranjan Kumar, Sr. Auditor	03-12-2020 to 31-12-2020, 11-01-2021 to 30-01-2021 and 08-02-2021 to 12-02-2021, 15-02-2021 to 20-02-2021
4	Sri K. Ripunjaya Pillai, Sr. Auditor	03-12-2020 to 31-12-2020, 17-01-2021 to 30-01-2021 and 08-02-2021 to 20-02-2021
5	Sri S. Reddy Prasad, Sr. Auditor	03-12-2020 to 31-12-2020, 17-01-2021 to 30-01-2021 and 05-02-2021 to 09-02-2021,

The office of Vice Chancellor, Y.V.U was held by	Sri Prof. A. Ramachandra Reddy 1-4-18 to 31-3-19
The office of The Registrar, Y.V.U was held by	Sri Prof. K. Chandraiah 1-4-18 to 31-3-19

GENERAL REVIEW OF THE FINANCIAL POSITION.

The Main source of Income was the grant-in-aid released by the State Government, which constitute 100% 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 accounts as per cash books as on 31-03-2019 amounting to Rs.19, 53, 04,899.80 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 01.04.2018	94,59,035.50
Receipts	32,99,86,191-00
Total	33,94,45,226.50
Expenditure	14,41,40,326.70
Closing Balance 31.03.2019	19,53,04,899.80

RECONCILIATION

Closing balance as per cash book as on 31/03/2019	19,53,04,899.80
Add: Un cleared Cheques (list enclosed)	26,84,183-00
Closing Balance as per Bank pass Book as on 31/03/2019	19,79,89,083.80

Along with the aforesaid Block grant account the following accounts/schemes were operated by the yogivemana University kadapa for the year 2018-19


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block grant UN CLEAR CHEQUES 2018-19		
DATE	CHEQUE NO	amount
17.07.2018	741961	3,678.00
28-09-2018	942948	51.00
13.11.2018	943103	7,509.00
13.11.2018	943104	13,217.00
18.12.2018	943279	10,800.00
05.01.2019	943361	68,000.00
13.02.2019	72308	5,925.00
13.02.2019	72310	12,219.00
01.03.2019	72392	37.00
01.03.2019	72405	73,969.00
01.03.2019	72406	909.00
01.03.2019	72407	455.00
01.03.2019	72408	45.00
01.03.2019	72409	5,316.00
01.03.2019	72410	13,288.00
16.03.2019	72439	111.00
16.03.2019	72442	5,925.00
16.03.2019	72444	12,219.00
16.03.2019	72450	5,000.00
16.03.2019	72451	2,000.00
16.03.2019	72452	120.00
16.03.2019	72453	50.00
16.03.2019	72454	120.00
16.03.2019	72465	18,000.00
19.03.2019	72479	47,500.00
19.03.2019	72482	12,100.00
20.03.2019	72485	4,500.00
20.03.2019	72486	2,600.00
20.03.2019	72488	9,000.00
20.03.2019	72491	23,902.00
20.03.2019	72492	8,850.00
21.03.2019	72502	4,448.00
22.03.2019	72513	1,260.00

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22.03.2019	72516	2,400.00
22.03.2019	72517	4,725.00
22.03.2019	72518	600.00
22.03.2019	72519	1,000.00
22.03.2019	72520	600.00
22.03.2019	72521	990.00
22.03.2019	72522	1,000.00
22.03.2019	72523	650.00
22.03.2019	72525	6,250.00
23.03.2019	72530	51.00
23.03.2019	72531	67.00
25.03.2019	72535	1,24,781.00
25.03.2019	72537	1,146.00
25.03.2019	72538	115.00
25.03.2019	72539	57,940.00
25.03.2019	72541	557.00
25.03.2019	72543	56.00
25.03.2019	72544	1,491.00
25.03.2019	72545	2,786.00
28.03.2019	72553	17,523.00
28.03.2019	72554	17,523.00
28.03.2019	72555	31,360.00
28.03.2019	72557	360.00
28.03.2019	72558	2,210.00
28.03.2019	72559	999.00
28.03.2019	72560	530.00
28.03.2019	72561	1,950.00
28.03.2019	72562	1,100.00
28.03.2019	72563	665.00
28.03.2019	72564	700.00


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28.03.2019	72565	725.00
28.03.2019	72566	825.00
28.03.2019	72567	300.00
28.03.2019	72568	230.00
28.03.2019	72569	1,10,579.00
29.03.2019	72571	3,836.00
29.03.2019	72572	5,289.00
30.03.2019	72574	4,78,605.00
30.03.2019	72576	2,454.00
30.03.2019	72577	6,947.00
30.03.2019	72578	1,000.00
30.03.2019	72579	19,419.00
30.03.2019	72580	450.00
30.03.2019	72581	2,655.00
30.03.2019	72582	1,200.00
30.03.2019	72583	20,178.00
30.03.2019	72584	35,646.00
30.03.2019	72585	686.00
30.03.2019	72586	343.00
30.03.2019	72587	314.00
30.03.2019	72588	34.00
30.03.2019	72589	1,715.00
30.03.2019	72590	2,601.00
30.03.2019	72591	2,608.00
30.03.2019	72592	886.00
30.03.2019	72593	92,263.00
30.03.2019	72594	1,099.00
30.03.2019	72595	5,622.00
30.03.2019	72596	550.00
30.03.2019	72597	55.00
30.03.2019	72598	2,604.00
30.03.2019	72599	7,027.00
30.03.2019	72600	27,088.00
30.03.2019	72601	19,995.00


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30.03.2019	72602	2,076.00
30.03.2019	72603	25,000.00
30.03.2019	72604	24,858.00
30.03.2019	72605	468.00
30.03.2019	72606	234.00
30.03.2019	72607	613.00
30.03.2019	72608	24.00
30.03.2019	72609	13,600.00
30.03.2019	72610	7,05,600.00
30.03.2019	72611	14,400.00
30.03.2019	72612	18,954.00
30.03.2019	72613	8,297.00
30.03.2019	72614	37,843.00
30.03.2019	72615	19,199.00
30.03.2019	72616	5,000.00
30.03.2019	72617	11,000.00
30.03.2019	72618	10,000.00
30.03.2019	72619	6,000.00
30.03.2019	72620	6,000.00
30.03.2019	72621	15,300.00
30.03.2019	72622	16,520.00
30.03.2019	72623	2,000.00
30.03.2019	72624	6,450.00
30.03.2019	72625	230.00
30.03.2019	72626	13,924.00
30.03.2019	72627	1,900.00
30.03.2019	72628	1,63,181.00
30.03.2019	72629	2,840.00
30.03.2019	72630	1,420.00
30.03.2019	72631	142.00
30.03.2019	72632	1,440.00
30.03.2019	72633	19,991.00
30.03.2019	72634	1,440.00
		26,67,020.00


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BLOCK GRANT 2018-19			
OB	94,59,035.50		
Receipts	32,99,86,191.00		
G Total	33,94,45,226.50		
Pay	14,41,40,326.70		
CB	19,53,04,899.80		
un clear cheques 2017-2018	17,163.00	17,163.00	2017-18 UN CLEAR CHEQUE
UNCLE cheques 2018-2019	26,67,020.00	26,67,020.00	2018 -19 UN CLEAR CHEQUE
sbi	19,79,89,082.80	26,84,183.00	TOTAL



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ABSTRACT PF ACCOUNTS 2018-2019 Y.V.UNIVERSITY ,KDP

S.No	Name of the A/c	O.B	Receipts	Total	EXPENDITURE	C.B
1	DST ALLIANCE R & D MISSION ACCOUNT	15,22,066.00	85,38,391.00	1,00,50,457.00	86,09,351.00	14,51,106.00
2	RAMANUJAN FELLOWSHIP ACCOUNT	9,55,108.00	33,870.00	9,88,978.00	-	9,88,978.00
3	GENERAL PROVIDENT FUND ACCOUNT	2,10,325.00	21,93,155.00	24,03,480.00	10,00,000.00	14,03,480.00
4	REGISTRAR SELF SUPPORTING FUND ACC	22,59,514.00	1,45,29,025.00	1,67,88,539.00	1,48,92,596.00	18,95,943.00
5	PRINCIPAL REGULAR COURSE ACCOUNT	1,20,33,052.00	87,08,240.00	2,07,41,292.00	6,11,314.00	2,01,29,978.00
6	PRINCIPAL SELF SUPPORTING COURSE ACC	83,70,254.00	68,00,008.00	1,51,70,262.00	1,48,65,486.00	3,04,776.00
7	PRINCIPAL 5 YEARS INTEGRATED ACCOUNT	27,68,312.00	12,78,894.00	40,47,206.00	-	40,47,206.00
8	PRINCIPAL SCHOLAR SHIP ACCOUNT	1,42,81,882.75	1,17,54,450.00	2,60,36,332.75	2,21,96,342.00	38,39,990.75
9	YVU HOSTEL CHIEF WARDEN ACCOUNT	15,89,906.00	2,00,26,782.00	2,16,16,688.00	2,13,35,782.00	2,80,906.00
10	YVU HOSTEL DEVELOPMENT ACCOUNT	1,01,702.50	6,14,808.00	7,16,510.50	6,98,001.00	18,509.50
11	YVU HOSTEL OFFICE ACCOUNT	2,34,325.80	3,53,218.00	5,87,543.80	2,20,967.00	3,66,576.80
12	CP BROWN LIBRARY ACCOUNT -1	58,957.00	1,25,15,168.00	1,25,74,125.00	45,20,512.00	80,53,613.00
13	CP BROWN LIBRARY ACCOUNT -2	1,17,650.17	6,89,091.00	8,06,741.17	6,70,904.00	1,35,837.17
14	PRODDATUR ENGINEERING COLLEGE CIVIL WORKS ACC	11,60,894.00	6,26,444.00	17,87,338.00	531.00	17,86,807.00
15	PRODDATUR ENGINEERING COLLEGE SCHOLARSHIP ACCOUNT	30,47,929.00	49,92,917.00	80,40,846.00	78,58,974.00	1,81,872.00
16	PRODDATUR ENGINEERING COLLEGE SOIL TESTING CONSULTANCY ACCOUNT	23,02,581.00	21,66,766.00	44,69,347.00	3,19,481.00	41,49,866.00
17	PRODDATUR ENGINEERING COLLEGE CURRENT ACCOUNT	23,10,272.00	1,39,85,308.00	1,62,95,580.00	1,62,00,415.00	95,165.00
18	BLOCK GRANT ACC	94,59,035.50	32,99,86,191.00	33,94,45,226.50	14,41,40,326.70	19,53,04,899.80
19	BLOCK GRANT PD ACCOUNT	30,53,13,415.00	25,61,78,000.00	57,14,91,415.00	41,45,99,676.00	15,68,91,739.00
20	DOA ACCOUNT	76,35,154.25	79,48,044.00	1,55,83,198.25	54,19,902.00	1,01,63,296.25
21	NRB ACCOUNT	10,57,851.50	2,65,946.00	13,23,797.50	11,88,583.00	1,35,214.50
22	UGC ACCOUNT	42,29,478.00	5,26,455.00	47,55,933.00	44,72,827.90	2,83,105.10
23	COMMUTERS ACCOUNT	3,01,845.00	5,47,965.00	8,49,810.00	5,75,026.00	2,74,784.00
24	YSR ENG.COLLEGE ACCOUNT	3,69,316.00	80,90,649.00	84,59,965.00	-	84,59,965.00
25	ONE TIME CATCH UP GRANT	1,43,55,116.00	5,65,721.00	1,49,20,837.00	13,01,019.00	1,36,19,818.00
26	DST FIST PHYSICS ACCOUNT	1,29,148.00	49,83,768.00	51,12,916.00	5,000.00	51,07,916.00
27	PRODDATUR HOSTEL CURRENT ACCOUNT	13,65,488.00	97,25,461.00	1,10,90,949.00	90,21,171.00	20,69,778.00
28	NSS ACCOUNT	8,325.00	31,82,723.00	31,91,048.00	30,86,147.50	1,04,900.50
29	SETTING UP FINISHING SCHOOL ACC	20,65,101.00	73,232.00	21,38,333.00	-	21,38,333.00
30	ENDOWMENT / DONATION ACCOUNT	30,019.00	32,12,288.00	32,42,307.00	1,15,265.00	31,27,042.00
31	OTHER MIS.GRANT ACCOUNT	7,122.00	252.00	7,374.00	-	7,374.00
32	CPS ACCOUNT	32,10,656.00	2,49,79,235.00	2,81,89,891.00	2,62,67,134.00	19,22,757.00
33	GIS ACCOUNT	6,82,228.00	79,311.00	7,61,539.00	-	7,61,539.00
34	SECURITY DEPOSIT ACCOUNT	20,56,849.00	1,78,079.00	22,34,928.00	-	22,34,928.00
35	MNRE PROJECT ACCOUNT	6,916.00	12,15,296.00	12,22,212.00	12,00,564.00	21,648.00
36	DEPOSIT ACCOUNT	27,54,843.00	3,24,968.00	30,79,811.00	1,475.00	30,78,336.00
37	AGRI SCIENCE PROJECT ACCOUNT	92,24,752.00	2,90,636.00	95,15,388.00	21,34,897.00	73,80,491.00
38	SB A/C OPERATED BY SECRETARY SPORTS	67,793.00	38,23,275.00	38,91,068.00	35,43,736.00	3,47,332.00
39	INSPECTION FEE ACCOUNT	1,06,85,069.45	21,14,499.00	1,27,99,568.45	6,68,534.00	1,21,31,034.45
40	AFFILIATION FEE ACCOUNT	1,10,10,962.10	18,26,456.00	1,28,37,418.10	4,298.00	1,28,33,120.10
41	EXAMINATION ACCOUNT (100)	3,85,97,037.00	19,26,24,193.00	23,12,21,230.00	11,49,91,717.00	11,62,29,513.00
42	EXAMINATION ACCOUNT (77)	16,32,45,614.00	9,87,94,001.00	26,20,39,615.00	15,00,56,444.00	1,47,55,896.09
43	GENERAL REVENUE ACCOUNT	1,80,26,490.00	4,99,60,515.59	6,79,87,005.59	5,32,31,109.50	43,99,191.00
44	IUT ACCOUNT	1,14,13,836.00	76,650.00	1,14,90,486.00	70,91,295.00	2,04,65,961.00
45	WORKS ACCOUNT	2,22,67,854.50	8,56,673.00	2,31,24,527.50	26,58,576.50	4,09,64,813.63
46	RUSA ACCOUNT	40,84,186.00	10,28,77,483.63	10,69,61,669.63	6,59,96,856.00	73,22,645.74
47	RESEARCH ACCOUNT	82,62,497.00	94,33,504.00	1,76,96,001.00	1,03,73,355.26	14,79,293.25
48	SARC ACCOUNT	7,46,450.25	10,26,060.00	17,72,510.25	2,93,217.00	2,51,29,371.60
49	DEVELOPMENT ACCOUNT	3,49,46,473.00	1,27,61,660.00	4,77,08,133.00	2,25,78,761.40	98,081.00
50	YVU GIRLS HOSTEL A/C	94,722.00	3,359.00	98,081.00	-	18,752.00
51	BLOCK GRANT (SAVING A/C)	18,090.00	662.00	18,752.00	-	83,03,76,650
	TOTAL	74,10,54,473.77	1,24,83,39,746.22	1,98,93,94,219.99	1,15,90,17,569.76	

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ABSTRACT PF ACCOUNTS 2018-2019 Y.V. UNIVERSITY ,KDP						
S.no	Name of the A/c	O.B	Receivpts	Total	EXPENDITURE	C.B
1	DST ALLIANCE R & D MISSION ACCOUNT	15,22,066.00	85,38,391.00	1,00,60,457.00	86,09,351.00	14,51,106.00
2	RAMANUJAN FELLOWSHIP ACCOUNT	9,55,108.00	33,870.00	9,88,978.00	-	9,88,978.00
3	GENERAL PROVIDENT FUND ACCOUNT	2,10,325.00	21,93,155.00	24,03,480.00	10,00,000.00	14,03,480.00
4	REGISTRAR SELF SUPPORTING FUND ACC	22,59,514.00	1,45,29,025.00	1,67,88,539.00	1,48,92,596.00	18,95,943.00
5	PRINCIPAL REGULAR COURSE ACCOUNT	1,20,33,052.00	87,08,240.00	2,07,41,292.00	6,11,314.00	2,01,29,978.00
6	PRINCIPAL SELF SUPPORTING COURSE ACC	83,70,254.00	68,00,008.00	1,51,70,262.00	1,48,65,486.00	3,04,776.00
7	PRINCIPAL 5 YEARS INTEGRATED ACCOUNT	27,68,312.00	12,78,894.00	40,47,206.00	-	40,47,206.00
8	PRINCIPAL SCHOLAR SHIP ACCOUNT	1,42,81,882.75	1,17,54,450.00	2,60,36,332.75	2,21,96,342.00	38,39,990.75
9	YVU HOSTEL CHIEF WARDEN ACCOUNT	15,89,906.00	2,00,26,782.00	2,16,16,688.00	2,13,35,782.00	2,80,906.00
10	YVU HOSTEL DEVELOPMENT ACCOUNT	1,01,702.50	6,14,808.00	7,16,510.50	6,98,001.00	18,509.50
11	YVU HOSTEL OFFICE ACCOUNT	2,34,325.80	3,53,218.00	5,87,543.80	2,20,967.00	3,66,576.80
12	CP BROWN LIBRARY ACCOUNT -1	58,957.00	1,25,15,168.00	1,25,74,125.00	45,20,512.00	80,53,613.00
13	CP BROWN LIBRARY ACCOUNT -2	1,17,650.17	6,89,091.00	8,06,741.17	6,70,904.00	1,35,837.17
14	CIVIL WORKS ACC	11,60,894.00	6,26,444.00	17,87,338.00	531.00	17,86,807.00
15	SCHOLARSHIP ACCOUNT	30,47,929.00	49,92,917.00	80,40,846.00	78,58,974.00	1,81,872.00
16	SOIL TESTING CONSULTANCY ACCOUNT	23,02,581.00	21,66,766.00	44,69,347.00	3,19,481.00	41,49,866.00
17	CURRENT ACCOUNT	23,10,272.00	1,39,85,308.00	1,62,95,580.00	1,62,00,415.00	95,165.00
18	BLOCK GRANT ACC	94,59,035.50	32,99,86,191.00	33,94,45,226.50	14,41,40,326.70	19,53,04,899.80
19	BLOCK GRANT PD ACCOUNT	30,53,13,415.00	26,61,78,000.00	57,14,91,415.00	41,45,99,676.00	15,68,91,739.00
20	DOA ACCOUNT	76,35,154.25	79,48,044.00	1,55,83,198.25	54,19,902.00	1,01,63,296.25
21	NRB ACCOUNT	10,57,851.50	2,65,946.00	13,23,797.50	11,88,583.00	1,35,214.50
22	UGC ACCOUNT	42,29,478.00	5,26,455.00	47,55,933.00	44,72,827.90	2,83,105.10
23	COMMUTERS ACCOUNT	3,01,845.00	5,47,965.00	8,49,810.00	5,75,026.00	2,74,784.00
24	YSR ENG.COLLEGE ACCOUNT	3,69,316.00	80,90,649.00	84,59,965.00	-	84,59,965.00
25	ONE TIME CATCH UP GRANT	1,43,55,116.00	5,65,721.00	1,49,20,837.00	13,01,019.00	1,36,19,818.00
26	DST FIST PHYSICS ACCOUNT	1,29,148.00	49,83,768.00	51,12,916.00	5,000.00	51,07,916.00
27	PRODDATUR HOSTEL CURRENT ACCOUNT	13,65,488.00	97,25,461.00	1,10,90,949.00	90,21,171.00	20,69,778.00
28	NSS ACCOUNT	8,325.00	31,82,723.00	31,91,048.00	30,86,147.50	1,04,900.50
29	SETTING UP FINISHING SCHOOL ACC	20,65,101.00	73,232.00	21,38,333.00	-	21,38,333.00
30	ENDOWMENT / DONATION ACCOUNT	30,019.00	32,12,288.00	32,42,307.00	1,15,265.00	31,27,042.00
31	OTHER MIS.GRANT ACCOUNT	7,122.00	252.00	7,374.00	-	7,374.00
32	CPS ACCOUNT	32,10,656.00	2,49,79,235.00	2,81,89,891.00	2,62,67,134.00	19,22,757.00
33	GIS ACCOUNT	6,82,228.00	79,311.00	7,61,539.00	-	7,61,539.00
34	SECURITY DEPOSIT ACCOUNT	20,56,849.00	1,78,079.00	22,34,928.00	-	22,34,928.00
35	MINRE PROJECT ACCOUNT	6,916.00	12,15,296.00	12,22,212.00	12,00,564.00	21,648.00
36	DEPOSIT ACCOUNT	27,54,843.00	3,24,968.00	30,79,811.00	1,475.00	30,78,336.00
37	AGRI SCIENCE PROJECT ACCOUNT	92,24,752.00	2,90,636.00	95,15,388.00	21,34,897.00	73,80,491.00
38	SB A/C OPERATED BY SECRETARY SPORTS	67,793.00	38,23,275.00	38,91,068.00	35,43,736.00	3,47,332.00
39	INSPECTION FEE ACCOUNT	1,06,85,069.45	21,14,499.00	1,27,99,568.45	6,68,534.00	1,21,31,034.45
40	AFFILIATION FEE ACCOUNT	1,10,10,962.10	18,26,456.00	1,28,37,418.10	4,298.00	1,28,33,120.10
41	EXAMINATION ACCOUNT (100)	3,85,97,037.00	19,26,24,193.00	23,12,21,230.00	11,49,91,717.00	11,62,29,513.00
42	EXAMINATION ACCOUNT (77)	16,32,45,614.00	9,87,94,001.00	26,20,39,615.00	15,00,56,444.00	11,19,83,171.00
43	GENERAL REVENUE ACCOUNT	1,80,26,490.00	4,99,60,515.59	6,79,87,005.59	5,32,31,109.50	1,47,55,896.09
44	IUT ACCOUNT	1,14,13,836.00	76,650.00	1,14,90,486.00	70,91,295.00	43,99,191.00
45	WORKS ACCOUNT	2,22,67,864.50	8,56,673.00	2,31,24,537.50	26,58,576.50	2,04,65,961.00
46	RUSA ACCOUNT	40,84,186.00	10,28,77,483.63	10,69,61,669.63	6,59,96,856.00	4,09,64,813.63
47	RESEARCH ACCOUNT	82,62,497.00	94,33,504.00	1,76,96,001.00	1,03,73,355.26	73,22,645.74
48	SARC ACCOUNT	7,46,450.25	10,26,060.00	17,72,510.25	2,93,217.00	14,79,293.25
49	DEVELOPMENT ACCOUNT	3,49,46,473.00	1,27,61,660.00	4,77,08,133.00	2,25,78,761.40	2,51,29,371.60
50	YVU GIRLS HOSTEL A/C	94,722.00	3,359.00	98,081.00	-	98,081.00
51	BLOCK GRANT (SAVING A/C)	18,090.00	662.00	18,752.00	-	18,752.00
	TOTAL	74,10,54,473.77	1,24,83,39,746.22	1,98,93,94,219.99	1,15,90,17,569.76	83,03,76,650.23

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2) COMPLIANCE OF AUDIT OBJECTION

There are 985 objections involving an amount of Rs. 141,61,90,359--pertaining to the year from 2006-07 to 2018-2019 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.

S.N	Year	No of Object	Amount
1	2006-2007	22	15535529
2	2007-2008	35	14920126
3	2008-2009	63	262184829
4	2009-2010	49	20680380
5	2010-2011	57	33064976
6	2011-2012	73	93665862
7	2012-2013	67	83416910
8	2013-2014	86	127040338
9	2014-2015	105	75458963
10	2015-2016	82	210839140
11	2016-17	86	94701392
12	2017-18	186	133198379
13	2018-19	74	25,14,83,585-
	TOTAL	985	141,61,90,359--



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1) VARIATION IN ACCOUNT FIGURES1A) ANNUAL ACCOUNTS - CONTRIBUTORY PENSION SCHEME (CPS) - RECEIPTS & PAYMENTS WERE NOT TAKEN TO ANNUAL ACCOUNTS - LEADS TO VARY IN ACCOUNT FIGURES - NEEDS ACTION.

During the course of audit of CPS Accounts of yogi vemana university for the year 2018-19, 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. transaction in to Annual Account of the University, it may vary in annual Account figures of the university. Action would need 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
9	2018-19	3210656-00	24979235-00	26267134-00	1922757-00

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 2018-19. 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. No.	Head	Annual Accounts	Cash Books
1	Receipts	45,34,54,563	124,83,39,746.22
2	Payments	44,07,61,601	115,90,17,569.76

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

S.N	Name of the Account	Receipts	Payments
1	Affiliation Account (fee)	182,64,56	34,21,98-00
2	Inspection fee Account	2114,499	668,534-00
3	Registrar Self Supporting Fund	145,29,025-00	148,92,596
4	Principal Regular course Account	8708,240-00	611,314-00
5	Principal Self Supporting course Account	68,00,008-00	148,65,486
6	Principal 5years Integrated account	1278,894-00	-
7	Principal Scholarship account	117,54,450-00	221,96,342-00
8	YVU Hostel Chief Warden Account	200,26,782-00	213,35,282-00
9	YVU Hostel Development Account	614,808-00	698,001-00
10	YVU Hostel Office account	353,218-00	2,20,967-00
11	CP Brown Library account - 1	125,15,168-00	45,20,512-00
12	CP Brown Library account - 2	689,091-00	670,904-00
13	Proddatur Hostel Current Account	9725,461-00	9021,171-00
14	Proddatur Engineering college civil works account	606,444-00	531-00
15	Proddatur Engineering college Scholarship account	4992,917-00	7858,974-00
16	Proddatur Engineering college soil testing consultancy account	2166,786-00	319,481-00
17	Proddatur Engineering college current account	129,85,308-00	1,62,00,415-00

Hence immediate action may be taken to incorporate all the accounts maintained by the YVU in the annual Account.


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PRINCIPAL ACCOUNTS

2) DIVERSION OF GRANTS/FUNDS (Code: 3) Rs : 1,44,25,080-00

code 3009

7. Transfer of Funds from one Head of Account to another Head of Account -
Needs action

During course of audit, it was observed that diversion of grants/funds was made during the Financial year 2018-19 from one account to another 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 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

No	Vr. No/Dated	which amount	From	To
01	8/30-5-18	4,00,000-00	S.S A/C	33544313363A/C
02	19/3-7-18	70,00,000-00	S.S A/C	33544313363A/C
03	26/23-7-18	25,080-00	S.S A/C	30540094886A/C
04	42/24-9-18	50,00,000-00	S.S A/C	33544313363A/C
05	94/6-3-19	20,00,000-00	S.S A/C	33544313363A/C
		1,44,25,080-00		



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3) Research project ACCOUNT - TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO ANOTHER HEAD OF ACCOUNT - NEEDS ACTION B 212,800-

During course of audit, it was observed that, the diversion of grants/funds was made during the financial year 2018-19 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	19/18-06-18	Research project A/c	I.U.T A/c	212800-00
	TOTAL			212800-00


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CONTROLLER OF EXAMINATION ACCOUNTS

4.1. DIVERSION OF GRANTS/FUNDS (Code: 3) Rs : 21,00,00,000-00

Case no: 3

Transfer of Funds from one Head of Account to another Head of Account - Needs action

During course of audit, it was observed that diversion of grants/funds was made during the Financial year 2018-19 from one account to another 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 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

No	Vr. No/Dated	which amount	From	To
01	15/07-04-2018	50,00,000-00	Examination A/C	Block grant A/C
02	29/23-04-2018	1,50,00,000-00	Examination A/C	Block grant A/C
03	363/01-11-2018	3,00,00,000-00	Examination A/C	General Revenue A/C
04	Not Submitted	1,00,00,000-00	C.E	077A/C
05	Not Submitted	15,00,00,000-00	C.E	100A/C
		21,00,00,000-00		


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5. DIVERSION OF GRANTS/FUNDS (Code: 3) Rs : 32,200-00

code no: 3

9. Transfer of Funds from one Head of Account to another Head of Account -
Needs action

During course of audit, it was observed that diversion of grants/funds was made during the Financial year 2018-19 from one account to another 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 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

No	Vr. No/Dated	which amount	From	To
01	31-8-18	32,200	Regular Course	Principal

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6. N.S.S Account-Advances Drawn for various purposes - More Delay in their Adjustment - Some Advances not adjusted till now - Violation of Rules - Needs action. Rs.1, 55,000/-

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

S. No	Vr. No and Date	Advance Particulars	Amount
1	19/11.10.2018	Amount paid to the programme co-ordinator NSS cell YVU,Kadapa towards to purchase of Stationary Items Office Items and also conduct the NSS activities in the campus	60,000-00
2	25/3.12.2018	Advance amount paid to the co-ordinator NSS cell yvu,kadapa towards youth festival of Acarya Nagarjuna university Guntur on 2 nd weak of December2018	40,000-00
3	31/11.02.2019	Amount paid to the Dr.A.Madhu sudhan Reddy, coordinator NSS Cell YVU,Kadapa towards TA&DA Accommodation charges for out of station members which take stationary expenditure by meeting expenditure by meeting expenditure for the year 2018-19	30,000-00
4	32/23.02.2019	Amount paid to the Dr.A.Madhu sudhan Reddy, Programme coordinator NSS Cell YVU, Kadapa to be permitted for meeting conducting expenses.	25000-00
			155,000-00

As per above details some of Advances adjusted in delay and some advances were not adjusted till now. Hence, the executive authority needs action to adjust pending advances as early as possible and to prevent delay in adjustment in future.


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Code No - 8

7. ADVANCES IN GENERAL REVENUE ACCOUNT - ADVANCES PENDING
ADJUSTMENT - NEEDS ACTION Rs.24,000/-

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

S. No	Vr. No and Date	Advance Particulars	Amount
1	158/05.02.2019	YVU Development Section -study tour tentatively -permission towards Dr.G.Parvathi, co-coordinator Department of PD&PA YVU College kadapa for conducting study tour tentatively from 28/01/19 to 01/02/2019	24,000/-


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67.2) GENERAL REVENUE ACCOUNT- RISK ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES-AUTHORITY NOT POINTED OUT - NEEDS RECOVERY- Rs.308000-00

As verified from General Revenue Account of YVU an amount of Rs. 308000/- was drawn and paid towards Risk /Technical Allowance to drivers, electrical, Hostel workers and plumbing employees along with regular monthly wages without mentioning any Government Authority .Action would need to be taken to recover the said amount from the persons responsible and credited to the University Account concerned under intimation to audit.

S.N	Vr. No. & Date	Particulars	Amount
1	26/17.05.18	Risk Allowance (for 22 members, $22 \times 2000 = 44000$, for 35 members, $35 \times 700 = 24500$) For month of jan.2018, $44000 + 24500 = 68500$ For month of feb.2018, $44000 + 24500 = 68500$	137000
2	42/21.06.18	Risk /Technical Allowance (19 members, for 3 months, March, April & May 2018: @ Rs.3000/-month [Spl. allowance Rs.2000+Risk allowance Rs.3000]	171000
TOTAL			308000


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9. ADVANCES IN BLOCK GRANT ACCOUNT-ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.27,85,180-00

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

S.N	Vr. No.& date	Advances Particulars	Amount involved (Rs.)
1	696/10-1-19	To Dr. S Adhinaranateddy Asst. Prof Dept of M.S.N.T	10,01,180
2	462/11-11-18	To Dr. A. Madhusudan Reddy Pi& Asst. Prof	95,000
3	483/6-11-18	To Dr. A. Madhusudan Reddy Coordinator Botoney	60,000
4	480/6-11-18	To S.K. Mruthyanjaya Rao, Coordinator	80,000
5	439/23-10-18	To Coordinator Dept Pychology Dept	50,000
6	482/6-11-18	To Dr. A. Madhusudan Reddy Coordinator Botoney	95,000
7	487/6-11-18	To Dr. A. Madhusudan Reddy Coordinator Botoney	84,000
8	481/6-11-18	To Dy, EE for electrical Dept	70,000
9	238/6-8-18	To Coordinator Dept Urdhu Dept	50,000
10	286/28-8-18	To Coordinator Dept Physical Edn Dept	50,000
11	240/4-8-18	To Coordinator Dept MBA (HRM) Dept	50,000
12	241/4-8-18	To Coordinator Dept Bussinese Management	50,000
13	250/13-8-18	To Coordinator Dept Commerce Dept	50,000
14	263/14-8-18	To Dr. M. Vinodini, Asst.Prof Telugu Dept	1,00,000
15	266/17-8-18	To Dr. A. Madhusudan Reddy Coordinator Botoney	1,00,000
16	345/18-9-18	To Coordinator Dept Fine & Arts Dept	50,000
17	249/13-8-18	To Registrar for Payment of TA & DA	1,50,000
18	213/27-7-18	To the purpes of screening cum evaluation	1,00,000
19	129/8-6-18	To Registrar for Payment of TA & DA	2,00,000
20	731/30-1-19	To Dr. S Adhinaranateddy Asst. Prof Dept of M.S.N.T	3,00,000
TOTAL			27,85,180/



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10. CONTROLLER OF EXAMINATIONS ACCOUNT

ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 7,36,000-00

code no: 8

2. Advances - Advances pending Adjustment - Needs Action Rs 7,36,000/-

In course of audit it was noticed that the following advances were sanctioned to the offices for various purposes noted against each. But these advances were pending

Adjustments till the end of audit. As per instructions issued in the G.O. Ms. No 391 Fin (TFR) Dept. dated 22.03.2002 the advances should be adjusted within three months from

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

Sl.No	Vr. No.& date	Advances Particulars Amount	involved (Rs.)
01	26/19-11-18	20 no's coordinators of Y.V.U Kadapa	1,10,000-00
02	84/01-06-18	To C.E Y.V.U Kadapa remuneration of paper valuation	2,00,000-00
03	396/11-12-18	Advance	1,98,000-00
04	436/03-01-19	Remuneration to coordinators	15,000-00
05	631/27-03-19	Towards 19 no's coordinators remuneration	2,13,000-00
TOTAL			7,36,000-00



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ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 4, 09,500-00

code no: 8

3. Long Pending Advances: Rs. 4, 09,500/-

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 at a long period not 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 drawl. Hence early action would need to be taken either to recover in lump sum or adjust the advances immediately, along with panel interest

Sl. No.	Vr. No.& date	Gist of objection	Amount
01	14/6-4-18	Advance long pending adjustment	2,57,000-00
02	339/23-10-18	Advance long pending adjustment	86,000-00
03	391/6-12-18	Advance long pending adjustment	3,300-00
04	446/9-1-19	Advance long pending adjustment	3,200-00
05	586/13-3-19	Advance long pending adjustment	60,000-00
TOTAL			4,09,500-00


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ADV ANCES PENDING ADJUSTMENT (Code: 8) Rs: 55,000-00

code no: 8

12. 8. Advances -Advances pending Adjustment -Needs Action – Rs 55,000/-

In course of audit it was noticed that the following advances were sanctioned to the offices for various purposes noted against each. But these advances were pending

Adjustments till the end of audit. As per instructions issued in the G.O. Ms. No 391 Fin (TFR) Dept. dated 22.03.2002 the advances should be adjusted within three months from

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

Sl.No	Vr. No.& date	Advances Particulars Amount	involved (Rs.)
01	37/6-9-18	TA & DA to Principal	40,000-00
02	43/36-9-18	Essay writing & Electution compitation	5,000-00
03	84/16-2-19	Study tour for 2days	10,000-00
TOTAL			55,000-00



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13. ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 3,47,000-00

code no: 8

10. Advances -Advances pending Adjustment -Needs Action – Rs: 3,47,000/-

In course of audit it was noticed that the following advances were sanctioned to the offices for various purposes noted against each. But these advances were pending

Adjustments till the end of audit. As per instructions issued in the G.O. Ms. No 391 Fin (TFR) Dept. dated 22.03.2002 the advances should be adjusted within three months from

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

Sl.No	Vr. No.& date	Advances Particulars Amount	involved (Rs.)
01	15/10-8-18	Advance	20,000-00
02	28/23-1-19		40,000-00
03	29/30-1-19		7,000-00
04	36/7-3-19		10,000-00
05	37/7-3-19		2,70,000-00
		TOTAL	3,47,000-00

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14 Code No.08

Category: Advance Pending Adjustment.

Development Account-Advances Drawn for various purposes - More Delay in their Adjustment - Some Advances not adjusted till now - Violation of Rules - Needs action. Rs.88, 85,687/-

During the Course of audit on the accounts of Sri Y.V.University, Kadapa for the year 2018-19, As verified the Advances Register along with Vouchers pertaining to Development Account, it was observed that some of the Advances were taken for various purposes. The same should be adjusted with in 3 months. As per G.O.No.391, Fin(TFR), dt.22-03-2002 from the date of advance taken. But, some of the advances adjusted with more delay i.e., said Category-B of Sl. No's and some advances were not adjusted till now i.e., said Category-A of Sl. No's as detailed below.

Category-A : 1, Sl. No's not adjusted till now.

Category-B : Other than above Sl. No 2 adjusted in delay when compare to stipulated period.

Sl. No.	Vr. No.	Purpose of II-'A' Advance	Amount	Cheque No.	AOB. No. & Remarks
1	37/17.08.18	Advance to Dr P.V.Varaprabhakar Co-Ordinator, Placement Cell towards 2 days Work Shop on Employees eligibility Skills.	1,59,200/-	198180 dt.17-0-18	Not adjusted till now.
2	31/03.08.18	Advance Drawn towards to conduct APSC (Andhra Pradesh Science Congress)-2018 from 9.11.2018 to 11.11.2018	1,00,000/-	198175 Dt:3/8/18	Recorded in the Cash book advance adjusted on 19.05.2020
3	69/15.12.18	Amount paid to the Managing Director APMSIDC towards Construction of SC/ST Hostel to the YVU,YSR Engineering college, Proddatur.	86,26,487/-	198212/ 15.12.18	Not Adjusted till now
		Total	88,85,687-00		

As per above details some of Advances adjusted in delay and some advances were not adjusted till now. Hence, the executive authority needs action to adjust pending advances as early as possible and to prevent delay in adjustment in future.


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Code No - 8

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ADVANCES IN NS S A/c - ADVANCES PENDING ADJUSTMENT - NEEDS ACTIONS Rs. 1,55,000/-

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

S. No	Vr. No and Date	Advance Particulars	Amount
1	19/11.10.2018	Amount paid to the programme co-ordinator NSS cell YVU,Kadapa towards to purchase of Stationary Items Office Items and also conduct the NSS activities in the campus	60,000-00
2	25/3.12.2018	Advance amount paid to the co-ordinator NSS cell yvu,kadapa towards youth festival of Acarya Nagarjuna university Guntur on 2 nd weak of December2018	40,000-00
3	31/11.02.2019	Amount paid to the Dr.A.Madhu sudhan Reddy, co-ordinator NSS Cell YVU,Kadapa towards TA&DA Accomadation charges for out of station members which take stationary expenditure by meeting expenditure by meeting expenditure for the year 2018-19	30,000-00
4	32/23.02.2019	Amount paid to the Dr.A.Madhu sudhan Reddy,Programme co-ordinator NSS Cell YVU,Kadapa to be permitted for meeting conducting expenses.	25000-00
			155,000-00



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71 v b. ADVANCES IN GENERAL REVENUE ACCOUNT - ADVANCES PENDING ADJUSTMENT - NEEDS
ACTION Rs.24,000 /-

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

S. No	Vr. No and Date	Advance Particulars	Amount
1	158/05.02.2019	YVU Development Section - study tour tentatively - permission towards Dr.G.Parvathi, co-coordinator Department of PD&PA YVU College kadapa for conducting study tour tentatively from 28/01/19 to 01/02/2019	24,000/-


REGISTRAR
YOGI VEMANA UNIVERSITY
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Code No – 8

17. ADVANCES IN SARC A/c – ADVANCES PENDING ADJUSTMENT – NEEDS ACTIONS Rs. 30000/-

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

S. No	Vr. No and Date	Advance Particulars	Amount
1	6/30.03.2019	Advance to Prof. Y. Nazeer Ahmed PIISRO project dept of Physics YVU, Kadapa towards Advance amount.	30000

Code No – 8

18. ADVANCES IN C.P BROWN MEMORIAL LIBRARY – ADVANCES PENDING ADJUSTMENT – NEEDS ACTIONS Rs. 20000/-

In course of audit it was noticed that the following advances were sanctioned to the N. Srinivasa Achari, Asst. Engineer, YVU, Kadapa for arrangement of Tiles in the work of left entrance 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 drawl. Hence early action would need to be taken either to recover in lump sum or adjust the advances immediately.

S. No	Vr. No and Date	Advance Particulars	Amount
1	172/20.03.2019	Payment towards advance to N. Srinivasa Achari, Asst. Engineer, Yogi Vemana University, Kadapa for arrangement of Tiles in the work of left entrance.	20000

Code No – 8

19. ADVANCES IN GENERAL REVENUE ACCOUNT – ADVANCES PENDING ADJUSTMENT – NEEDS ACTION Rs. 1,00,000/-

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

S. No	Vr. No and Date	Advance Particulars	Amount
1	72/14.08.2018	The Secretary sports board, Yogi Vemana university, Kadapa towards inter Collegiate Sports Men & Women Tournaments.	1,00,000



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Code No.8

2nd) ADVANCES IN RESEARCH PROJECT ACCOUNT - ADVANCES
PENDING ADJUSTMENT -NEEDS ACTION - RS.270000-00

During the course of audit, it was noticed that, the following advances were sanctioned to Dr. A.Madhusudan Reddy, Dept.of Botany, 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 drawl. Hence early action would need to be taken to either to recover in lump sum or adjust the advances immediately.

S.N	Vr. No.& date	Advances Particulars	Cheque no.	Amount in Rs.
1	86/20-03-19.	Advance to Pro.A.Madhusudan Reddy, Dept.of Botany for botanical garden	197866	150000
2	61/04-01-19.	Dr. A.Madhusudan Reddy, Dept.of Botany,towars establishment of Tissue Culture Lab.	197829	120000
Total :				270000



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005,

Code No.9

21' 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.

Code No.9

22' NATIONAL SERVICE SCHEME - NON-OBSERVANCE OF GUIDELINES
AND REGISTERS NOT MAINTAINED AND PRODUCED:

1) As per the NSS Guidelines, all the NSS Records will be maintain by the Programme Officers only. But as verified in audit, the university authorities are maintained all the NSS records which is irregular.

2) The following register/records are not produced to audit
(i) Project register (ii) Stock Register (iii) Record of Attendance (Attendance of students - volunteers at various sessions/camps of NSS must be recorded and their signatures must also be obtained) (iv) Personal work-dairy of Programme Officer (V) work-dairy of NSS volunteers.



REGISTRAR
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Code No. 9

23. WORKS - Block Grant ACCOUNT - - ESTIMATE NOT PREPARED
& M.BOOK NOT RECORDED - TENDERS NOT CALLED FOR -
NEEDS ACTION Rs.10,52,565-00

During the verification of Block grant of Yogi Vemana University for the year 2018-19 it was noticed that on an amount of Rs.10,52,565-00 was drawn and paid to towards execution of work construction of Pedastals & Cement floorings, Preparation of Foot ball ground poles. But the following connected records were not produced to Audit to verify the correctness of the payment.

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

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

S.N	Vr. No. & Date	Details of expenditure	Amount of expenditure (Rs)
1	907/25-03-2019	Providing Aluminum partition at Woman Computer lab at ground floor	128334
2	809/27-2-2019	Providing Pipe line from additional source to existing pipe line main near old science block	153474
3	768/12-2-2019	Protection with 75 mm dia stainless steel pipes in front of new arts & Commerce building	256276
4	858/16-3-2019	Providing of to borewells and Electricity connections for wanting the plants	346898
5	974/30-3-2019	Fixing of wooden flooring at V.C chamber	167583
		TOTAL	1052565-00

REGISTRAR
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Code No.09

24. BLOCK GRANT - YVU HEALTH CENTRE - PURCHASE OF
MEDICINES MADE WITHOUT CALLING TENDERS / QUOTATIONS -
IRREGULARS -Rs.172807-00

During the course of audit, it was noticed that an amount of Rs. 172807-00 was paid towards supply of Medicines for YVU Health Center, Kadapa during the financial year 2018-19 in various occasions directly from open market without calling either tenders or quotations as follows.

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

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

S.N	Vr. No & Date	PURPOSE	Amount
1	313/4-9-2018	Purchase of General Medician for YVU Health centre	19960
2	109/31-5-2018	Purchase of General Medician for YVU Health centre	13037
3	38/30-4-2018	Purchase of General Medician for YVU Health centre	19983
4	64/16-5-2018	Purchase of General Medician for YVU Health centre	19988
5	460/3-1-2019	Purchase of General Medician for YVU Health centre	19950
6	742/2-2-2019	Purchase of General Medician for YVU Health centre	19952
7	743/2-2-2019	Purchase of General Medician for YVU Health centre	19951
8	976/30-3-2019	Purchase of General Medician for YVU Health centre	19991
9	942/30-3-2019	Purchase of General Medician for YVU Health centre	19995

172807-00



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Code No - 9

1) 25. YOGI VEMANA UNIVERSITY - DEVELOPMENT ACCOUNT - T A BILLS - T A BILLS SUBMITTED
WITHOUT MENTIONING THE TIMINGS OF STARTING TIME JOURNEY AND RETURN JOURNEY -
IRREGULAR Rs. 51787-00

As verified the T A Bills of Professors and non teaching staff of Yogi Vemana University, it is observed that TA Bills were passed without mentioning the timings of starting journey and return journey. As per Travelling Allowance Rules, D A will be claimed one day for more than 12 hours, ½ day for 6 to 12 hours and less than 6 hours no DA admissible. Due to non mentioning of the timings for starting and return eligibility of DA would not be certified in Audit. Hence an amount of Rs. 28832/- could not be admitted in Audit.

S. No	Vr. No / Date	Name of the Employee (Sarvasri)	Amount
1	04/13.04.2018	Dr.A.Madhusudhan Reddy	15757-00
2	24/25.06.2018	Dr.A.Madhusudhan Reddy	16414-00
3	41/31.08.2018	C.Pradeep System Analyst university of Hyderabad	6282-00
4	91/05.02.2019	Dr.N.Venkata Rami Reddy in charge Animal House	13334-00
Total			51787-00



REGISTRAR
YOGI VEMANA UNIVERSITY
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V:5
2b. YOGI VEMANA UNIVERSITY - DEVELOPMENT ACCOUNT - T A BILLS - T A BILLS SUBMITTED WITHOUT MENTIONING THE TIMINGS OF STARTING TIME JOURNEY AND RETURN JOURNEY - IRREGULAR 51787-00

As verified the T A Bills of Professors and non teaching staff of Yogi Vemana University, it is observed that TA Bills were passed without mentioning the timings of starting journey and return journey. As per Travelling Allowance Rules, D A will be claimed one day for more than 12 hours, ½ day for 6 to 12 hours and less than 6 hours no DA admissible. Due to non mentioning of the timings for starting and return eligibility of DA would not be certified in Audit. Hence an amount of Rs. 28832/- could not be admitted in Audit.

S. No	Vr. No / Date	Name of the Employee (Sarvasri)	Amount
1	04/13.04.2018	Dr.A.Madhusudhan Reddy	15757-00
2	24/25.06.2018	Dr.A.Madhusudhan Reddy	16414-00
3	41/31.08.2018	C.Pradeep System Analyst university of Hyderabad	6282-00
4	91/05.02.2019	Dr.N.Venkata Rami Reddy in charge Animal House	13334-00
Total			51787-00


REGISTRAR
YOGI VEMANA UNIVERSITY
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2) **C.P. Brown Library – Old News Papers not auctioned – Needs action**

As seen from the vouchers, it is noticed that an amount of Rs. 32,595/- was spend towards cost of News Papers during the year 2018-19, the accumulated old new papers were not auctioned. Early action would need to be taken to get it auctioned by following usual procedure and credited to concerned head of account and credited particulars may be produced to audit for verification.


REGISTRAR
YOGI VEMANA UNIVERSITY
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Code :9

Category: Violation of Rules

SRI YOGI VEMANA UNIVERSITY – FOR THE YEAR 2018-19-GENERAL REVENUE ACCOUNT – PURCHASE OF CELL PHONE TO PA TO REGISTRAR – IRREGULAR – NEEDS ACTION. Rs.14, 239/-

During the course of audit on the accounts of Sri Yogi Vemana University for the year 2018-19, on verification of General Revenue account along with vouchers Vide Voucher No 97/dt 10/10/2018 it was observed that ^{an} the amount of Rs.14239/- drawn to purchase a Cell phone to PA to Registrar which is irregular. As per the Govt order G O. RT. No. 234 Information Technology & Communication Department (Communication Wing) Dt: 25.1.2009 mentioned that the issue of cell phones to all Eligible state and local Govt officials can be defined under III categories.

Category I: Include HOD's, Secretaries and above equalent Rank.

Category II: Include Dy secretaries and above Equalent rank.

Category III: Includes Gezatted Officers.

But there is no provision for PA to registrar (Non Gezatted rank). In view of the above the purchase of new Cell phone to PA which is irregular. Hence the payment of Rs. 14,239/- towards purchase of cell phone held under objection and the executive authority would need to take necessary action to collect the amount from the person or persons responsible same ^{shall} ~~will~~ remit to General revenue account under intimate to audit for verification.

Rusa A/c

Code No – 9

PURCHASE – URDU BOOKS PURCHASES MADE WITHOUT CALLING TENDERS / QUOTATIONS IRREGULAR Rs. 29,810/-

During the course of audit, it was noticed that the purchase of Urdu Books made without calling Tenders / Quotations, it is irregular as per instructions issued by the Government Memo No. 1763/D70/3 Dt: 30.09.1970 except in any urgency. Need to take necessary action.

S. No	Name of the Account	Vr. No / Date	Particulars	Amount
1	Rusa	101/06.04.2018	Purchase of Urdu Books M/s Quadriya Book Depot, Kadapa	29810



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Code No - 9

30. YOGI VEMANA UNIVERSITY - C P BROWN MEMORIAL LIBRARY - T A BILLS - T A BILLS SUBMITTED WITHOUT MENTIONING THE TIMINGS OF STARTING TIME JOURNEY AND RETURN JOURNEY - IRREGULAR

As verified the T A Bills of teaching and non-teaching staff of Yogi Vemana University, it is observed that TA Bills were passed without mentioning the timings of starting journey and return journey. As per Travelling Allowance Rules, D A will be claimed one day for more than 12 hours, ½ day for 6 to 12 hours and less than 6 hours no DA admissible. Due to non-mentioning of the timings for starting and return eligibility of DA would not be certified in Audit. Hence an amount of Rs. 28832/- could not be admitted in Audit.

S. No	Vr. No / Date	Name of the Employee (Sarvasri)	Amount
1	30/8.6.2018	G. Baribhushana Rao, Library Assistant	3200
2	31/8.6.2018	C. Neelakanteswar, Attender	1800
3	38/23.6.2018	M. Mallikarjuna Reddy, Incharge	3568
4	50/16.7.2018	Dr. C. Siva Reddy, Jr. Asst.	3200
5	51/16.7.2018	C. Neelakanteswar, Attender	1800
6	69/28.8.2018	Dr. M. Mallikarjuna Reddy, Incharge	4693
7	141/5.2.2019	Dr. M. Mallikarjuna Reddy, Incharge	3193
8	173/27.3.2019	G. Baribhushana Rao, Library Assistant	1395
9	174/27.3.2019	C. Neelakanteswar, Attender	1395
10	175/27.3.2019	P. Chandra Kishore, Attender	1395
11	177/27.3.2019	Dr. M. Mallikarjuna Reddy, Incharge	3193
Total			28832

Code No - 9

31. YOGI VEMANA UNIVERSITY - WAGES PAID TO STAFF - MUSTER ROLLS NOT PREPARED AND PRODUCED - NEEDS ACTION

During the course of audit on the accounts of General revenue account of Yogi Vemana University for the year 2018-19 wages paid to the following NMR Staff, but the Muster rolls not prepared and produced to Audit. Hence action would need to be taken to produce the muster rolls to Audit for verification from 8/18 to 11/18 (4 months) An amount of Rs. 3108325/- held under objection.

S. No	Particulars	Vr No / Date	Amount
1	Daily Wages	63/1.8.2018	778894
2	Daily Wages	77/1.9.2018	780718
3	Daily Wages	92/3.10.2018	768552
4	Daily Wages	105/1.11.2018	780161
Total			3108325

2018-19

Code No - 9

32. YOGI VEMANA UNIVERSITY - COMMUTER ACCOUNT - VEHICLES - VEHICLES ENGAGED BY THE UNIVERSITY AUTHORITIES - LOG BOOK PRODUCED WITHOUT SIGNATURES OF THE CONCERNED - NEEDS ACTION

- (a) During the course of audit on the accounts of Commuter accounts 2018-19, the following vehicles were engaged by the University Authorities. During the verification of log books it is noticed that log books were prepared without obtaining the signatures from the concerned officials. Due to non obtaining the signatures log books could not be certified in Audit.
- (b) Meter readings were not tallied from 4.2.2019 to 29.3.2019, but the same was not explained to Audit.

S. No	Starting date	Meter reading	End Date	Meter reading
1	1.1.2019	115162	31.1.2019	116500


REGISTRAR
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Code No.09

33.) DST-Department Of Science and Technology ACCOUNT -
PURCHASE - PURCHASES MADE WITHOUT CALLING TENDERS /
QUOTATIONS - IRREGULAR RS - Rs.200000-00

During the course of audit, it was noticed that the following purchases of chemicals to various departments from agencies that are neither in Rate contract with University nor without calling specific Tenders/Quotations. It is irregular as per instructions issued by the Government Memo No. 1763/D70/3 PWD dated 30-09-1970 except in any urgency. Needs to take necessary action. Hence the same would need to be worked out and recovered from the persons responsible.

S.N	Vr. No. & Date	Particulars	Amount
1	26/17.08.18	Purchase of chemicals to dept. of Biotechnology	20000
2	33/12.09.18	Purchase of chemicals to dept. of Material science and Nanotechnology.	20000
3	45/15.10.18	Purchase of chemicals to dept. Of chemistry.	20000
4	47/05.11.18	Purchase of chemicals to dept. of chemistry.	20000
5	51/11.12.18	Purchase of chemicals to dept. of Environmental science	20000
6	61/04.02.18	Purchase of chemicals to dept.of Biotechnology	20000
7	63/14.02.19	Purchase of chemicals to dept.of Earth science	20000
8	64/16.02.19	Purchase of chemicals to dept.of Botany	20000
9	65/16.02.19	Purchase of chemicals to dept.of Biotechnology	20000
10	66/27.02.19	Purchase of chemicals to dept.of Biotechnology	20000
TOTAL			200000


REGISTRAR
YOGI VEMANA UNIVERSITY
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Code No.09

34) Department Of U.G.C ACCOUNT - PURCHASE - PURCHASES
 MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULAR
 RS - Rs.60239-00

During the course of audit, it was noticed that the following purchases of chemicals to various departments from agencies that are neither in Rate contract with University nor calling specific Tenders/Quotations. It is irregular as per instructions issued by the Government Memo No. 1763/D70/3 PWD dated 30-09-1970 except in case of any urgency. Needs to take necessary action. Hence the same would need to be worked out and recovered from the persons responsible.

S.N	Vr. No. & Date	Particulars	Amount
1	05/09.05.18	Purchase of chemicals to dept. of Material science and Nanotechnology.	8858
2	05/09.05.18	Purchase of chemicals to dept. of Material science and Nanotechnology.	3949
3	34/06.7.18	Purchase of chemicals to dept. Of Genetics.	47432
TOTAL			60239


 REGISTRAR
 YOGI VEMANA UNIVERSITY
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Code No.09

35.) Research ACCOUNT PURCHASES - PURCHASES MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULAR Rs. 450935-00

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

S.N	Vr. No. & Date	Particulars	Amount
1	70/14.02.19	Purchase of scientific consumables	29527
2	74/28.02.19	Purchase of scientific consumables	81019
3	76/28.02.19	Purchase of Garden Brochures, Booklets	78830
4	82/6.03.19	Purchase of scientific consumables	156068
5	85/20.03.19	Purchase of scientific consumables	57002
6	88/21.03.2019	Purchase of consumables, booklets, steel frames	48489
TOTAL			450935



REGISTRAR
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Code No.9

4) WORKS - RESEARCH ACCOUNT - ESTIMATE NOT PREPARED & M.BOOK NOT RECORDED - TENDERS NOT CALLED FOR - NEEDS ACTION Rs. 108800-00

During the verification of Research Account of Yogi Vemana University for the year 2018-19 it was noticed that an amount of Rs. 108800-00 was drawn and paid to Principal Investigator A.Madhusudan Reddy towards execution of Botanical Garden project involving Brick work, labour hiring charges, pitting, pruning, plantation work, welding Glass house etc. But the following connected records were not produced to Audit to verify the correctness of the payment.

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

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

S.N	Vr. No. & Date	Details of expenditure	Amount of expenditure (Rs)
1	17/14.2.19	Towards Establishment of Botanical garden	58800
2	75/28.2.19	Towards Establishment of Botanical garden-Glass House work	50000
Total			108800

REGISTRAR
YOGI VEMANA UNIVERSITY
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Code No.09

27) DIRECTORATE OF ADMISSIONS ACCOUNT- PURCHASES -
PURCHASES MADE WITHOUT CALLING TENDERS / QUOTATIONS -
IRREGULAR Rs. 57038-00

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

S.N	Vr. No. & Date	Particulars	Amount
1	16/18.08.18	Purchase of Furniture	13216
2	27/14.12.18	Towards supply of printed OMR sheets	17920
3	36/30.03.19	Purchase of Furniture	25902
TOTAL			57038



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Code No.09

36) RESEARCH ACCOUNT- ESTABLISHMENT OF BOTANICAL GARDEN-
WORK EXECUTED -ESTIMATES NOT PREPARED & M.BOOK NOT
RECORDED - TENDERS NOT CALLED FOR - NEEDS ACTION -
IRREGULAR Rs. 350000-00

During the course of audit, it was noticed that the following Expenditure was met from MOEF & BSI PROJECT ,Dept. of Botany without Estimates and calling Tenders/Quotations.

The Botanical Garden must be executed by the YVU Engineering department based on the data and rates specified by the Regional Forest Department SOR rates for that particular year. Nowhere in the sanction orders, the design approved by the Technical Authorities i.e., Engineering Department is adopted for the establishment of the said BOTANICAL garden.

It is observed that the power of establishing Botanical Garden is bluntly accorded to the principal Investigator of the above project who does not possess any technical Authority in this regard.

The extent of the garden, the number of civil structures, the number of pits, the placement of trees, the quantity of soil and manure in each pit, the leveling of ground, the labour required for planting, digging, pruning was not taken into consideration while sanctioning the advance amounts. Without doing so it is against the work procedure. The Engineering Department was sidelined in this regard.

A thorough Probe has to be instigated by evaluating the expenditure incurred on the Botanical Garden and compare the SOR rates of the forest Department for that year. The difference shall be calculated and recover the loss if any sustained from the person responsible under intimation to audit.

S.N	Vr. No. & Date	Adjusted vr.no. & date	Particulars	Amount
1	48/13.12.18	112/30.03.19	Purchase of Hedge plants, paints, rocks, cement poles, etc for establishment of Botanical Garden	150000
2	60/4.01.19	113/30.03.19	Purchase of soil, manure, plant pots etc. for Botanical Garden	200000
TOTAL				350000


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Code No.09

29) DST-Department Of Science and Technology ACCOUNT -
PURCHASE - PURCHASES MADE WITHOUT CALLING TENDERS /
QUOTATIONS - IRREGULAR RS - Rs.200000-00

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

S.N	Vr. No. & Date	Particulars	Amount
1	26/17.08.18	Purchase of chemicals to dept. of Biotechnology	20000
2	33/12.09.18	Purchase of chemicals to dept. of Material science and Nanotechnology.	20000
3	45/15.10.18	Purchase of chemicals to dept. Of chemistry.	20000
4	47/05.11.18	Purchase of chemicals to dept. of chemistry.	20000
5	51/11.12.18	Purchase of chemicals to dept. of Environmental science	20000
6	61/04.02.18	Purchase of chemicals to dept.of Biotechnology	20000
7	63/14.02.19	Purchase of chemicals to dept.of Earth science	20000
8	64/16.02.19	Purchase of chemicals to dept.of Botany	20000
9	65/16.02.19	Purchase of chemicals to dept.of Biotechnology	20000
10	66/27.02.19	Purchase of chemicals to dept.of Biotechnology	20000
TOTAL			200000



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Code No.09

Department Of U.G.C ACCOUNT - PURCHASE - PURCHASES
MADE WITHOUT CALLING TENDERS / QUOTATIONS - IRREGULAR
RS - Rs.60239-00

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

S.N	Vr. No. & Date	Particulars	Amount
1	05/09.05.18	Purchase of chemicals to dept. of Material science and Nanotechnology.	8858
2	05/09.05.18	Purchase of chemicals to dept. of Material science and Nanotechnology.	3949
3	34/06.7.18	Purchase of chemicals to dept. Of Genetics.	47432
TOTAL			60239



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

41:) DIRECTORATE OF ADMISSIONS ACCOUNT- SETTLEMENT AMOUNT
- LATE REMITTANCE BY THE AFFILIATED COLLEGES AFTER
ADMISSIONS- PENALTY TO IMPOSED

During the course of audit, it was noticed every year after conduction of Admissions, Final settlement for the liabilities between University and Affiliated colleges will be done regarding admission fees of PG Courses. Thereafter the University issued notice to Affiliated colleges for the payment of university component fees to pay on or before 20-12-2018. But some colleges have delayed much in remitting the university component fees as shown in the given table. This causes loss of interest to the University. Hence the university authorities would need to work out the interest loss for the delayed days and collect the same as penalty from the colleges responsible under intimation to audit.

S.No.	Name of the College	University component and Service charge to be remitted	stipulated date issued by YVU	Date of amount remitted by the colleges	Time delay in days	Amount Remitted	Balance as on 20-12-2018
1	CSSR & SRRM Degree College, Kamalapuram	99,980.00	20-12-2018	5/1/2019	16 days	99,980	99,980
2	Sri Sai Degree & PG College, Rly.Kodur	99,915.00	20-12-2018	27-12-2018	07 days	99,915	99,915
3	VRS Degree College, Veerapunayunipalli.	9,730.00	20-12-2018	27-12-2018	07 days	9,730	9,730
4	Annamacharya College of Education, Rajampeta	111070.00	20-12-2018	5/1/2019	16 days	111,070	111,070
5	SBVR College of Education, Badvel	42,378.00	20-12-2018	27-12-2018	07 days	42,378	42,378
6	Loyola Degree College, Pulivendula	13,021.00	20-12-2018	27-12-2018	07 days	13,021	13,021
7	Sri Sai Parameswara Degree College, Jammalamadugu	111253.00	20-12-2018	16-04-2019	117 days	111,253	111,253
8	Sri Rachapudi Nagabhusanam Degree College, Badvel	43,465.00	20-12-2018	15-02-2019	57 days	43465	43465
9	Nirmala College of Education, Kadapa	100865.00	20-12-2018	5/1/2019	16 days	100,865	100,865
10	Sri Hari Degree & PG College, Kadapa	58,870.00	20-12-2018	27-12-2018	07 days	58,870	58,870
11	Sri Varadaraja PG College, Proddatur	19,516.00	20-12-2018	6/2/2019	48 days	19,516	19,516
12	Prasad College of Education, Kadapa	51,233.00	20-12-2018	5/1/2019	16 days	51,233	51,233
13	SBVR Degree & PG College, Badvel	16,853.00	20-12-2018	5/1/2019	16 days	16,853	16,853
14	SSPHKM PG College, Proddatur	81,408.00	20-12-2018	5/1/2019	16 days	81,408	81,408
	Total	859,557.00				859,557	

WORKS – ACCOUNT

Code No.10

4. WORK RECOVERIES DEDUCTED, BUT NOT REMITTED -
Rs.1769-00

During the year under report, it was noticed that an amount of Rs.1769-00 was deducted towards NAC recoveries from the work bills of Yogivemana University for the year 2018-19 as detailed below But not remitted to the concerned head of accounts till the close of audit.

ABSTRACT OF OUTGOING RECOVERIES TO BE REMITTED FOR THE
YEAR 2018-19 IN WORKS. ACCOUNT

S.N	Name of the Recovery	Total amount recovered Rs.	Amount remitted Rs.	Balance to be remitted Rs.
1	S.C	0	0	0
2	VAT	0	0	0
3	IT	0	0	0
4	NAC	1769-00	0	1769-00
5	LC	0	0	0
	TOTAL Rs.	72149	0	72149



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AUDIT FEE NOT REMITTED TO CONCERNED HEAED OF
ACCOUNTS-Rs. 29,03,415-00

Average audit fee calculation for the year 2018-19 was arrived basing on the actual audit done of the staff of State Audit Department is arrived an amounting to Rs. was not remitted to state funds.

However, an amount of Rs. 29,03,415-00 was pending collection of arrear Audit fees is noted here under.

S.N	Year	Amount Arrived
1	2006-2007	10340
2	2007-2008	18425
3	2008-2009	130654
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	2016-17	281739
12	2017-18	821457
13	2018-19	719377
Total		29,03,415


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C. CONTROL OF EXAMINATIONS ACCOUNT

A-4

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 57,75,806-00

code no: 11

4.Vouchers not produced to Audit Rs. 57,75,806/-

During the course of Audit, it is noticed that the following vouchers were not produced for verification in Audit. In the absence of the same the correctness of expenditure incurred for Rs. 57,75,806/- on the vouchers could not be verified and admitted in audit.

The same would need to be produced to Audit for verification.

Sl. NO.	Vr.No. Date	Purpose	Amount	Chq.No.
01	25/18-4-18		27,180-00	
02	51/30-4-18		50,000-00	
03	201/25-7-18	Confidential	8,51,005-00	
04	204/25-7-18	Confidential	2,07,248-00	
05	207/25-7-18	Confidential	12,194-00	
06	389/6-12-18		5,056-00	
07	390/6-12-18		4,171-00	
08	391/6-12-18	Advance	36,800-00	
09	392/6-12-18		800-00	
10	393/7-12-18		76,780-00	
11	394/7-12-18		7,788-00	
12	395/7-12-18		3,91,255-00	
13	396/11-12-18	Advance	1,98,000-00	
14	397/11-12-18		1,31,123-00	
15	398/11-12-18		36,105-00	
16	399/11-12-18		1,16,400-00	
17	400/11-12-18		33,350-00	
18	401/11-12-18		97,931-00	
19	402/11-12-18		3,873-00	
20	403/13-12-18		89,560-00	
21	404/13-12-18		6,398-00	
22	405/13-12-18		5,90,913-00	
23	406/15-12-18		6,984-00	
24	407/15-12-18		94,358-00	
25	408/15-12-18		90,843-00	
26	409/15-12-18		32,526-00	
27	410/19-12-18		7,450-00	
28	411/19-12-18		7,788-00	
29	412/19-12-18		6,980-00	
30	413/19-12-18		15,836-00	
31	414/19-12-18		1,778-00	
32	415/20-12-18		7,16,360-00	
33	416/21-12-18		4,228-00	
34	417/21-12-18		31,708-00	
35	418/21-12-18		640-00	
36	419/24-12-18		2,02,783-00	
37	420/24-12-18		29,058-00	
38	421/24-12-18		24,584-00	
39	422/24-12-18		7,745-00	
40	423/24-12-18		16,152-00	
41	426/24-12-18		1,50,170-00	
42	473/17-1-19	Confidential	8,41,671-00	
43	577/13-3-19	Confidential	1,38,649-00	
44	580/13-3-19	Confidential	23,674-00	
45	628/25-3-19		1,50,000-00	
46	617/20-3-19		1,50,000-00	
47	641/30-3-19	Confidential	50,411-00	
TOTAL			57,75,806-00	



REGISTRAR
YOGI VEMANA UNIVERSITY
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Code No. 11

PRODDATUR ENGINEERING COLLEGE ACCOUNT - VEHICLES -
CONNECTED LOG BOOKS NOT PRODUCED - Rs.24306-00

During the course of audit as verified the following vouchers an amount of Rs.24306-00 were drawn and paid towards purchase of Petrol Diesel etc for the University Vehicles. But connected log books of vehicles and diary of officials were not produced to audit. In the absence of the same the correctness of the expenditure could not be verified in audit. The expenditure incurred for the purpose was held under objection. The executive authority is requested to maintain and produce the above said records to audit for verification.

S.N	Vr.No. & Date	Particulars	Amount Paid
1	167/8-1-2019	Diesel bill Paid to Principal	4770
2	133/16-11-2018	Diesel bill Paid to Principal	5271
3	177/2-2-2019	Diesel bill Paid to Principal	4225
4	204/11-3-2019	Diesel bill Paid to Principal	2680
5	138/7-12-2018	Diesel bill Paid to Principal	7360
TOTAL			24306-00


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8/22

Code No - 11

YOGI VEMANA UNIVERSITY - Development ACCOUNT 2018-19 - Advance Adjustment VOUCHER NOT PRODUCED RS.17000/-

During the course of audit as verified the following advance adjustment vouchers ^{in which} ~~not produced~~ an amount of Rs. 17000/- were drawn and paid under Development Account, but connected voucher 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 produce the corrected voucher to audit for verification.

S. No	Vr No & Date	Particulars	Amount
1	34/14.08.2018		5000-00
2	21/19.06.2018	Advance taken A.E.Electrical towards the shifting re connection of 4nos 6kva ups located in mens computers lot of central library y vu,kadapa	12000-00
3	37/17.08.2018	Advance taken Dr.P.V.Varaprabhakar co-ordinator placement cell	
Total			17000-00



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Code No.11

Category : Non Production

47. Amount paid to Auditing parties for the settlement of NSS Account upto 2017-18- Connected cash Receipt not produced-needs to produce. Rs. 5000/-

During the Course of audit on the accounts of Sri Y.V. University , Kadapa for the year 2018-19,as Verified from the paid vouchers pertaining to NSS Account Vide Voucher no 27/24.12.2018(Ch.no 074722/24.12.2018) it was observed that amount of Rs. 5000/-paid to A.Madhusudhan Reddy, Programme Co-ordinator NSS Cell towards under take the Auditing for the Settlement of NSS Acconuts upto 2017-18 but connected Sub voucher not Produced to Audit.

Hence the Executive authority would need to take necessary action produce the that particular sub Voucher to audit team for verification.


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48) IUT ACCOUNT - EXTENDING OF FINANCIAL ASSISTANCE TO ORGANIZING COLLEGES FOR INTER COLLEGIATE TOURNAMENTS CONDUCTED IN PHASED MANNER FOR THE ACADEMIC YEAR 2018-19 - AMOUNT PAID UNDER FINANCIAL ASSISTANCE TO THE CONCERNED 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. 490000.00

The Yogi Vemana University has proposed to conduct the Inter Collegiate Tournaments for the Academic Year 2018-19 in phased manner by giving Financial Assistance to organizing Colleges. In this connection an amount of Rs.490000-00 was drawn in Vr No.45/28.3.2019 and paid to Secretary, Sports Board, YVU by advance to meet necessary expenditure for organizing the 1st and 2nd PHASE of ICT.

As verified from the Advance Adjustment bills produced by the Secretary Sports Board for Rs. 490000.00 it was noticed that an amount of Rs.490000-00 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	To Principal CSSR & SRRM Degree college, Kamalapuram	240000	For 1 st Phase ICT Sports Tournaments for the Academic Year 2018-19 from 09.09.2018 to 01.10.2018
2	To Principal Rani Tirumala Degree college, Proddatur	145000	2 nd Phase on 09.10.2018 to 10.10.2018
3	Coordinator, Department of Physical Education, YVU, Kadapa.	105000	2 nd Phase on 28.10.2018
Total:		490000	

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.



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49.
42

103

Code No.13

PRODDATUR HOSTEL CURRENT ACCOUNT - BUILDING RENT PAID
INCOME TAX NOT DEDUCTED-RS.37440-00

As verified the Hostel Account of YVU Engineering College Proddatur an amount of Rs.37440-00 was drawn and paid towards Building rent to the Smt. U.Rajya Lakshmi for the year 2018-19. But Income tax TDS @10% as per Income tax Act was not deducted as detailed below. Hence action would need to be taken to recover from the persons and persons responsible and credited to the Govt. Account concerned under intimation to the Audit.

S.N	Vr.No.& Date	Particulars	Rent	TDS @ 10%
1	6/6-4-2018	Hostel Rent for the Month of 4/18	41600	4160
2	55/3-5-2018	Hostel Rent for the Month of 5/18	41600	4160
3	102/5-6-2018	Hostel Rent for the Month of 6/18	41600	4160
4	153/4-7-2018	Hostel Rent for the Month of 7/18	41600	4160
5	227/8-8-2018	Hostel Rent for the Month of 8/18	41600	4160
6	317/4-9-2018	Hostel Rent for the Month of 09/18	41600	4160
7	372/6-10-2018	Hostel Rent for the Month of 10/18	41600	4160
8	495/8-11-2018	Hostel Rent for the Month of 11/18	41600	4160
9	551/5-12-2018	Hostel Rent for the Month of 12/18	41600	4160
TOTAL				37440-00

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Code No.13

BLOCK GRANT ACCOUNT -D.A. ALLOWED TO OUTSOURCING DRIVERS -IRREGULAR- NEEDS RECOVERY-Rs.21,445-00

As verified the Block grant Accounts of YVU for the year 2018-19, the following out sourcing drivers were performed journey along with V.C. & Registrar Dearness allowance claimed during the journey period as detailed below. Outsourcing employees were not eligible T.A. & D.A.as per APTA. Rules. Hence an amount of Rs.21,445-00 Could not be admitted in audit and held under objection.

S.N	Vr.No.& Date	Particulars Drivers D.A. Paid	Amount
1	19/18-4-2018	K. Rajasekhar	1500
2	18/18-4-2018	K. Rajasekhar	225
3	217/31-7-2018	K. Rajasekhar	1200
4	216/31-7-2018	G. Srinivasulu	1125
5	293/29-8-2018	T. Venkatasubbaiah	450
6	292/29-8-2018	K. Rajasekhar	225
7	291/28-8-2018	G. Srinivasulu	225
8	211/27-7-2018	K. Rajasekhar	225
9	289/29-8-2018	P. Peeraiah	1800
10	210/27-7-2018	T. Venkatasubbaiah	3300
11	232/6-8-2018	P. Peeraiah	675
12	227/3-8-2018	G. Srinivasulu	675
13	226/3-8-2018	T. Venkatasubbaiah	2025
14	225/3-8-2018	P. Peeraiah	225
15	312/4-9-2018	P.B.V. Ramanjanejula Reddy	2250
16	467/2-11-2018	T. Venkatasubbaiah	900
17	547/28-11-2018	P. Peeraiah	1350
18	508/14-11-2018	K. Rajasekhar	1500
19	388/6-10-2018	T. Venkatasubbaiah	670
20	389/6-10-2018	P. Peeraiah	900
TOTAL			21445-00


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54' COMMUTER ACCOUNT - HOLIDAY ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT - NEEDS RECOVERY - Rs. 53600/-

As verified the Commuter Accounts of YVU an amount of Rs. 53600/- was drawn and paid towards Holiday allowance along with regular monthly wages without mentioning any Government Authority. Action would need to be taken to recover the said amount from the persons responsible and credited to the university Account under intimation to audit.

S. No	Vr. No & Date	Particulars	Amount
1	2/18.4.2018	Holiday Allowance (6 members)	5000
2	9/28.5.2018	Holiday Allowance (6 members)	4800
3	10/1.6.2018	Holiday Allowance (2 members)	400
4	15/2.8.2018	Holiday Allowance (6 members)	1800
5	17/20.8.2018	Holiday Allowance (8 members)	4400
6	20/4.9.2018	Holiday Allowance (5 members)	4000
7	25/5.10.2018	Holiday Allowance (6 members)	6600
8	29/13.11.2018	Holiday Allowance (7 members)	4400
9	33/12.12.2018	Holiday Allowance (8 members)	6800
10	37/3.1.2019	Holiday Allowance (7 members)	6600
11	41/11.2.2019	Holiday Allowance (5 members)	4400
12	46/20.3.2019	Holiday Allowance (5 members)	4400
Total			53600



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52 GENERAL REVENUE ACCOUNT - RICK / TECHNICAL ALLOWANCE PAID - ELECTRICAL ALLOWANCE WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT NEEDS RECOVERY Rs. 147000/-

As verified the General Revenue Account of Y V University during the year 2018-19 it was noticed that an amount of Rs.147000/- was drawn and paid towards Rick allowance to Electrical along with monthly wages without any appropriate Government order it is irregular.

Hence the excess amount paid should be recovered from the personal responsible (two member's plumbers) and credited General Revenue Account under intimation to audit

S. No	Vr. No & Date	Particulars	Amount
1	67/04/08/2018	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 07/2018. $3000 \times 7 = 21000/-$	21000
2	79/05/9/2018	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 08/2018. $3000 \times 7 = 21000/-$	21000
3	89/01/10/2018	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 09/2018. $3000 \times 7 = 21000/-$	21000
4	114/06/11/2018	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 10/2018. $3000 \times 7 = 21000/-$	21000
5	141/04.01.2019	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 12/2018. $3000 \times 7 = 21000/-$	21000
6	161/06.02.2019	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 01/2019. $3000 \times 7 = 21000/-$	21000
7	186/07.03.2019	Rick allowance towards the technical allowance - Electrical (Seven members) for the month of 02/2019 $3000 \times 7 = 21000/-$	21000
Total			147000-00

Summary: 6 persons in 7 months 21000/-



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53) GENERAL REVENUE ACCOUNT - RICK/technical ALLOWANCE PAID TO DRIVING ALONG WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT - NEEDS RECOVERY Rs.2, 31,000 /-

As verified the General Revenue Account of Y V University during the year 2018-19 it was noticed that an amount of Rs.231000/- was drawn and paid towards Rick allowance to Drivers along with monthly wages without any appropriate Government order it is irregular.

Hence the excess amount paid should be recovered from the personal responsible (two member's plumbers) and credited General Revenue Account under intimation to audit

S. No	Vr. No & Date	Particulars	Amount
1	67/04/08/2018	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 07/2018. 3000x11=33000/-	33000
2	79/05/9/2018	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 08/2018. 3000x11=33000/-	33000
3	89/01/10/2018	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 09/2018. 3000x11=33000/-	33000
4	114/06/11/2018	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 10/2018. 3000x11=33000/-	33000
5	141/04.01.2019	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 12/2018. 3000x11=33000/-	33000
6	161/06.02.2019	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 01/2019. 3000x11=33000/-	33000
7	186/07.03.2019	Rick allowance towards the technical allowance - Drivers (Eleven members) for the month of 02/2019. 3000x11=33000/-	33000
Total			231000-00


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54 GENERAL REVENUE ACCOUNT - RICK/TECHNICAL ALLOWANCE PAID TO PLUMBER ALONG WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT - NEEDS RECOVERY Rs. 42000/-

As verified the General Revenue Account of Y V University during the year 2018-19 it was noticed that an amount of Rs. 42000/- was drawn and paid towards Rick allowance to Plumber along with monthly wages without any appropriate Government order it is irregular.

Hence the excess amount paid should be recovered from the personal responsible (two member's plumbers) and credited General Revenue Account under intimation to audit.

S. No	Vr. No & Date	Particulars	Amount
1	67/04/08/2018	Rick allowance towards plumber Two members for the month of 07/2018 3000x2=6000/-	6000
2	79/05/09/2018	Rick allowance towards plumber Two members for the month of 08/2018 3000x2=6000/-	6000
3	89/01/10/2018	Rick allowance towards plumber Two members for the month of 09/2018 3000x2=6000/-	6000
4	114/06/11/2018	Rick allowance towards plumber Two members for the month of 10/2018 3000x2=6000/-	6000
5	141/04.01.2019	Rick allowance towards plumber Two members for the month of 12/2018 3000x2=6000/-	6000
6	161/06.02.2019	Rick allowance towards plumber Two members for the month of 01/2019 3000x2=6000/-	6000
7	186/07.03.2019	Rick allowance towards plumber Two members for the month of 02/2019 3000x2=6000/-	6000
Total			42000-00

2019/07/03


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Code No.13

55) IT NOT DEDUCTED FROM VARIOUS PURCHASE BILLS IN
VARIOUS ACCOUNTS - EXCESS PAYMENT MADE - NEEDS
RECOVERY - Rs. 16679 - 00

During the course of audit on the Account of YVU, Kadapa for the year 2018-19, it was noticed that, in the following vouchers various contracts were made for University needs.

According to section 194J of income tax act- 1961, the TDS @ 10% should be deducted for professional services. But the same were not recovered from the following purchase bills during the year before payment. Due to which an amount of Rs. 16679-00 is worked out below was excess paid to supplier.

S.N	Name of Account	Vr.No & Date	Description	Paid Amount	IT @ 2%
1	Directorate Of Admissions A/c	1/18-05-18	Towards the publication of YVU CET-2018 in popular dailies by Putta Agencies, Kadapa.	116654	2333
2	General Revenue A/c	50/06-07-18	Towards providing I.T Solutions for Online Affiliation process by I Bongo I.T Solutions Ltd,Hyderabad - (Final Bill)	143462	14346
					16679

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


REGISTRAR
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56 COMMUTER ACCOUNT - HOLIDAY ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES - AUTHORITY NOT POINTED OUT - NEEDS RECOVERY - Rs. 53600/-

As verified the Commuter Accounts of YVU an amount of Rs. 53600/- was drawn and paid towards Holiday allowance along with regular monthly wages without mentioning any Government Authority. Action would need to be taken to recover the said amount from the persons responsible and credited to the university Account under intimation to audit.

S. No	Vr. No & Date	Particulars	Amount
1	2/18.4.2018	Holiday Allowance (6 members)	5000
2	9/28.5.2018	Holiday Allowance (6 members)	4800
3	10/1.6.2018	Holiday Allowance (2 members)	400
4	15/2.8.2018	Holiday Allowance (6 members)	1800
5	17/20.8.2018	Holiday Allowance (8 members)	4400
6	20/4.9.2018	Holiday Allowance (5 members)	4000
7	25/5.10.2018	Holiday Allowance (6 members)	6600
8	29/13.11.2018	Holiday Allowance (7 members)	4400
9	33/12.12.2018	Holiday Allowance (8 members)	6800
10	37/3.1.2019	Holiday Allowance (7 members)	6600
11	41/11.2.2019	Holiday Allowance (5 members)	4400
12	46/20.3.2019	Holiday Allowance (5 members)	4400
Total			53600


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57. 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. towards grant received as detailed below during the year would need to be furnished to audit early without further delay.

S.N	Name of the Account	Amount
1	Research Project	10373355.26
2	UGC	4472827.90
3	Agri Since Project	
4	N.S.S	3086147.50
5	ISRO	
6.	BLOCK GRANT	144140326.70
7	C.P.BROWN GRANT	4520572-
	Total	



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Code No.18

58 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 2018-2019, as verified from the stock register maintained by the University Viz., Stock registers under stationery, Library books, Computers, Furniture, Laboratory articles etc., it was observed that in the stock registers Annual verification certificate was not recorded and signed by the University Authorities which is irregular.

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

Code No.18

59 TOOLS & PLANT REGISTER NOT MAINTAINED - NEEDS ACTION.

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

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

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

Code No.18

60 ASSETS REGISTER NOT MAINTAINED

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

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

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


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Code No.18

61. REGISTER OF INVESTMENT DEPARTMENT WISE AND A
CONSOLIDATED REGISTER FOR THE YEAR 2018-2019.

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 half 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.

62. DEPOSIT ACCOUNT 2018-2019 - LAPSED DEPOSITS NOT
TRANSFERRED TO GENERAL REVENUE ACCOUNT- NEEDS ACTION.

Code No.18

During the course of Audit on the Account of Deposit for the year 2018-2019 it is noticed that unclaimed for more than three years from the date they falls due for payment, as laid down under Art 271 & 272 of A.P. Financial Code is treated as lapsed deposits. These lapsed deposits should be transferred to University Account. But the same was note done.

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



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

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

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

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


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

Hence early action would need to ^{be} taken to maintain the same and produced to audit.

MIS. GRANT ACCOUNTS - 2018-2019 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.


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

66 CENTRAL STOCK REGISTER NOT MAINTAINED.

Code No.18

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 handed 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 on account of non-maintenance of Central stock register the concerned person or persons responsible for such omissions.


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Code No.18

66 GPF ACCOUNT 2018-2019- 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 2018-2019 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 2018-2019 credits if any interest accrued in the year 2018-2019 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.

68 Y.V.U. ENGINEERING DEPARTMENT 2018-2019 - REGISTERS Code No.18
67 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.


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

CASH BOOK NOT MAINTAINED PROPERLY – “Rusa A/c” & “MNRE A/c” – 2018-19

According to sub rule 3 of AP Treasury code Rule 10 and sub rule 2 of AP Treasury code Rule 11, the following instructions would need to be followed in the maintenance of cash book.

1. Money received on behalf of the Government with the exception of money withdrawn from Treasury/Bank on bills for pay, contingencies etc., which are accounted for and watched in other ways, should immediately be accounted for in the cashbook.
2. Every receipt has to be recorded in the cashbook and in token of his check he should initial with date, the relevant entry in the cashbook.
3. At the closer of transactions on each day, the cashbook should be closed duly verifying the cash on hand and the closing balance arrived at in the cashbook.
4. A memorandum of verification should be recorded in the cashbook duly verifying the cashbook balance as shown in the cashbook and all other subsidiary registers after they have been closed for the day and signed by the Drawing Officer.
5. If there is any difference between the cashbook balance and passbook balance the same should be reconciled.

The above instructions were not followed in maintenance of cash book of Yogi Vemana University, Kadapa. The receipts details not recorded in cash book the closing balance not recorded in the cash book. Reconciliation not recorded in the cash book for cash book and pass book closing differences. Hence action would need to be taken by the executive authority for proper maintenance of cash book and same would need to be produced to audit.


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Code No.18

69 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 2018-19. 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 2018. The reasons for not conducting physical verification of library books may be explained to audit and a physical verification may be done immediately.

Code No.18

70 76) DEPOSIT ACCOUNT - DEPOSIT LEDGERS NOT MAINTAINED:

As per A.P. financial Code Art 271 & 272 of Deposit Ledgers for the year 2018-2019 not maintained.

The total amount of deposits available for the year ended with 31-03-2019 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.


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Code No. 18

711' Y.V.U. ENGINEERING DEPARTMENT 2018-2018 - 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. 9. Stock register, 10. A.O.B Register

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.



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

New Para

137-

2019

Code No.18

Category: Others

12

NRB Account - Unrealized Cheques amount were not encashed - Needs Reconciliation.Rs.33,999/-.

During the Course of audit on the accounts of Sri Y.V.University, Kadapa for the year 2018-19,as verified from the NRB A/C Register along with connected Bank Statements it was observed that the following Cheques were not realized needs reconciliation .

Sl. No.	Particulars	Vr.No	Unrealized Cheque No.	Date	Amount
1	M/S Brag Scientifics, Tirupati. Consumables Grant to NRB Project	25/28.03.2019	935349	28.03.2019	6418-00
2	M/S New Vijaya lakshmi Enterprises, Kadapa towards purchase of Chemicals for the use of NRB Project Department	25/28.03.2019	935350	28.03.2019	2145.00
3	Fellowship to Mrs. V.Bhargavi	26/30.03.2019	935351	30.03.2019	14000.00
4	Consumables	27/30.03.2019	935352	30.03.2019	10856.00
5	Consumables	28/30.03.2019	935353	30.03.2019	580.00
				TOTAL	33,999-00

Hence, action would need to be taken by the executive authority in this matter and also above unrealized Cheques to be realized within the stipulated period.

REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

73
74
YOGI VEMANA UNIVERSITY - PROCEEDINGS ISSUED WITHOUT
MENTIONING REGISTRATION / DESPACHED NUMBERS - IRREGULAR

As verified from the following Accounts during the year 2018-19, it is noticed that authorities were issued proceedings for various purposes without mentioning order numbers which is irregular. Hence action would to be taken to follows the office procedure as per District Office manual and other manuals.

1. Deposit Account
2. G.P.F. Account
3. N.R.B.Account
4. N.S.S. Account
5. Other Misc Grant 5 years Account
6. Ramanujan Fellowship Account
7. Security Deposit Account
8. Setting up finishing Schools Account
9. M N R E Account
10. General Revenue Account
11. DST & FIST physics Account
12. Endowment Account
13. Girls Hostel, Y.S.R. Engineering college Account
14. One time Catch up Account
15. S.A.R.C Account
16. Y.S.R. Engineering College of Yogi vemana university Account
17. Rusa Account
18. Commuter Account
19. C.P.Brown Library Account
20. M.N.R.E. Account



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

141
74 RESULT OF AUDIT

The general result of Audit may be considered ^{not} fairly satisfactory

75 RECEIPTS AND CHARGES:-

The total Receipts and Charges of all the accounts maintained by Yogi Vemana University, Kadapa for the year 2018-2019 as per the Abstract of all accounts of Rs.595658415.22 and Rs.373923361-76 respectively

76 PENDING AUDIT OBJECTIONS:-

985 Items of objections holding a sum of Rs. 141,61,90,359.-⁰⁰ were pending for the year from 2006-07 to 2018-2019 as details below at the close of Audit for the year.

S.N	Year	No of Objections	Amount
1	2006-2007	22	15535529
2	2007-2008	35	14920126
3	2008-2009	63	262184829
4	2009-2010	49	20680380
5	2010-2011	57	33064976
6	2011-2012	73	93665862
7	2012-2013	67	83416910
8	2013-2014	86	127040338
9	2014-2015	105	75458963
10	2015-2016	82	210839140
11	2016-2017	86	94701342
12	2017-2018	186	1331,98,379
13	2018-2019	74	25,14,83,585.- ⁰⁰
	TOTAL	985	141,61,90,359.-⁰⁰

116,47,06,774

1/7/21
Regional Deputy Director
State Audit, Zone-IV,
KARNOOL

8
D.A.O
17/11/2020

1/3/21

A.A.O

2-4-2021

District Audit Officer
State Audit, KADAPA.

REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

143

Category No.19 (Code -19)							
Status of Audit Objections							
S.No	Para No	Code No	Amount	S.No	Para No	Code No	Amount
1	1	1	0	43	42	10	1769
2	1	1	0	44	43	10	27000
3	2	3	1425080	45	44	11	5775806
4	3	3	212800	46	45	11	24306
5	4	3	210000000	47	46	11	17000
6	5	3	32200	48	47	11	5000
7	6	8	155000	49	48	11	490000
8	7	8	24000	50	49	13	37440
9	8	8	308000	51	50	13	21445
10	9	8	2785180	52	51	13	53600
11	10	8	736000	53	52	13	147000
12	11	8	409500	54	53	13	31000
13	12	8	55000	55	54	13	42000
14	13	8	347000	56	55	13	16679
15	14	8	8885687	57	56	13	53600
16	15	8	155000	58	57	16	0
17	16	8	24000	59	58	18	0
18	17	8	30000	60	59	18	0
19	18	9	20000	61	60	18	0
20	19	9	100000	62	61	18	0
21	20	9	270000	63	62	18	0
22	21	9	0	64	63	18	0
23	22	9	0	65	64	18	0
24	23	9	1052565	66	65	18	0
25	24	9	172807	67	66	18	0
26	25	9	51787	68	67	18	0
27	26	9	51787	69	68	18	0
28	27	9	0	70	69	18	0
29	28	9	14239	71	70	18	0
30	29	9	29810	72	71	18	0
31	30	9	28832	73	72	18	0
32	31	9	0	74	73	18	0
33	32	9	0	Total	74	0	242328849
34	33	9	200000				
35	34	9	60239				
36	35	9	450935				
37	36	9	108800				
38	37	9	57038				
39	38	9	350000				
40	39	9	200000				
41	40	9	60239				
42	41	9	0				

115-0

72674225, 14, 83, 55000

M. Lakshmi
Asst Audit Officer
S.D. Audit (st. cell) Kadapa


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

Category No.19 (Code -19)				Status of Audit Objections			
S.No	Para No	Code No	Amount	S.No	Para No	Code No	Amount
1	1	1	0	43	42	10	1769
2	1	1	0	44	43	10	290340
3	2	3	14025080	45	44	11	5775806
4	3	3	212800	46	45	11	24306
5	4	3	210000000	47	46	11	17000
6	5	3	32200	48	47	11	5000
7	6	8	155000	49	48	11	490000
8	7	8	24000	50	49	13	37440
9	8	8	308000	51	50	13	21445
10	9	8	2785180	52	51	13	53600
11	10	8	736000	53	52	13	147000
12	11	8	409500	54	53	13	31000
13	12	8	55000	55	54	13	42000
14	13	8	347000	56	55	13	16679
15	14	8	8885687	57	56	13	53600
16	15	8	155000	58	57	16	0
17	16	8	24000	59	58	18	0
18	17	8	30000	60	59	18	0
19	18	9	20000	61	60	18	0
20	19	9	100000	62	61	18	0
21	20	9	270000	63	62	18	0
22	21	9	0	64	63	18	0
23	22	9	0	65	64	18	0
24	23	9	1052565	66	65	18	0
25	24	9	172807	67	66	18	0
26	25	9	51787	68	67	18	0
27	26	9	51787	69	68	18	0
28	27	9	0	70	69	18	0
29	28	9	14239	71	70	18	0
30	29	9	29810	72	71	18	0
31	30	9	28832	73	72	18	0
32	31	9	0	74	73	18	0
33	32	9	0	Total	74	0	242328849
34	33	9	200000				
35	34	9	60239				
36	35	9	450935				
37	36	9	108800				
38	37	9	57038				
39	38	9	350000				
40	39	9	200000				
41	40	9	60239				
42	41	9	0				

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 REGISTRAR
 YOGI VEMANA UNIVERSITY
 KADAPA-516 005.

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Consolidated Audit Report for the year 2018-2019

Sl. No	Code. No.	Gist of Category	No. of Paras	Amount
1	1	Variation in account figure	2	-
2	2	Excess utilization of Grants	-	-
3	3	Diversion of Grants /Funds	4	224,67,0080
4	4	Non-Utilisation of Grants before the lapsable date		
5	5	Mis-Utilisation of Grants		
6	6	Demanddrafts/cheques/bakers cheques etc., received but not realized within the time and also not got revalidated		
7	7	Office management resulting in short realization of dues inclusive of short /non-collection of tuition and special fee etc.,		
8	8	Advance pending adjustment	12	1391,43,67
9	9	Violation of rules	24	32,7,9,078
10	10	Non-remittance of deduction /recoveries from work bills pay bills /contingent bill	2	2905184-0
11	11	Non-Production of records	5	63,2,112-00
12	12	Misappropriations and Funds		
13	13	Excess Payment	8	4,02,7,64-0
14	14	Wasteful Expenditure		
15	15	Instances of un-accounted cash /stores		
16	16	Tendency of Utilisation certificate	1	-
17	17	Surcharge certificate Recovery pending		
18	18	Others	16	-
19	19	Status of Audit Objections		
20	20	Receipts and Charges		
21	21	Employees Particulars		
22	22	Disbursement of Scholarship amount irregularities		
23	23	Non-Utilisation of allocated amounts		
24	24	Exemption of tuition Fees to children of University employee irregularities		
25	25	Chairs created out of donations/endowments expenditure incurred irregularities		
		Total	74	2,51,4,83,585-0

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REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.



GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT

Half Margin Letter to be returned with reply immediately
(Under Rule 6 of A.P.State Audit Rules,2000)

Camp: Yogi Vemana University, Kadapa.
Dated:

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

H.M.Lr.SA.No.01 /2020-2020. Dt. 05.12.2020

Sir,

Sub: Audit – Audit on the A/c's of Yogi Vemana
University, Kadapa for the year 2018 -19
Production of records to Audit - Reg

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In the Half Margin issued the following records were
submitted to the Audit. Hence it is requested that to
produce the all records mentioned below along with
connected files.

The Following Records are Produce

- 1) Cash Books (All Accounts)
- 2) Paid Vouchers
- 3) Bank Statementa
- 4) Vouchers
- 5) Annual Account
- 6) Budget
- 7) New GO's Details
- 8) Log books of diesel and patrol
- 9) Telephone bills/cell phone bills
- 10) Countersign of Cheque Books
- 11) Employees Particulars and files
- 12) Contract employees salaries files
- 13)Others

eh
M.A.
Assistant Audit Officer,
State Audit(Spl.Cell),Kadapa

24/12/20



DR
REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

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GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT
Half Margin Letter to be returned with reply
(Under Rule 6 of A.P.State Audit Rules,2000)

To,
Registrar,
Yogi Vemana University,
Kadapa.



Half Margin Lr.S.A.No. 02 Dt:28-12-2020.

Sir,

Sub:- Audit- Y.V.U. University – Audit on the accounts
Of Yogi Vemana University , kadapa for the year
2018-19 – Taken up – connected Records/Files not
Produced for audit – produce the same – Requested-
Regarding.

Ref:- Half Marging Lr.S.A.No.01 Dt.05-12-2020.

I am to inform you that, the Annual Audit on the Accounts
of Yogi Vemana University, Kadapa for the year 2018-19 has been
taken up. But the records/files such as cash books, vouchers and
Subsidiary Registers relating to the following accounts operated
By the YVU for the year 2018-19 were not produced to audit even
After several efforts made by the audit party.

Hence, it is once again requested to produce the following
Information to audit an early date.

I) Details of Receipts of the following Accounts to be produced
For the amounts given below.

Name of the Account	Except interest Receipts
Development	1,14,25,050-00
DOA	75,82,509-00
RUSA	100283564.63
NSS	3162331-00
Commuters	547965-00
Deposit	224700-00
CPS	24858755-00
DST & Alliance	8538391-00
IUT	7311294-00
GIS	54200-00
Research	9020445-00
UGC	

Commuters Accounts Buspass Register and Details Bus
Pass issued to students

II) Development Account Vouchers not produced.

- 1) V.R.No. 10/5-5-2018 Rs. 10,000/-
- 2) Vr.No. 21/19-6-2018 Rs. 12000/-
- 3) Vr.No. 34/14-8-2018 Rs. 5000/-

Assistant Audit Officer
State Audit (SPT Cell) Kadapa

[Signature]

[Signature]
REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.



YOGI VEMANA UNIVERSITY:KADAPA

REGISTRAR

No.YVU/Finance/Audit Report/2020

Dt:08-12-2020

To
The Assistant Audit Officer
State Audit Department
Kadapa.

Sir/Madam,

Sub:- YVU – Finance Section – Audit on the Accounts of Yogi Vemana University, Kadapa for the year 2018-19 – Submission of records – Reg.
Ref:-Half Margin Lr.SA.No.01/2020-2020 dated 05-12-2020 from Assistant Audit Officer, State Audit, (Spl.Cell). Kadapa.

With reference the letter cited, I am to inform you that the following records are ready for producing for Auditing of Y.V.University for the year 2018-2019.

The Following Records are producing for Audit

1. Cash Books (All Accounts)
2. Paid Vouchers
3. Bank Statements
4. Vouchers
5. Annual Account
6. Budget
7. New G.O.'s details
8. Log Books of diesel and petrol details
9. Telephone bills/Cell phone bills
10. Countersign of cheque books
11. Employee Particulars and files
12. Contract employees salaries files
13. Others

This is for information.

Yours faithfully,



REGISTRAR

REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 003.



REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT
Half Margin Letter to be returned with reply
(Under Rule 6 of A.P.State Audit Rules,2000)

To,
Registrar,
Yogi Vemana University,
Kadapa.

Half Margin Lr.S.A.No. 02 Dt:28-12-2020.

Sir,

Sub:- Audit- Y.V.U. University – Audit on the accounts
Of Yogi Vemana University , kadapa for the year
2018-19 – Taken up – connected Records/Files not
Produced for audit – produce the same – Requested-
Regarding.

Ref:- Half Marging Lr.S.A.No.01 Dt.05-12-2020.

I am to inform you that, the Annual Audit on the Accounts
of Yogi Vemana University, Kadapa for the year 2018-19 has been
taken up. But the records/files such as cash books,vouchers and
Subsidiary Registers relating to the following accounts operated
By the YVU for the year 2018-19 were not produced to audit even
After several efforts made by the audit party.

Hence, it is once again requested to produce the following
Information to audit an early date.

**I) Details of Receipts of the following Accounts to be produced
For the amounts given below.**

Name of the Account	Except interest Receipts
Development	1,14,25,050-00
DOA	75,82,509-00
RUSA	100283564.63
NSS	3162331-00
Commuters	547965-00
Deposit	224700-00
CPS	24858755-00
DST & Alliance	8538391-00
IUT	7311294-00
GIS	54200-00
Research	9020445-00
UGC	

Commuters Accounts Buspass Register and Details Bus
Pass issued to students


II) Development Account Vouchers not produced.

- 1) V.R.No. 10/5-5-2018 Rs. 10,000/-
- 2) Vr.No. 21/19-6-2018 Rs. 12000/-
- 3) Vr.No. 34/14-8-2018 Rs. 5000/-

III)T&P Registers of all the Departments for the year 2018-19.

IV)Muster Rolls regarding the labour Engaged in Botinical garden.

N.M.
Assistant Audit Officer,
State Audit(Spl.Cell)Kadapa

*Recd by
T. Babu
31/12/2020*


REGISTRAR
YOGI VEMANA UNIVERSITY
KADAPA-516 005.

GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT
Half Margin Letter to be returned with reply
(Under Rule 6 of A.P.State Audit Rules,2000)

To,
Registrar,
Yogi Vemana University,
Kadapa.



Half Margin Lr.S.A.No. 03 Dt: 6 -01-2021.

Sir,

Sub:- Audit- Y.V.U. University – Audit on the accounts
Of Yogi Vemana University, kadapa for the year
2018-19 – Taken up – connected Records/Files not
Produced for audit – produce the same – Requested-
Regarding.

Ref:- 1).Half Marging Lr.S.A.No.01 Dt.05-12-2020.
2).Half Marging Lr.S.A.No.02 Dt.2nd-12-2020.

In connection of above reference 1st and 2nd it is noticed
That the following voucher connected files records should be
Submitted to audit immediately.

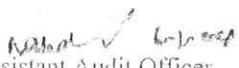
RUSA ACCOUNT

Vr.No. 131 Dt. 4.10.2018 amount paid to E.E. Tirupathi
C.W.E.D Tirupathi towards advance at Rs. 70 Lakhs to Construction
of Admin Building for Y.S.R. Enginer College, Proddatur.

Vr.No. 144 Dt. 30.3.2019 the amount towards advance
Deposit of Rs. Five crores Fifty Lakshs(5,50,00,000/-)

Hence, it is once again requested to produce the following
Information to audit an early date.

1. Work Orders
2. Note File
3. Estimation and Equipment
4. M. Books & Files


Assistant Audit Officer,
State Audit (SAC Cell), Kadapa




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IUT ACC 2018-19	
OB	11413836
REC	7832561
G TOTAL	19246397
PAY	7091295
CB	12155102
UN CLEAR	10000
SBI	12165102


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Consolidated Closing balance as on 31-3-2019

S.NO	NAME OF THE A/C	CLOSING BALANCE AS PER CASH BOOK/ ANNUAL A/C	CLOSING BALANCE AS PER BANK SCROLL/PASS BOOK
1	BLOCK GRANT ACC	1953,04,899.80	1979,89,082.80
2	CPS ACC	19,22,757.00	19,22,757.00
3	DEPOSIT ACC	30,78,336.00	30,78,336.00
4	DEVELOPMENT ACC	25129371.68	25172298.68
5	DOA ACC	10163296.75	10826658.75
6	DST & ALLIANCE ACC	1451105.50	1826115.50
7	DST & FIST PHYSICS ACC	51,07,916.00	51,07,916.00
8	ENDOWMENT ACC	3127042.00	3127042.00
9	GENERAL REVENUE ACC	14755897.08	15027224.08
10	COLL ACC	98,081.00	98,081.00
11	GIS ACC	7,61,539.00	7,61,539.00
12	GPF ACC	13,71,480.00	23,71,480.00
13	IUT ACC	121,55,102.00	121,65,102.00
14	MNRE ACC	21,648.00	1,60,142.00
15	NRB ACC	1,35,214.50	1,69,213.50
16	NSS ACC	1,04,900.50	4,20,269.50
17	ONE TIME CATCH UP ACC	136,20,671.00	136,21,127.00
18	YEAR ACC	7,374.00	7,374.00
19	FELLOWSHIP ACC	9,88,978.00	9,88,978.00
20	SUPORTING ACC	18,95,943.00	18,95,943.00
21	RESEARCH PROJECT ACC	73,22,645.74	100,09,810.74
22	SARC ACC	14,79,293.25	15,95,290.25
23	SECURITY DEPOSIT ACC	22,34,928.00	22,34,928.00
24	SCHOOLS ACC	21,38,333.00	21,38,333.00
25	UGC ACC	2,83,105.60	3,61,059.60
26	WORKS ACC	204,65,961.00	204,96,383.00
27	ACC	84,59,965.00	84,59,965.00
28	RUSA	409,64,813.63	409,74,813.63
	Total RS	3745,50,598.03	3830,07,263.03

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KADAPA-516 005.

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Abstract of Receipts and Charges of Y.V.University, for the year 2018-2019

S.NO	Name of the Accounts	Receipts	Expenditure
1	BLOCK GRANT ACC	3299,86,191.00	1441,40,326.70
2	CPS ACC	249,79,235.00	262,67,134.00
3	DEPOSIT ACC	3,24,968.00	1,475.00
4	DEVELOPMENT ACC	127,61,660.00	225,78,761.40
5	DOA ACC	79,48,044.00	54,19,902.00
6	DST & ALLIANCE ACC	85,38,391.00	86,09,351.00
7	DST & FIST PHYSICS ACC	49,83,768.00	5,000.00
8	ENDOWMENT ACC	32,12,288.00	1,15,265.00
9	GENERAL REVENUE ACC	499,60,515.59	532,31,109.50
10	GIRLS HOSTEL ,YSR ENG COLL ACC	3,359.00	-
11	GIS ACC	79,311.00	10,00,000.00
12	GPF ACC	21,93,155.00	-
13	IUT ACC	78,32,561.00	70,91,295.00
14	MNRE ACC	12,15,296.00	12,00,564.00
15	NRB ACC	2,65,946.00	11,88,583.00
16	NSS ACC	31,82,723.00	30,86,147.50
17	ONE TIME CATCH UP ACC	5,65,721.00	13,01,019.00
18	OTHER MISC GRANT 5 YEAR ACC	252.00	-
19	RAMANUJAN FELLOWSHIP ACC	33,870.00	-
20	REGISTRAR SELF SUPORTING ACC	145,29,025.00	148,92,596.00
21	RESEARCH PROJECT ACC	94,33,504.00	103,73,355.26
22	SARC ACC	10,26,060.00	2,93,217.00
23	SECURITY DEPOSIT ACC	1,78,079.00	-
24	SETTING UP FINISHING SCHOOLS ACC	73,232.00	-
25	UGC ACC	5,26,455.00	44,72,827.90
26	WORKS ACC	8,56,673.00	26,58,576.50
27	YSR ENG COLL OF YVU ACC	80,90,649.00	-
28	RUSA ACC	1028,77,483.63	659,96,856.00
Total		5956,58,415.22	3739,23,361.76

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DEVELOPMENT 2018-19	
Opening balance as per cash book 01.04.2018-2019	34,946,473.00
Add Receipts	12,761,660.00
Grand totals	47,708,133.00
Less payments	22,578,761.40
Closing balance as per cash book as 31.03.2019	25,129,371.60
Un clear cheques	42,927.08
Closing balance as per pass book	25,172,298.68

1

DOA ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	7,635,154.75
Add Receipts	7,948,044.00
Grand totals	15,583,198.75
Less payments	5,419,902.00
Closing balance as per cash book as 31.03.2019	10,163,296.75
Un clear cheques	653,362.00
Closing balance as per pass book	10,826,658.75

2

DST & ALLIANCE ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	1,522,065.50
Add Receipts	8,538,391.00
Grand totals	10,060,456.50
Less payments	8,609,351.00
Closing balance as per cash book as 31.03.2019	1,451,105.50
Un clear cheques	375,010.00
Closing balance as per pass book	1,826,115.50

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ENDOWMENT ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	30,019.00
Add Receipts	3,212,288.00
Grand totals	3,242,307.00
Less payments	115,265.00
Closing balance as per cash book as 31.03.2019	3,127,042.00
Un clear cheques	NIL
Closing balance as per pass book	3,127,042.00

GENERAL REVENUE ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	18,026,490.99
Add Receipts	49,960,515.59
Grand totals	67,987,006.58
Less payments	53,231,109.50
Closing balance as per cash book as 31.03.2019	14,755,897.08
Un clear cheques	271,327.00
Closing balance as per pass book	15,027,224.08

GIRLS HOSTELYSR ENG C ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	94,722.00
Add Receipts	3,359.00
Grand totals	98,081.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	98,081.00
Un clear cheques	NIL
Closing balance as per pass book	98,081.00





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GIS ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	682,228.00
Add Receipts	79,311.00
Grand totals	761,539.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	761,539.00
Un clear cheques	NIL
Closing balance as per pass book	761,539.00

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GPF ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	178,325.00
Add Receipts	2,193,155.00
Grand totals	2,371,480.00
Less payments	1,000,000.00
Closing balance as per cash book as 31.03.2019	1,371,480.00
Un clear cheques	1,000,000.00
Closing balance as per pass book	2,371,480.00

8

IUT ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	11,413,836.00
Add Receipts	
Grand totals	11,413,836.00
Less payments	7,091,295.00
Closing balance as per cash book as 31.03.2019	4,322,541.00
Un clear cheques	10,000.00
Closing balance as per pass book	4,332,541.00

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111

ONE TIME CATCH UP ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	14355969
Add Receipts	565721
Grand totals	14921690
Less payments	1301019
Closing balance as per cash book as 31.03.2019	13620671
Un clear cheques	456
Closing balance as per pass book	13621127
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10

DST - FIST PHYSICS ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	129148
Add Receipts	4983768
Grand totals	5112916
Less payments	5000
Closing balance as per cash book as 31.03.2019	5107916
Un clear cheques	NIL
Closing balance as per pass book	5107916

4

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MNRE ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	6,916.00
Add Receipts	1,215,296.00
Grand totals	1,222,212.00
Less payments	1,200,564.00
Closing balance as per cash book as 31.03.2019	21,648.00
Un clear cheques	138,494.00
Closing balance as per pass book	160,142.00

12

NRB 2018-19	
Opening balance as per cash book 01.04.2018-2019	1,057,851.50
Add Receipts	265,946.00
Grand totals	1,323,797.50
Less payments	1,188,583.00
Closing balance as per cash book as 31.03.2019	135,214.50
Un clear cheques	33,999.00
Closing balance as per pass book	169,213.50

13

NSS ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	8,325.00
Add Receipts	3,182,723.00
Grand totals	3,191,048.00
Less payments	3,086,147.50
Closing balance as per cash book as 31.03.2019	104,900.50
Un clear cheques	315,369.00
Closing balance as per pass book	420,269.50

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YOGI VEMANA UNIVERSITY
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115

OTHER MISC GRANT ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	7,122.00
Add Receipts	252.00
Grand totals	7,374.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	7,374.00
Un clear cheques	NIL
Closing balance as per pass book	7,374.00

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15

RAMANUJAN FELLOWSHIP ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	955,108.00
Add Receipts	33,870.00
Grand totals	988,978.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	988,978.00
Un clear cheques	NIL
Closing balance as per pass book	988,978.00

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REGISTRAR YVU SELF SUPPORTING FUNDS 2018-19	
Opening balance as per cash book 01.04.2018-2019	2,259,514.00
Add receipts	14,529,025.00
Grand totals	16,788,539.00
Less payments	14,892,596.00
Closing balance as per cash book as 31.03.2019	1,895,943.00
Un clear cheques	NIL
Closing balance as per pass book	1,895,943.00

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YOGI VEMANA UNIVERSITY
KADAPA-516 005.

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RESEARCH ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	8,262,497.00
Add Receipts	9,433,504.00
Grand totals	17,696,001.00
Less payments	10,373,355.26
Closing balance as per cash book as 31.03.2019	7,322,645.74
Un clear cheques	2,687,165.00
Closing balance as per pass book	10,009,810.74

18

SARC ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	746,450.25
Add Receipts	1,026,060.00
Grand totals	1,772,510.25
Less payments	293,217.00
Closing balance as per cash book as 31.03.2019	1,479,293.25
Un clear cheques	115,997.00
Closing balance as per pass book	1,595,290.25

19

SECURITY DEPOSIT ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	2,056,849.00
Add Receipts	178,079.00
Grand totals	2,234,928.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	2,234,928.00
Un clear cheques	NIL
Closing balance as per pass book	2,234,928.00

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SETTING UP FINISHIN SCHOOLS ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	2,055,101.00
Add Receipts	73,232.00
Grand totals	2,138,333.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	2,138,333.00
Un clear cheques	NIL
Closing balance as per pass book	2,138,333.00

21

UGC ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	4,229,478.50
Add Receipts	526,455.00
Grand totals	4,755,933.50
Less payments	4,472,827.90
Closing balance as per cash book as 31.03.2019	283,105.60
Un clear cheques	77,954.00
Closing balance as per pass book	361,059.60

22

WORKS ACCOUNT 2018-19	
Opening balance as per cash book 01.04.2018-2019	22,267,864.50
Add Receipts	856,673.00
Grand totals	23,124,537.50
Less payments	2,658,576.50
Closing balance as per cash book as 31.03.2019	20,465,961.00
Un clear cheques	30,422.00
Closing balance as per pass book	20,496,383.00

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YOGI VEMANA UNIVERSITY
KADAPA-516 005.

-187-

BLOCK GRANT 2018-19	
Opening balance as per cash book 01.04.2018-2019	9,459,035.50
Add Receipts	329,986,191.00
Grand totals	339,445,226.50
Less payments	144,140,326.70
Closing balance as per cash book as 31.03.2019	195,304,899.80
Un clear cheques	2,684,183.00
Closing balance as per pass book	197,989,082.80

24

CPS ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	3,210,656.00
Add Receipts	24,979,235.00
Grand totals	28,189,891.00
Less payments	26,267,134.00
Closing balance as per cash book as 31.03.2019	1,922,757.00
Un clear cheques	NIL
Closing balance as per pass book	1,922,757.00

25

DEPOSIT ACC 2018-19	
Opening balance as per cash book 01.04.2018-2019	2,754,843.00
Add Receipts	324,968.00
Grand totals	3,079,811.00
Less payments	1,475.00
Closing balance as per cash book as 31.03.2019	3,078,336.00
Un clear cheques	NIL
Closing balance as per pass book	3,078,336.00

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KADAPA-516 005.

YSR EC YVU EC ACC 2018-19

Opening balance as per cash book 01.04.2018-2019	369,316.00
Add Receipts	8,090,649.00
Grand totals	8,459,965.00
Less payments	NIL
Closing balance as per cash book as 31.03.2019	8,459,965.00
Un clear cheques	NIL
Closing balance as per pass book	8,459,965.00

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Black grant A/C for year 2018-2019			
Receipts		Payments	
Interest	-	ADVANCE	3164239.80
Receipts	329986191.00	BANK CHARGES	4371.90
		BOOKS AND PERIODICALS	240046.00
		CONTINGENCY	1757096.00
		CONVEYANCE ALLOWANCE	20435.00
		COST OF MEDICINE	217665.00
		CPS MATCHING AMOUNT	10126899.00
		DEPT ALL	6776341.00
		ELECTRICITY CHARGES	12862636.00
		ENG DEPT	3855.00
		EQUIPMENT'S	844095.00
		GENERAL ADMINISTRATION	219198.00
		HOSPITALITY	25179.00
		LEGAL EXP	45000.00
		MAINTENANCE OF BUILDING	816129.00
		NON TEACHING SALARIES	7061894.00
		OFFICE CONTINGENCY	41683.00
		OTHER CHARGERS	128743.00
		OTHERS	31824550.00
		OUT SOURCING SALARIES	2991588.00
		POSTAGE & TELEGRAMS	41165.00
		REPAIRS & INSURANCE & OTHER CHAGERS	117726.00
		SALARY DEDUCTIONS (LIC IT,PT ETC)	33708841.00
		STATIONARY ITEMS	317910.00
		TA & DA	331536.00
		TEACHING SALARIES	29076602.00
		TELEPHONE CHARGES	411405.00
		VEHICLE MAINTENANCE	963478.00
TOTAL	32,99,86,191.00	TOTAL	14,41,40,326.70
OB	94,59,035.50	CB AS PER CASH BOOK	19,53,04,899.80
G.TOTAL	33,94,45,226.50	G.TOTAL	33,94,45,226.50

Reconciliation

CB as per cash book as on 31.03.2019	19,53,04,899.80
Add unclear chquees as on 31.03.2019	26,84,183.00
CB as per bank pass book as on 31.03.2019	19,79,89,082.80



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KADAPA-516 005.

Blank Grant un clear chques 2018-2019

DATE	CHEQUE NO	AMOUNT
03.1.18	312486	1730
23.1.18	312519	1579
13.3.18	672959	1000
28.3.18	673037	10000
28.3.18	673054	2624
28.3.18	742146	230
17.07.2018	741961	3,678.00
28-09-2018	942948	51.00
13.11.2018	943103	7,509.00
13.11.2018	943104	13,217.00
18.12.2018	943279	10,800.00
05.01.2019	943361	68,000.00
13.02.2019	72308	5,925.00
13.02.2019	72310	12,219.00
01.03.2019	72392	37.00
01.03.2019	72405	73,969.00
01.03.2019	72406	909.00
01.03.2019	72407	455.00
01.03.2019	72408	45.00
01.03.2019	72409	5,316.00
01.03.2019	72410	13,288.00
16.03.2019	72439	111.00
16.03.2019	72442	5,925.00
16.03.2019	72444	12,219.00
16.03.2019	72450	5,000.00
16.03.2019	72451	2,000.00
16.03.2019	72452	120.00
16.03.2019	72453	50.00
16.03.2019	72454	120.00
16.03.2019	72465	18,000.00
19.03.2019	72479	47,500.00
19.03.2019	72482	12,100.00
20.03.2019	72485	4,500.00
20.03.2019	72486	2,600.00
20.03.2019	72488	9,000.00
20.03.2019	72491	23,902.00
20.03.2019	72492	8,850.00
21.03.2019	72502	4,448.00
22.03.2019	72513	1,260.00
22.03.2019	72516	2,400.00
22.03.2019	72517	4,725.00
22.03.2019	72518	600.00
22.03.2019	72519	1,000.00
22.03.2019	72520	600.00
22.03.2019	72521	990.00
22.03.2019	72522	1,000.00
22.03.2019	72523	650.00
22.03.2019	72525	6,250.00
23.03.2019	72530	51.00
23.03.2019	72531	67.00



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KADAPA-516 005.

25.03.2019	72535	1,24,781.00
25.03.2019	72537	1,146.00
25.03.2019	72538	115.00
25.03.2019	72539	57,940.00
25.03.2019	72541	557.00
25.03.2019	72543	56.00
25.03.2019	72544	1,491.00
25.03.2019	72545	2,786.00
28.03.2019	72553	17,523.00
28.03.2019	72554	17,523.00
28.03.2019	72555	31,360.00
28.03.2019	72557	360.00
28.03.2019	72558	2,210.00
28.03.2019	72559	999.00
28.03.2019	72560	530.00
28.03.2019	72561	1,950.00
28.03.2019	72562	1,100.00
28.03.2019	72563	665.00
28.03.2019	72564	700.00
28.03.2019	72565	725.00
28.03.2019	72566	825.00
28.03.2019	72567	300.00
28.03.2019	72568	230.00
28.03.2019	72569	1,10,579.00
29.03.2019	72571	3,836.00
29.03.2019	72572	5,289.00
30.03.2019	72574	4,78,605.00
30.03.2019	72576	2,454.00
30.03.2019	72577	6,947.00
30.03.2019	72578	1,000.00
30.03.2019	72579	19,419.00
30.03.2019	72580	450.00
30.03.2019	72581	2,655.00
30.03.2019	72582	1,200.00
30.03.2019	72583	20,178.00
30.03.2019	72584	35,646.00
30.03.2019	72585	686.00
30.03.2019	72586	343.00
30.03.2019	72587	314.00
30.03.2019	72588	34.00
30.03.2019	72589	1,715.00
30.03.2019	72590	2,601.00
30.03.2019	72591	2,608.00
30.03.2019	72592	886.00


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30.03.2019	72593	92,263.00
30.03.2019	72594	1,099.00
30.03.2019	72595	5,622.00
30.03.2019	72596	550.00
30.03.2019	72597	55.00
30.03.2019	72598	2,604.00
30.03.2019	72599	7,027.00
30.03.2019	72600	27,088.00
30.03.2019	72601	19,995.00
30.03.2019	72602	2,076.00
30.03.2019	72603	25,000.00
30.03.2019	72604	24,858.00
30.03.2019	72605	468.00
30.03.2019	72606	234.00
30.03.2019	72607	613.00
30.03.2019	72608	24.00
30.03.2019	72609	13,600.00
30.03.2019	72610	7,05,600.00
30.03.2019	72611	14,400.00
30.03.2019	72612	18,954.00
30.03.2019	72613	8,297.00
30.03.2019	72614	37,843.00
30.03.2019	72615	19,199.00
30.03.2019	72616	5,000.00
30.03.2019	72617	11,000.00
30.03.2019	72618	10,000.00
30.03.2019	72619	6,000.00
30.03.2019	72620	6,000.00
30.03.2019	72621	15,300.00
30.03.2019	72622	16,520.00
30.03.2019	72623	2,000.00
30.03.2019	72624	6,450.00
30.03.2019	72625	230.00
30.03.2019	72626	13,924.00
30.03.2019	72627	1,900.00
30.03.2019	72628	1,63,181.00
30.03.2019	72629	2,840.00
30.03.2019	72630	1,420.00
30.03.2019	72631	142.00
30.03.2019	72632	1,440.00
30.03.2019	72633	19,991.00
30.03.2019	72634	1,440.00
Total Amount		2684183

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DST - FIST PHYSICS ACC 2018-19	
OB	120148
REC	4983768
G TOTAL	5113916
PAY	5000
CB	5107916
UN CLEAR	NIL
STATEMENT	5107916

DST & ALLIANCE ACC 2018-19	
OB	1522065.50
REC	8528391
G TOTAL	10060456.50
PAY	8609251
CB	1451105.50
UN CLEAR	375010
STATEMENT	1826115.50
UN CLEAR	1826115.50
STATEMENT	1826115.50
TOTAL	375010
	0.00

ENDOWMENT ACC 2018-19	
OB	30019
REC	3212268
G TOTAL	3242307
PAY	115765
CB	3127042
UN CLEAR	NIL
STATEMENT	3127042

GRA ACC 2018-19	
OB	18026490.99
REC	49950615.59
G TOTAL	67987006.58
PAY	5323108.50
CB	14755897.08
UN CLEAR	271327
STATEMENT	15027224.08
TOTAL	15027224.08
	0.00

GIRLS HOSTELYSR ENG C ACC 2018-19	
OB	94722
REC	3919
G TOTAL	98081
PAYMENTS	NIL
CB	98081
UN CLEAR	NIL
STATEMENT	98081

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ONE TIME CATCH UP ACC 2018-19	
OB	14355869
REC	565721
G TOTAL	14921690
PAYMENTS	1301019
CB	13620671
UN CLEAR	455
STATEMENT	13621127
TOTAL	0

OTHER MISC GRANT ACC 2018-19	
OB	7122
REC	252
G TOTAL	7374
PAYMENTS	NIL
CB	7374
UN CLEAR	NIL
STATEMENT	7374

RAMANUJAN FELLOWSHIP ACC 2018-19	
OB	955108
REC	38670
G TOTAL	993778
PAYMENTS	NIL
CB	993778
UN CLEAR	NIL
STATEMENT	993778
TOTAL	0

REGISTRAR YU SELF SUPPORTING FUNDS	
OB	2299514
REC	14529025
G TOTAL	16788539
PAY	14892595
CB	1895943
UN CLEAR	NIL
STATEMENT	1895943

RESEARCH ACC 2018-19	
OB	8262497
REC	9433504
G TOTAL	17696001
PAY	10373355.26
CB	7322645.74
UN CLEAR	2687165
STATEMENT	10009810.74
TOTAL	0
UN CLEAR	2687165
STATEMENT	2687165

GIS ACC 2018-19	
OB	682728
REC	79311
G TOTAL	761439
PAY	NIL
CB	761439
UN CLEAR	NIL
STATEMENT	761439

SARC ACC 2018-19	
OB	746450.25
REC	1016060
G TOTAL	1772510.25
PAYMENT	293217
CB	1479293.25
UN CLEAR	115997
STATEMENT	1595290.25

SECURITY DEPOSIT ACC 2018-19	
OB	2056849
REC	178079
G TOTAL	2234928
PAYMENTS	NIL
CB	2234928
UN CLEAR	NIL
STATEMENT	2234928

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BLOCK GRANT 2018-19	
OB	94,59,035.50
REC	CHEQUE NO 741871 BANK MISTAKE CB 13037 / AMT MENT 3087 / 10000 / AMOUNT CREDIT IN THE BANK
G TOTAL	31,99,761.91
PAYMENTS	10,000.00
UN CLEAR	19,99,761.91
SBI	19,99,761.91
TOTAL	

CPS ACC 2018-19	
OB	3210555
REC	2487225
G TOTAL	2818880
PAYMENTS	26,67,134
UN CLEAR	19,22,746
SBI	19,22,746

DEPOSIT ACC 2018-19	
OB	2754843
REC	3,74,968
G TOTAL	3,07,515
PAYMENTS	1,475
UN CLEAR	3,07,515
SBI	3,07,515

DEVELOPMENT 2018-19	
OB	34,94,473.00
REC	1,76,160
G TOTAL	47,70,633.00
PAYMENTS	22,57,671.40
UN CLEAR	25,12,961.60
SBI	25,12,961.60

DOA ACC 2018-19	
OB	7,63,514.75
REC	7,94,044
G TOTAL	15,57,558.75
PAYMENTS	54,19,502
UN CLEAR	101,63,297
SBI	101,63,297

GPF ACC 2018-19	
OB	17,63,25
REC	21,93,155
G TOTAL	19,30,000
PAYMENTS	10,00,000
UN CLEAR	9,30,000
SBI	9,30,000

SETTING UP FINISHIN SCHOOLS ACC 2018-19	
OB	20,65,101
REC	72,232
G TOTAL	21,37,333
PAYMENTS	NIL
UN CLEAR	21,37,333
SBI	21,37,333

UGC ACC 2018-19	
OB	42,29,478.50
REC	5,76,455.00
G TOTAL	48,05,933.50
PAYMENTS	44,72,627.90
UN CLEAR	3,33,305.60
SBI	3,33,305.60

WORKS ACCOUNT 2018-19	
OB	22,26,784.3
REC	85,643
G TOTAL	23,12,427.3
PAYMENTS	2,65,857.5
UN CLEAR	20,46,569.8
SBI	20,46,569.8

NBS ACC 2018-19	
OB	8325
REC	31,82,723
G TOTAL	32,65,948
PAYMENTS	30,86,147.50
UN CLEAR	1,79,800.50
SBI	1,79,800.50

YSR EC YNU EC ACC 2018-19	
OB	3,65,316
REC	80,90,649
G TOTAL	84,55,965
PAYMENTS	NIL
UN CLEAR	84,55,965
SBI	84,55,965

BANK STATEMENT	
OB	85,673
REC	23,12,427.3
G TOTAL	24,00,100.3
PAYMENTS	2,65,857.5
UN CLEAR	21,34,242.8
SBI	21,34,242.8

NBS ACC 2018-19	
OB	8325
REC	31,82,723
G TOTAL	32,65,948
PAYMENTS	30,86,147.50
UN CLEAR	1,79,800.50
SBI	1,79,800.50

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Abstract for the year 2018-19 of YSREC of YVU, Proddatur
 Account Number 30549804958
 Operated by the Principal

Receipts	
Scholarship received from welfare department	4946666
Intrest	46251
	4992917
OB	3047929
g. Total	8040846

Payments	
RTF Transfer	6800000
MTF Transfer	1058886
Bank Charges	88
	7858974
CB	181872
	8040846

for the year 2018-19	
Opening Balance	3047929
Receipts	4992917
G. Total	8040846
Charges	7858974
CB	181872

[Signature]
 Principal
 Y.S.R. Engineering College of YVU
 PRODDATUR, Y.S.R. (Dt.)

[Signature]
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Abstract for the year 2018-19 of YSREC of YVU, Proddatur


Receipts		Payments		for the year 2018-19	
Operated by the Principal		Operated by the Principal		for the year 2018-19	
				Opening Balance	Receipts
Special Fee	935249	Non-Teaching staff salaries	459225	2310275	
Tuition Fee	2905700	Teaching staff salaries	12020443		2984208
Transfer from Scholarships A/c	6940000	Imprest Account	292447		6295580
Examination section of YVU	184659	Maintenance Charges	293718		
Education Loan to students	19700	Telephone Bills	114326		
Received from University	3000000	Car Diesel bills & Maintenance	53672		
	13985308	Electricity Bills	611484		
	2310272	Building Rent	665500		
	16295580	Examinations	248724		
		TA and DA to staff	28171		
		Refund fee to students	52000		
		Lab consumables	252944		
		Principal Honarium	9000		
		Lab Equipment	571379		
		Library	155466		
		Bank Commission	826		
		Professional Tax of Academic Consultatns	95200		
		BOS	60000		
		College Day Celebrations	244190		
		Games and Sports	12000		
		Education Loan	19700		
			16260415		
			20		
			95165		
			16295580		

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For the year 2018-19	
Opening Balance	1160898-50
Receipts	626444-00
Grand Total	1787342-50
Charges (-)	531-00
Closing Balance	1786811-50

Payments	
Paid towards Bank commissions	531-00
Total	531-00

Receipts	
Amounts received by Bank/deposits towards test of soil	5,77,005-00
Interest on existing balance	49,439-00
Total	6,26,444-00

Abstract for the year 2018-19 of Y.S.R. Engineering College of Yogi Vemana University
 Account No. 33591119520
 Operated by the Principal

Y.S.R. ENGINEERING COLLEGE
OF YOGI VEMANA UNIVERSITY
 PRODDATUR-516360, YSR (Dt), A.P
 Ph:08564-254772, 254771(Fax)





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Y.S.R. ENGINEERING COLLEGE OF YOGI VEMANA UNIVERSITY

PRODDATUR-516360, YSR (Dt.), A.P
Ph:08564-254772, 254771(Fax)

Abstract for the year 2018-19 of Y.S.R. Engineering College of Yogi Vemana University


Account No. 35310303980

Operated by the Principal

Receipts	
Received remuneration from new Hlicaptor Manufacturing company, Gubbi, Tumkur district, Karnataka	2166766-00
Total	2166766-00

Payments	
Salary to M.Nuninadaiah	93000-00
Salary to Y.Venkata Satya Sudhakar	93000-00
Salary to Viswanath	73740-00
TA & DA to Prof.B.Jayarami Reddy	7956-00
TA & DA to Prof. B.Jayarami Reddy and team	51136-00
Bank Commission	649-00
Total	319481-00

For the year 2018-19	
Opening Balance	2302580-50
Receipts	2166766-00
Grand Total	4469346-50
Charges (-)	319481-00
Closing Balance	4149865-50


Dr. G. NAGESWARA REDDY
Assistant Professor in EEE Dept.
Y.S.R. Engineering College
of Yogi Vemana University
PRODDATUR-516360, Y.S.R. (Dt.) A.P.


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**Y.S.R. ENGINEERING COLLEGE
OF YOGI VEMANA UNIVERSITY**
PRODDATUR-516360, YSR (Dt.), A.P
Ph:08564-254772, 254771(Fax)

Abstract for the year 2018-19 of Y.S.R. Engineering College of Yogi Vemana University (Hrsk)

Account No. 35663713394

Operated by the Principal

Receipts	
Students mess charges	8583035-00
MTF	1132426-00
Interest	10000-00
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
Total	9725461-00

Payments	
Students mess charges	1502969-00
Monthly wages to Hostel worker-	973145-00
Repairs	59607-00
Rice	725251-00
Cooking Gas	799801-00
Vegetable and General items	1500000-00
Auto charges	82891-00
Building Rent	590400-00
Printing charges	2000-00
Onions	19738-00
Drinking water	175900-00
Bank Commission	3451-50
Remuneration Deputy Wardens	12600-00
Glossaries	1087039-00
Edible oil	384725-00
Phenyl and acid	10709-00
Electrical Bills	554469-00
Chicken	70020-00
Sports and Games	8110-00
Milk	458346-00
Total	9021171-50

For the year 2018-19	
Opening Balance	1365488-50
Receipts	9725461-00
Grand Total	11090949-50
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
Charges (-)	9021171-50
Closing Balance	2069778-00

31-3-2019

H. Jayachandrababu
Principal
Y.S.R. Engineering College of YVU
PRODDATUR, Y.S.R. (Dt.)

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KADAPA-516 005.

2.6.3.1: Total Number of final year students who passed the examination conducted by institution.

S No	Year of passing final year exam	Name of students	Enrolment number
1	2020-2021	ARKATAVEMULA SURENDRA	0011950201
2	2020-2021	BOOSIPALLI NAGAMALLESWARI	0011950202
3	2020-2021	CHAVALA ROOPAVANI	0011950203
4	2020-2021	CHINNAKONDU HARITHA	0011950204
5	2020-2021	CHINTAKUNTA ANUSHA	0011950205
6	2020-2021	DARIYA SUPRADEEP	0011950206
7	2020-2021	DIRASAVANCHA BALA SUBRAMANYAM	0011950207
8	2020-2021	DUGGIREDDY NARAYANA REDDY	0011950208
9	2020-2021	ENDLASARI MADHAVA	0011950209
10	2020-2021	KAMANURU SARATH BABU	0011950210
11	2020-2021	KASAVARAJU NAGA LAKSHMI TEJASWANI	0011950211
12	2020-2021	KATARI VENKATAIAH	0011950212
13	2020-2021	KAVADI VAGDEVI	0011950213
14	2020-2021	KETHARACHAPALLI VENKATA SUBBAIAH	0011950214
15	2020-2021	KORIGAM RAMA KRISHNA	0011950215
16	2020-2021	KOVURU KUMARSAI	0011950216
17	2020-2021	MADHASU SATHYANARAYANA	0011950217
18	2020-2021	NEELAM PRASANNA SAITHULASI	0011950218
19	2020-2021	PALAKONDU GOPALREDDY	0011950219
20	2020-2021	SAGILI PAVAN KUMAR	0011950220
21	2020-2021	SANGATI SURESHKUMAR	0011950221
22	2020-2021	SAYYAD MAHABOOB SHAREEF	0011950222
23	2020-2021	SHAIK SAADIYA FATHIMA	0011950223
24	2020-2021	SYED TASLEEM	0011950224
25	2020-2021	TATIREDDYI SNEHA	0011950225
26	2020-2021	THIPPANA SURENDRA	0011950226
27	2020-2021	THUPAKULA VENKATESH	0011950227
28	2020-2021	UTUKURU RAJESWARI	0011950228
29	2020-2021	YERRAYENGITIGALLA NAVEEN KUMAR	0011950229
30	2020-2021	YERUKALA SURYA SRAVANI	0011950230
31	2020-2021	ANUPATI MOUNICA	0011950801
32	2020-2021	BANDI LAKSHMI DEVI	0011950802
33	2020-2021	BELDARI SHAIK MASOOD	0011950803
34	2020-2021	BOYAMUTHAKA RAJ KUMAR	0011950804
35	2020-2021	CHENNURU LAVANYA	0011950805
36	2020-2021	CHERUKUPALLI CHANDRA DEEPIKA	0011950806
37	2020-2021	DEVARAPALLI BHANU DEEPIKA	0011950808
38	2020-2021	GOPISETTY SIVAKUMARI	0011950810
39	2020-2021	JANAPATI LAKSHMI	0011950811
40	2020-2021	KALLURU SHAIK ROSHNI	0011950812
41	2020-2021	KALVYA LAVANYA	0011950813


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