

**DRAFT AUDIT REPORT ON THE
ACCOUNTS OF YOGI VEMANA
UNIVERSITY FOR THE
YEAR 2019-20**

**Office of the District Audit Officer,
State Audit, Kadapa**

Sub: - Audit – Draft Audit Report on the Accounts of Yogi
Vemana University for the year 2019-2020–Submitted – Regarding

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Submitted:

The Draft Audit Report on the Accounts of Yogi Vemana University for the year 2019-20 is submitted herewith for approval.

R.D.D

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GOVERNMENT OF ANDHRA PRADESH

STATE AUDIT DEPARTMENT

From

To

Sri, A.Ramesh Kumar,
Regional Deputy Director,
State Audit Department,
Zone IV Kurnool.

Professor Vijaya Raghava Prasad,
The Registrar,
Yogi Vemana University,
Kadapa.

Lr. Roc. No , Dated:

Sir,

Sub:- Audit – Consolidated Audit Report on the accounts of Yogi
Vemana University, Kadapa for the year 2019-2020 forwarded.

I forward here with the consolidated Audit Report on the Accounts of Yogi Vemana University, Kadapa for the year 2019-2020 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.

Yours faithfully,

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

Copy submitted to the Accountant General, A.P., Hyderabad

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

GOVERNMENT OF ANDHRA PRADESH

STATE AUDIT DEPARTMENT

From

Sri, A.Ramesh Kumar,
Regional Deputy Director,
State Audit Department,
Zone IV Kurnool.

To

Professor K. Chandraiah,
The Registrar,
Yogi Vemana University,
Kadapa.

Lr. SPL. No _____ , Dated:

Sir,

I have the honor to invite your attention to para No.'s

Consolidated audit report of Yogi Vemana University, Kadapa for the year 2019-2020 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 04-08-2021.

Yours faithfully,

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

GOVERNMENT OF ANDHRA PRADESH

STATE AUDIT DEPARTMENT

From

Sri, A.Ramesh Kumar,
Regional Deputy Director,
State Audit Department,
Zone IV Kurnool.

To

Prof G.Gulam Tariq,
The Registrar,
Yogi Vemana University,
Kadapa.

Lr. SPL. No _____, Dated:

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Yours faithfully,

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

GOVERNMENT OF ANDHRA PRADESH

STATE AUDIT DEPARTMENT

From

Sri, A.Ramesh Kumar,
Regional Deputy Director,
State Audit Department,
Zone IV Kurnool.

To

Prof D.Vijaya Raghava Prasad
The Registrar,
Yogi Vemana University,
Kadapa.

Lr. SPL. No _____ , Dated:

Sir,

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Consolidated audit report of Yogi Vemana University, Kadapa for the year 2019-2020 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 04-08-2021.

Yours faithfully,

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

**AUDIT REPORT ON THE ACCOUNTS OF YOGI VEMANA
UNIVERSITY, KADAPA, Y.S.R. DISTRICT FOR THE
YEAR 2019-2020**

Name of the Auditor	Time taken for Audit
Sri.N.Naga Bhushan Reddy, AAO	20-4-21 tom 30-4-2021, 6-05-21 to 31-5-2021, 2-6-21 to 3-6-21, 5-6-21 to 13-6-21
Sri A.V.Suresh Kumar, SA	22-4-21 to 29-4-21, 6-5-21 to 30-5-21, 14-6-21 to 28-6-21
Sri. T.Niranjan Kumar, SA	22-4-21 to 30-4-21, 6-5-21 to 30-5-21, 7-6-21 to 28-6-21.
Smt. S.Padmavathi Devi, AAO	20-4-21, 22-4-21 to 24-4-21, 26-4-21 to 29-4-21, 6-5-21 to 7-5-21, 10-5-21 to 13-5-21, 15-5-21, 17-5-21 to 22-5-21, 24-5-21 to 29-5-21, 7-6-21 to 11-6-21, 14-6-21 to 19-6-21, 21-6-21 to 26-6-21, 28-6-21 to 29-6-21.
Smt.L.Shirisha, SA	20-4-21, 22-4-21 to 24-4-21, 26-4-21 to 29-4-21, 17-5-21 to 22-5-21, 24-5-21 to 29-5-21, 7-6-21 to 11-6-21, 14-6-21 to 19-6-21, 21-6-21 to 26-6-21, 28-6-21 to 29-6-21.
Smt.J.Sowajanya Kumari, SA	20-4-21, 22-4-21 to 24-4-21, 26-4-21 to 29-4-21, 6-5-21 to 7-5-21, 12-5-21 to 13-5-21, 15-5-21, 17-5-21 to 22-5-21, 24-5-21 to 29-5-21, 7-6-21 to 11-6-21, 14-6-21 to 19-6-21, 21-6-21 to 26-6-21, 28-6-21 to 29-6-21

The office of Vice Chancellor, Y.V.U was held by	1.Sri Prof.A.Ramachandra Reddy 1-4-19 to 06-10-19 2. Sri Prof M.Rama Krishna Reddy(FAC) 09-10-19 to 08-1-20 3 Sri Prof Munagala Surya Kalavathi 09-1-20 to 31-3-20.
The office of The Registrar, Y.V.U was held by	1.Sri Prof K.Chandraiah 01-4-19 to 18-6-19 2.Sri Prof G.Gulam Tariq 19-6-19 to 31-12-19 3.Sri Prof D.Vijaya Raghava Prasad 1-1-20 to 31-3-20

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 all accounts as per cash books as on 31-03-2020 amounting to Rs. -00 and as per bank scrolls / pass books amounting to Rs. also in agreement with the respective Bank closing balance subject to the reconciliation and the reconciliation details was enclosed to this report.

COMPLIANCE OF AUDIT OBJECTION

There are objections involving an amount of Rs. Pertaining to the year from 2006-07 to 2019-2020 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	2016-2017	86	94701342
12	2017-2018	186	133198379
13	2018-2019	74	251483585
14	2019-2020		
	TOTAL		

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

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

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

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

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

**ADVANCES IN BLACK GRANT A/c – ADVANCES PENDING ADJUSTMENT – NEEDS
ACTIONS Rs. 10,49,017-00 /-**

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 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	715/24-1-20	Advance paid to co-ordinator department Zoology	30000
2	711/20-1-20	Advance paid to professor G.Samba siva Reddy Head of the History	29000
3	450/30-9-19	Advance paid to Department psychology	80000
4	108/22-5-19	Advance paid to International work shop	25000
5	892/28-3-20	Advance paid to Register	1,00,000
6	534/1-11-19	Advance paid to Smt.P.Radha	15,000
7	535/1-11-19	Advance paid to professor P.S.Sha valli khan	50,000
8	473/10-10-19	Advance paid to register	1,00,000
9	474/10-10-19	Advance paid to Register	50,000
10	633/10-12-19	Advance paid to Department of Tin and Arts	50,000
11	613/7-12-19	Advance paid to Department of Botany	50,000
12	761/3-2-20	Advance paid to Co-ordinater Department Art&Science	50,000
13	750/1-1-20	Advance paid to Department of Economic	50,000
14	762/3-2-20	Advance paid to Department of Zoology	70,000
15	715/13-2-20	Advance paid to department of Enrolment science	30,000
16	7/4-5-19	Advance paid to Secretary sports	7,15,000
17	69/	Advance paid to Department of geology	8,00,000
18	497/21-10-19	Advance paid to Co-ordinator competer appliance	55000
19	864/13-3-20	Advance paid to Department fine and Arts	50,000
20	860/13-3-20	Advance paid to Department of Commerce	50,000
21	827/3-3-20	Advance paid to Department of History and Archaeology	50,000
22	526/31-10-19	Advance paid to Department of Urdu	50,000
23	524/29-10-19	Advance paid to Co-ordinator Department of Telugu	50,000
24	495/21-10-19	Advance paid to Co-ordinator department of applied Mathematics	50,000
25	665/31.12.19	Advance paid to Department of Chemistry	50,000
26	639/16.12.19	Advance paid to Calutural Co-ordinator	50,000
		Total RS.	1,049,017-00

**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.

**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.

Code No.09

**BLOCK GRANT - YVU HEALTH CENTRE - PURCHASE OF
MEDICINES MADE WITHOUT CALLING TENDERS / QUOTATIONS -
IRREGULARS -Rs.255362-00**

During the course of audit, it was noticed that an amount of Rs.255362-00 was paid towards supply of Medicines for YVU Health Center, Kadapa during the financial year 2019-20 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	950/31-3-20	Purchase of General Medician for YVU Health centre	29750
2	501/23-10-19	Purchase of General Medician for YVU Health centre	19960
3	502/23.10.19	Purchase of General Medician for YVU Health centre	19986
4	549/6.11.19	Purchase of General Medician for YVU Health centre	29595
5	625/11.12.19	Purchase of General Medician for YVU Health centre	29885
6	448/30.9.19	Purchase of General Medician for YVU Health centre	29996
7	288/28.7.19	Purchase of General Medician for YVU Health centre	9991
8	712/20.1.20	Purchase of General Medician for YVU Health centre	29920
9	914/31.3.20	Purchase of General Medician for YVU Health centre	29553
10	787/12.2.20	Purchase of General Medician for YVU Health centre	26726
		Totals	255362

AUDIT FEE NOT REMITTED TO CONCERNED HEAED OF ACCOUNTS-
Rs .

Average audit fee calculation for the year 2019-2020 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. 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	2016-2017	281739
12	2017-2018	821047
13	2018-2019	719377
Arrear audit fee Total		2903415
Current Year Audit Fee 2019-20		
Grand Total		

**PRODDATUR ENGINEERING COLLEGE ACCOUNT - VEHICLES -
CONNECTED LOG BOOKS NOT PRODUCED - Rs 37,015.**

During the course of audit as verified the following vouchers an amount of Rs. 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	7/15-04-19	Amount paid towards principal car Diesel bill for the month of March 2019	2225
2	15/02-05-19	Amount paid towards principal car Diesel bill for the month of April 2019	2700
3	36/26-06-19	Amount paid towards principal car Diesel bill for the month of May 2019	3220
4	46/03-07-19	Amount paid towards principal car Diesel bill for the month of June 2019	2650
5	62/19-08.19	Amount paid towards principal car Diesel bill for the month of July 2019	4200
6	75/19-09-19	Amount paid towards principal car Diesel bill for the month of August 2019	2665
7	84/16-10-19	Amount paid towards principal car Diesel bill for the month of September 2019	4275
8	99/18-11-19	Amount paid towards principal car Diesel bill for the month of October 2019	2665
9	108/11-12-19	Amount paid towards principal car Diesel bill for the month of November 2019	4440
10	139/23-01-20	Amount paid towards principal car Diesel bill for the month of December 2019	4275
11	152/05-02-20	Amount paid towards principal car Diesel bill for the month of January 2020	3700
TOTAL			37015

Code No.13

PRODDATUR HOSTEL CURRENT ACCOUNT - BUILDING RENT
PAID INCOME TAX NOT DEDUCTED-RS 36780-00

As verified the Hostel Account of YVU Engineering College Proddatur an amount of Rs 36780-00 was drawn and paid towards Building rent to the Smt. V.Rajya Lakshmi for the year 2019-20. But Income tax TDS @10% as per Income tax Act was not deducted as detailed below. Hence action would need to be taken to recover from the persons and persons responsible and credited to the Govt. Account concerned under intimation to the Audit.

S.N	Vr.No.& Date	Particulars	Rent	TDS @ 10%
1	1/4/2019	Hostel Rent for the Month of 4/19	46400	4640
2	128/1-8-2019	Hostel Rent for the Month of 5/19	46400	4640

3	142/6-8-2019	Hostel Rent for the Month of 8/19	55000	5500
4	321/5-12-2019	Hostel Rent for the Month of 12/19	55000	5500
5	385/3-1-2020	Hostel Rent for the Month of 01/20	55000	5500
6	418/3-2-2020	Hostel Rent for the Month of 2/20	55000	5500
7	534/10-3-2020	Hostel Rent for the Month of 03/20	55000	5500
TOTAL			367800	36780

Code No.13

**BLOCK GRANT ACCOUNT -D.A. ALLOWED TO OUTSOURCING
DRIVERS -IRREGULAR- NEEDS RECOVERY-Rs.15720-00**

As verified the Block grant Accounts of YVU for the year 2019-20, 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.15720-00 Could not be admitted in audit and held under objection.

S.N	Vr.No.& Date	Particulars Drivers D.A. Paid	Amount
1	40/1.5.19	D.A.Paid to U.Eswaraiah	600
2	58/7.5.19	D.A.Paid to K.Rajasekhar	1125
3	134/6.6.19	D.A.Paid to U.Eswaraiah	225
4	135/6.6.19	D.A.Paid to U.Eswaraiah	300
5	136/6.6.19	D.A paid to P.Peraiah	225
6	137/6.6.19	D.A.Paid to K.Rajasekhar	225
7	208/22.6.19	Da.Paid to p. peeraiah	450
8	215/25.6.19	D.A.Paid to K.Rajasekhar	900
9	216/25.6.19	D.A.Paid to U.Eswaraiah	825
10	217/25.6.19	D.A.Paid G.Srinivasulu	225
11	218/25.6.19	D.A.paid K.Ramaiah	225
12	254/11.7.19	D.A.Paid to K.Rajasekhar	225
13	253/11.7.19	D.A.Paid to K.Rajasekhar	225
14	265/17.7.19	D.A.Paid to U.Eswaraiah	300
15	264/17.7.19	D.A.Paid to U.Eswaraiah	225
16	266/17.7.19	D.A.Paid to U.Eswaraiah	460

17	267/17.7.19	D.A.Paid to U.Eswaraiah	600
18	306/7.8.19	D.A.Paid to U.Eswaraiah	450
19	310/7.8.19	D.A.Paid to U.Eswaraiah	112
20	358/31.8.19	D.A.Paid to U.Eswaraiah	450
21	342/20.8.19	D.A.Paid G.Srinivasulu	562
22	343/20.8.19	D.A paid to T.Venkata Subbaiah	112
23	344/20.8.19	D.A.paid p.v.B. Ramanjunayula Reddy	225
24	415/9/19	D.A.Paid to U.Eswaraiah	1350
25	736/28.1.20	D.A.Paid B.Srinivasulu	337
26	703/20.1.20	D.A.Paid B.Srinivasulu	750
27	701/201.20	D.A.paid p.v.B. Ramanjunayula Reddy	225
28	699/20.1.20	D.A.paid p.v.B. Ramanjunayula Reddy	562
29	482/11.10.19	D.A.Paid to U.Eswaraiah	450
30	507/23.10.19	D.A.Paid to U.Eswaraiah	450
31	508/23.10.19	D.A.paid p.v.B. Ramanjunayula Reddy	1200
32	516/28.10.19	D.A.Paid to U.Eswaraiah	225
33	530/31.10.19	D.A paid to T.Venkata Subbaiah	900
Total			15720

Code No.13

**PRODDATUR PRINCIPLE CURRENT ACCOUNT - BUILDING RENT
PAID INCOME TAX NOT DEDUCTED RS 69544-00**

As verified the principle current Account of YVU Engineering College Proddatur an amount of Rs 69544 -00 was drawn and paid towards Building rent to the Sri. N. Konda Reddy Correspondent S.K.S.C Degree college Proddatur for the year 2019-20. 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	25/18-05-2019	Hostel Rent for the Period from 01-10-2018 to 31-03-2019	366025	36602
2	111/11-12-2019	Hostel Rent for the Period from 01-04-2019 to 30-09-2019	329425	32942
TOTAL			695450	69544

Code No.11

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

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

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

S.N	Vr.No &Date	Name of the Work	MB. NO	Amount
1	<u>Examination Account</u> 192/6-7-16	Cleaning of Jungle at vegu to Arts & Commerce Road and in between central Library and canteen in view of Convaction of YVU, Kadapa	1183, PG 24	18407

2	197/6-7-16	Supply of Useful Earth for Formation of road at North side of Central Library building in view of Convocation at YVU, Kadapa.	1178/ PG 36	16661
3	198/8-7-16	Cleaning of jungle at surrounding administrative building in view of convocation of YVU,Kadapa	1185/ PG. 20	18407
4	210/8-7-16	Constuction of brick wall and plastering to toilet at First floor at central library at YVU,Kadapa	877, pg 101	18132
5	211/8-7-16	Providing sanitary fixtures at first floor toilet at central Library in YVU,Kadapa	1082, pg.31	17434
6	217/11-7-16	Supply of useful earth for formation of road (south-west) at north side of central library building , in view of convocation at yvu, kadapa	1181, pg.35	16651
7	218/11-7-16	Painting and pipe line at toilet First-Floor in central library in YVU,Kadapa	1086, pg.16	12241
8	<u>General Revenue</u> 114/13-1-16	Geeta electrical rewinding works kadapa towards rewinding of 7.5 HP Submersible motor located at back side of old Registrars office in Y.V.U.	449/PG-29	14500
9	115/13-10-16	Towards replacement of Copper work for 7.5HP Submersible motor located at back side of Registrar office in YVU	450/PG-42,43	16500
10	165/7-12-16	supply of 2 Nos new 2.0 ton Inverter model cool type split AC unit for Hon'ble V.C. Bunglow at Kadapa	454/pg-81	94867
11	169/9-12-16	Supply of double door refrigerator with capacity 308 liter for Hon'ble V.C. Bangalaw	450/pg-47	32000
12	183/3-1-17	Supply and installation Connections and testing of 150 L/150 For Dring water cooler to 7 Nos of Hostel Buildings at 1 no each on YVU,Kadapa	449/pg-34	300468
13	236/3-3-17	Providing network connections to the shifted principal office at Central library in YVU,Kadapa	1032/pg-10	22307
	TOTAL			598575

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

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

Code No.12

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

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

Code No.12

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

On Voucher No.6, dt.28-9-2016 an amount of Rs.1500-00 was drawn and paid towards vehicle Hire charges which amount was drawn as advance. As verified the file a vehicle was engaged bearing No.AP04TV1029 and noted that vehicle belongs to Indica

Vista. As verified the AP transport department website concerned vehicle belongs to Tata Ace Magic 7 Seater. Hence action would need to be taken recover the said amount from the Persons responsible and credited to the university Account concerned

Code No.12

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

On Voucher No. 14 , dt.29-11-2016 an amount of

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

Code No.12

53) I.U.T ACCOUNT - ADVANCE ADJUSTMENT VOUCHER WITHOUT. DETAILS OF VOUCHERS/ BILLS - NEEDS ACTION - MISAPPROPRIATION-Rs.214000-00

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

Code No: 12

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

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

Code No: 13

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

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

Code No.13

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

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

Code No.13

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

As per G.O.Ms.No.148 F & P (FW.Admin-I) Dept., Dt:21.10.2000 an amount of Rs.20000-00 can be incurred towards repairs of one vehicle for one year. But as verified from the following vouchers during the course of audit an aggregate amount of Rs.94109-00 was spent towards 2 vehicles repairs. The repairs carried out with Spare Parts purchased for vehicles. The connected stock account together with unserviceable article register and the defects of disposal of the old materials in the public auction and sale proceeds realized there on and their remittance challan were not Produced to audit. It is also not known whether the firm which carried out the repairs is a Government approved or not.

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

Code No: 13

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

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

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

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

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

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

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

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

S.N	Vr.No. & Date	Particulars	Amount
1	3/7.4.16	Driving Allowance (2members)	5000
2	9/9.5.16	Driving Allowance (2members)	5000
3	12/8.6.16	Driving Allowance (2members)	5000
4	17/4.7.16	Driving Allowance (2members)	5000
5	26/23.8.16	Driving Allowance (2members)	5000
6	28/1.9.16	Driving Allowance (2members)	5000
7	35/1.10.16	Driving Allowance (2members)	5000
8	40/2.11.16	Driving Allowance (2members)	5000
9	48/2.12.16	Driving Allowance (2members)	5000
10	52/2.1.17	Driving Allowance (2members)	5000
11	59/4.2.17	Driving Allowance (2members)	5000
12	65/22.3.17	Driving Allowance (2members)	5000
TOTAL			60000

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

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

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

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

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

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

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

341/4.2.17	Purchase of Rice	43428	2068
369/2.3.17	Purchase of Rice	23625	1125
388/8.3.17	Purchase of Rice	21735	1035
407/25.3.17	Purchase of Rice	16655	793
410/27.3.17	Purchase of Rice	16655	793
TOTAL			29925

Code No.13

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

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

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

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

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

Code No.13

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

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

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

Name of the Account	Vr No & date	Details of Purchases	Amount allowed for payment including VAT	VAT & Excess Payment 5%
RESEARCH PROJECT	10/20-6-16	Purchase of Chemicals	20000	1000
	15/27-7-16	Purchase of Chemicals	20000	1000
	16/27-7-16	Purchase of Chemicals & Consumables	20000	1000
	25/20-8-16	Purchase of Lab Contingency for DST Inspire fellowship	20000	1000
	32/8-9-16	Purchase of Chemicals	17923	896
	36/13-10-16	Purchase of Chemicals and Stationary Items	14550	728
	38/28-10-16	Purchase of Chemicals and Glassware	19811	991
	48/28-11-16	Purchase of Deep Freezer and of Minilys	599500	29975
		Homogenizer Bead beater for SERB	273945	13697
	50/5-12-16	Purchase of Consumables	186264	9313
	54/20-12-16	Purchase of Chemicals of Glassware	16642	832
	58/7-1-17	Purchase of Stationary items	4980	249
	366/6-10-16	Purchase of Xerox Machine	14359	718
	367/6-10-16	Purchase of Xerox Machine	14359	718
	SARC A/c	118/15-6-16	Purchase of Aire Sampling Quartz Filters	206287
119/15-6-16		Purchase of Lenova Yoga 3Pronote Book PC With Intel Core M-70 Processer	117700	5885
120/15-6-16		Purchase of Ultra Sonicator with Accessories	176085	8804
131/5-1-17		Purchase of Glow Box	114000	5700
	TOTAL			92820

Code No.13

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

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

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

S.N	Name of Account	Vr.No & Date	Description	Paid Amount	IT @ 2%
1	Examination A/c	608/24-1-17	To The Principal Govt. Degree College supply of Furniture	219950	4399
2	RESEARCHPROJECT A/c	48/28-11-16	Purchase of Deep Freezer and Supply of Minilys	599500	11990
3			Homogenizer Bead beater for SERB	273945	5479
4		50/5-12-16	Purchase of Consumables	186264	3725
5	SARC A/C	118/15-6-16	Purchase of Air Sampling Quartz Filters	206287	4126
6		119/15-6-16	Purchase of Lenova Yoga 3Pronote Book PC With Intel Core M-70 Processer	117700	2354
7		120/15-6-16	Purchase of Ultra Sonicator with Accessories	176085	3522
8		131/5-1-17	Purchase of Glow Box	114000	2280
9	Hostel Current a/c	187/21.10.16	Modern Steels & Wooden Furniture Works	215250	4305
10		189/24.10.16	M/S.SreeRaghavendra Air Condition & Refrigerator	42000	840
11		314/10.1.17	M/S.SreeRaghavendra Air Condition & Refrigerator	42000	840
12		331/30.1.17	Modern Steels & Wooden Furniture Works	85365	1708
13		415/31.3.17	J.B. Equipments, New Delhi	288750	5775
14	Proddatur Engineering College A/c	114/20.10.16	Paid M/S Hilti India Pvt.Lmt,Secunderabad. Purchase of Concrete Core Drilling Machine Equipment to CE Lab	223712	4475

15		121/26.10.16	Paid M/S Indian Scientific company, Tirupati. Purchase of PH Meter & Lab Requirements to MMT Lab	61383	1228
16		146/26.11.16	Paid M/S Radio Engineering & Marketing , Bhopal. Supply of Vickers Hardness Tester for EmC Lab	210900	4218
17		154/6.12.16	Paid M/S Naik Industries , Kadapa. Supply of Installation and Commission of Led Street light in College Campus	222950	4459
18		215/16.1.17	Paid M/S Sree Raghavendra Air Conditioners & Refrigerators , Proddatur. Purchase of Water Cooler	42000	840
19	Development Grant	59/28-11-16	Towards repairs of 315KVA transformer Located at near old Arts Block	50000	10000
20		53/4-11-16	Paid to M/S.Precision Biometric India,Pvt.Ltd ,Chennai,Biometrics with Aadhar enabled	344645	6393
21		70/27-12-16	Towards repairs related to Internet/ Wifi equipment Sir C.V.Raman Service Block M/S Waves computers & Network solutions	39350	787
22		197/31-3-17	Paid to Solution Internet WI-FI equipments	97100	1942
					85685

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

Code No.13

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

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

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

Code No.13

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

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

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

Code No.13

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

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

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

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

S.N	Vr.No.& Date	Name of the employee	D.A. paid
1	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2000
2		V.Madhav Academic Consultant in Civil Engineering	1000
3	1/18.5.16	J.Obulesu Lab Asst.	800
4	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	1600
5	1/18.5.16	J.Obulesu Lab Asst.	800
6	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2000
7	1/18.5.16	V.Madhav Academic Consultant in Civil Engineering	1000

8	1/18.5.16	J.Obulesu Lab Asst.	1000
9	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	3000
10	1/18.5.16	V.Madhav Academic Consultant in Civil Engineering	1500
11	1/18.5.16	J.Obulesu Lab Asst.	1500
12	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
13	1/18.5.16	T.Vishnuvardhan Raju Academic Consultant	1200
14	1/18.5.16	J.Obulesu Lab Asst.	1200
15	1/18.5.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
16	1/18.5.16	J.Obulesu Lab Asst.	1200
17	1/18.5.16	N.Pullareddy Lab.Asst	1200
18	2/8.7.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
		V.Madhav Academic Consultant in Civil Engineering	1200
19	3/20.10.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
20	4/19.12.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
21	5/28.12.16	Dr.G.Nageswar Reddy Asst.ProfE.E.E.Dept,	2400
		J.Obulesu Lab Asst.	1200
TOTAL			41400

CODE NO.13

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

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

S.N	Vr.No.& Date	Particulars	Amount
1	4/7.4.16	Extra Wages for the Month3/16	9175
2	18/5.5.16	Extra Wages for the Month4/16	9175
3	32/1.6.16	Extra Wages for the Month5/16	9175
4	50/6.7.16	Extra Wages for the Month6/16	9175
5	68/30.7.16	Extra Wages for the Month7/16	9175
6.	91/19.9.16	Extra Wages for the Month8/16	9175
7	110/5.10.16	Extra Wages for the Month9/16	9175
8	133/5.11.16	Extra Wages for the Month10/16	9175
9	155/5.12.16	Extra Wages for the Month11/16	9175

10	207/4.1.17	Extra Wages for the Month12/16	9175
11	231/2.2.17	Extra Wages for the Month1/16	9175
12	242/3.3.17	Extra Wages for the Month3/16	9175
TOTAL			110100

Code No.14

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

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

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

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

Code No.14

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

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

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

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

Code No.16

74) UTILIZATION CERTIFICATE NOT FURNISHED

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

S.N	Name of the Account	Amount
1	Research Project	19534681
2	UGC	9957214
3	Agri Since Project	1707485
4	N.S.S	2955317
5	ISRO	1865440
6.	BLOCK GRANT	134658755
7	C.P.BROWN GRANT	1888229
	Total	172567121

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

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

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

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

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

Code No.18

76) DEPOSIT ACCOUNT - DEPOSIT LEDGERS NOT MAINTAINED:

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

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

Code No.18

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

During the course of audit on the accounts of Yogi Vemana University, Kadapa for the year 2019-2020, 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

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

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

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

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

Code No.18

79) ASSETS REGISTER NOT MAINTAINED

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

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

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

Code No.18

80) REGISTER OF INVESTMENT DEPARTMENT WISE AND A CONSOLIDATED REGISTER FOR THE YEAR 2019-2020.

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

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

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

Code No.18

81) DEPOSIT ACCOUNT 2019-2020 - LAPSED DEPOSITS NOT TRANSFERRED TO GENERAL REVENUE ACCOUNT- NEEDS ACTION.

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

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

Code No.18

82) GPF ACCOUNT 2016-2017- 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 2016-2017 While verifying the Abstract Registers with reference to paid vouchers relating to Teaching and Non-Teaching GPF Subscribers, it is noticed that in respect of certain Teaching and Non-Teaching GPF subscribers against their names opening balance in the year 2016-2017 credits if any interest accrued in the year 2016-2017 were

recorded if there are non credits, the columns concerned were left blank. If they are in service GPF DA arrears linked insurance etc. have to be recorded in the prescribed column against the GPF Subscribers. But nothing was recorded in the Abstract Registers. If the GPF DA arrears etc. Credit particulars are not received properly from the Establishment section the same has to be taken to the notice of the Head of the office and see that they are received every month regularly.

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

Code No.18

**83) Y.V.U. ENGINEERING DEPARTMENT 2019-2020 -
REGISTERS NOT MAINTAINED - NEEDS ACTION.**

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

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

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

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

Code No.18

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

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

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

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

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

Code No.18

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

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

the projects sanctioned to the University from UGC and all other 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.

CENTRAL STOCK REGISTER NOT MAINTAINED.

According to the UGC guidelines whenever 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 known to neither audit nor Head of the Department. Whenever the teachers retired whether they are hand over the equipments are also not known in audit. The assets also could not be arrived for preparation of Assets and Liability statements.

Hence, action would need to be taken to prepare central stock register with all the details

Irrespective of Science college and Arts colleges. Loss if any sustained an account of non maintains. Central stock register the concerned person or persons responsible for such omissions.

Category No.19 (Code -19)

Status of Audit Objections

S.N	Para No	Code No	Amount	S.N	Para No.	Code No	Amount
1	1	1	0	BALANCE			
2	2	1	0	52	52	9	255362.00
3	3	3	12,50,000.00	53	53	10	
4	4	3	2,94,18,200.00	54	54	10	13838.00
5	5	4	0	55	55	11	0
6	6	8	1049017.00	56	56	11	853736.00
7	7	8	16350.00	57	57	11	22500000.00
8	8	8	409233.00	58	58	11	0
9	9	8	4358000.00	59	59	11	617300
10	10	8	117000.00	60	60	11	41300.00
11	11	8	164000.00	61	61	11	0
12	12	8	1797470.00	62	62	11	4556635.00

13	13	8	800000.00	63	63	11	0
14	14	9	0	64	64	11	2985500.00
15	15	9	0	65	65	11	0
16	16	9	4823603.00	66	66	11	170000.00
17	17	9	0	67	67	11	12873.00
18	18	9	357000.00	68	68	11	117085.00
19	19	9	23435.00	69	69	11	233717.00
20	20	9	293255.00	70	70	11	2671140.00
21	21	9	493500.00	71	71	11	40585.00
22	22	9	150000.00	72	72	11	6024000.00
23	23	9	200000.00	73	73	11	37015.00
24	24	9	67000.00	74	73a	9	111720.00
25	25	9	249039.00	75	74	11	334990.00
26	26	9	0	76	74A	13	38800.00
27	27	9	800000.00	77	75	13	60000.00
28	28	9	6092241.00	78	76	13	51965.00
29	29	9	0	79	77	13	88140.00
30	30	9	0	80	78	13	2988.00
31	31	9	34286.00	81	79	13	7500.00
32	32	9	0	82	80	13	117433.00
33	33	9	0	83	81	13	282167.00
34	34	9	6600.00	84	82	13	3316.00
35	35	9	0	85	83	13	430550.00
36	36	9	0	86	84	13	15720.00

37	37	9	131687.00	87	85	13	69544.00
38	38	9	14108426.00	88	86	13	36780.00
39	39	9	0	89	87	14	71711.00
40	40	9	2425370.00	90	88	18	0
41	41	9	4080440.00	91	89	18	0
42	42	9	5945436.00	92	90	18	0
43	43	9	429166.00	93	91	18	0
44	44	9	949935.00	94	92	18	0
45	45	9	668360	95	93	18	0
46	46	9	962920	96	94	18	0
47	47	9	0	97	95	18	0
48	48	9	1054553.00	98	96	18	0
49	49	9	0	99	97	18	0
50	50	9	0	100	98	18	0
51	51	9	0	101	99	18	0

RESULT OF AUDIT

The general result of Audit may be considered fairly satisfactory

RECEIPTS AND CHARGES:-

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

PENDING AUDIT OBJECTIONS :-

Items of objections holding a sum of Rs. /- were pending for the year from 2006-07 to 2019-2020 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	2017-18	186	133198379
13	2018-19	74	251483585
14	2019-20		
	TOTAL		

Regional Deputy Director

**State Audit, Zone-IV,
KARNOOL**

D.A.O

A.A.O

Consolidated Audit Report for the year 2019-20

Sl. No	Code. No.	Gist of Category	No. of Paras	Amount
1	1	Variation in account figure		
2	2	Excess utilization of Grants		
3	3	Diversion of Grants /Funds		
4	4	Non-Utilisation of Grants before the lapsable date		
5	5	Mis-Utilisation of Grants		
6	6	Demand drafts/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		
9	9	Violation of rules		
10	10	Non-remittance of deduction /recoveries from work bills pay bills /contingent bill		
11	11	Non-Production of records		

12	12	Misappropriations and Funds		
13	13	Excess Payment		
14	14	Wasteful Expenditure		
15	15	Instances of un-accounted cash / stores		
16	16	Tendency of Utilisation certificate		
17	17	Surcharge certificate - Recovery pending		
18	18	Others		
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		

Statement showing the work Distribution among the Auditors during the year for conduct of Audit for the year 2016-17

Sl. No.	Name of the Auditor & Designation	Name of the Account	Signature
1.	Smt S. Padmavathi Devi, AAO	1. Endowment Account 2. Other Misc Grant A/C 3. Principal Account 4. Work Account 5. Ramanujam Fellowship Account 6. Girls Hostel A/c	
2.	Sri.N.Dharani kumar,Sr.Auditor	1. Commuters A/c 2. Group Insurance Scheme. 3. Development A/c 4. Agri Science A/c 5. Proddatur Engg. College Account 6. Contribution Pension Scheme 7. Security Deposit. 8. Deposit Account 9. UGC A/c 10. IUT A/c 11. Block Grant A/C-	
3.	Smt L. Shirisha, Sr. Auditor	1. Examination A/C 2. General Revenue A/C 3. Research Project. A/C 4. One time Catch A/c 5. C.P. Brown Library A/c	

		6. SARC Account 7. .N.S.S A/C 8. Finishing School A/C 9. .GPF A/C 10. .Dirctorate of Admission A/C 11. Self Supporting Fund A/c 12. PD A/c	
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**Assistant Audit Officer,
State Audit,(S&D), Kadapa**

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

During the course of audit on the account of Yogi Vemana University for the year 2019-20, while verification of Annual Account with reference to the Contributory Pension Scheme (CPS) Account, it was observed that, the Receipts and Payments relating to CPS Account were not incorporated in Annual Accounts of the Yogi Vemana University from the beginning of the C.P.S Account.

Due to Non Incorporation of the C.P.S transactions in to Annual Account of the University, it may vary in Annual Account Figures of the University. Action would 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
10	2018-19	3210656-00	24979235-00	26267134-00	1922757-00
11	2019-20	1922757-00	32338609-00	33976613-00	284753-00

**) ADVANCES IN DST ALLIANCE ACCOUNT - ADVANCES
PENDING ADJUSTMENT -NEEDS ACTION - RS.800000-00**

During the course of audit, it was noticed that, the following advances were sanctioned to Dr. N.Jayaraju, Dept.ofGeology, for organizing the Inspire Science camp notedin the belowtable. 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 recover in lump sum or adjust the advances immediately.

S.N	Vr. No.& date	Advances Particulars	Cheque no.	Amount in Rs.
1	69/02-01-19.	Advance to N.Jayaraju, Dept.of Geology, for organizing the Inspire Science camp	197866	800000
Total:				800000

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

During the year an amount of Rs. 9381744.00 was received from the fellowship for students and remitted to DST Alliance And R&D Mission Account. But the connected files and registers not maintained and produced to Audit for verification. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit. But the same was not produced by the EA. In the absence of the above the correctness of the amount could not be verified in Audit.

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

1. During the year an amount of Rs. 6508745/- was drawn and paid to project fellows who were worked under the control of project investigator towards fellowship.
2. The details of number of projects approved by the DST and sanction of project amount not made available.
3. The Projects of Guidelines not produced to audit.
4. Projects Allotment - Sanction - Payment (ASP) Register not produced.
5. Utilization Certificates not produced.

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

Code No.9

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

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

During the course of the Audit on the Accounts of IUT operated by the University for the year 2019-20 it was noticed that the following payments costing more than 5 lakhs were made with approval of VC only. Further no action was taken to obtain Post Approval/ratification orders from the Executive Council of the YVU in its next meeting as per Laws of the University.Hence the expenditure incurred by violating the rules is not admitted in Audit.

S.N	Vr. No.& date	Purpose for which amount drawn	Amount in Rs.
1	69/02-01-19.	Advance to N.Jayaraju, Dept.of Geology, for organizing the Inspire Science camp from 3-12-2019 to 07-12-2019	800000

Code No.9

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

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

During the course of the Audit on the Accounts of IUT operated by the University for the year 2019-20 it was noticed that the following payments costing more than 5 lakhs were made with approval of VC only. Further no action was taken to obtain Post Approval/ratification orders from the Executive Council of the YVU in its next meeting as per Laws of the University. Hence the expenditure incurred by violating the rules is not admitted in Audit.

S.N	Vr. No.& date	Purpose for which amount drawn	Amount in Rs.
1	02/06-01-19.	Advance to N.Jayaraju, Dept.of Geology, for organizing the Inspire Science camp from 3-12-2019 to 07-12-2019	800000

Code No.9

) RESEARCH PROJECT A/C - WORK " PURCHASE OF EQUIPMENT -
MICROTONE FOR USE OF SERB PROJECT RESEARCH WORK OF
Dr.DAKSHAYANI, DEPT. OF GENETICS AND GENOMICS " ENTRUSTED
TO M/S OHR HOLDINGS INDIA PVT.LTD , CHENNAI BY OBTAINING
THE QUOTATIONS WITHOUT CALLED FOR TENDERS THROUGH E-
PROCUREMENT PLAT FORM - PAYMENT MADE TO SUPPLIER WITHOUT
DEDUCTING THE TDS - CORRECTNESS OF THE PAYMENT COULD NOT BE
VERIFIED - NEEDS ACTION RS. 493500.00

During the course of Audit it was noticed that, in Voucher No.8/8.5.2019 an amount of Rs.493500.00 was drawn and paid to M/s **OHR HOLDINGS INDIA PVT.LTD,CHENNAI** towards supply of Scientific Equipments and other relevant accessories to the dept. of Genetics and Genomics, YVU.

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

- 1) As per Go Ms No.2 Finance (Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tender , contrary to this the work "supply of Scientific Equipments and other relevant accessories to the dept. of Genetics and Genomics, YVU" entrusted to M/s **OHR HOLDINGS INDIA PVT.LTD,CHENNAI** by obtaining the Quotations .Thus the correctness of the rates quoted by the supplier could not be verified.
- 2) The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules, thus an amount of Rs. 9400.00 (Value of Materials : 470000 x 2% = 9400.00) was excess paid to supplier. Hence the same would need to be recovered from the concerned.
- 3) The supply of Scientific Equipments should be recorded in the Mbook and recommend for payment as per rules in vogue, but the payment made to supplier

without recording the details of materials received from the supplier in the M.Book,
Thus correctness of the payment could not verified in audit.

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

Code No.9

) RESEARCH PROJECT A/C - ADVANCE ADJUSTED TOWARDS
" PURCHASE OF IRRIGATION FACILITY ITEMS AND OTHER
MISCELLANEOUS RELATED TO THE PROJECT HEAD BOTANICAL
GARDENPROJECT"-METED OUT FROM MoEF & CC AND BSI
PROJECT HEADS UDER IRRIGATION - EXECUTED AND PAYMENT
MADE TO PRINCIPAL INVESTIGATOR MoEF & CC AND BSI
PROJECT, WITHOUT ESTIMATE AND RECORDING THE M.BOOK
- CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED -
NEEDS ACTION-Rs. 150000-00

The expenditure " towards PURCHASE OF IRRIGATION FACILITY
ITEMS AND OTHER MISCELLANEOUS RELATED MoEF & CC AND BSI PROJECT,DEPT.OF
BOTANY YVU,FOR ESTABLISHING BOTANICAL GARDENPROJECT "for an amount of
Rs.150000.00 was paid to Dr. A.Madhusudan Reddy, Dept.of
Botany, Principal Investigator MoEF & CC AND BSI PROJECTby advance
for execution of said work on 20.03.2019 vide SBI Check
no.197866 from the above project head. Further the said
Advance was adjusted in Vr. No. 13/15.06.2019 as detailed
below.

Total Amount sanctioned by Advance	: 150000.00
Adjustment bills produced by the P.I, MoEF	: 150290.00
Balance amount	: nill

As verified from the Vouchers relating to Advance sanctioned to Principal Investigator for Rs. 150000.00 and Adjusted the same by him for execution of subject work, the following observation were noticed.

- 1) The expenditure " purchase of irrigation Facility and other Miscellaneous items for Botanical Garden " is purely related to civil work involving hiring of JCB for

digging big Lilly Pond ,supply of Red Soil, black soil, hiring of labour, purchase of Chain linked Mesh, etc. Hence the Detailed cum abstract Estimate has to be prepared and sanctioned form the competent Authority before starting the work as per Para No. 173 of PWD Code. But the subject work was taken up by the Principal Investigator, MoEF &CC directly without sanctioned Estimate.

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

Further it was noticed that the following civil works executed with the sanctioned advance by him in piecemeal manner without proper estimate and recording the M.Book.

S.N	Bill No assigned by Principal Investigator	Nature of Bill produced by the secretary Sports Board for the advance sanctioned to him	Amount
1	1	Engaging JCB for digging Lily Pond	4950
2	2	Engaging JCB for irrigation works at Botanical Garden	4950
3	6	Engaging JCB for digging Lily Pond	4950
4	9	Engaging JCB for irrigation repair works at Botanical Garden	4950
5	11	Engaging JCB for digging Lily Pond	4950
6	12	Engaging JCB for digging Lily Pond	4950
7	14	Engaging JCB for irrigation repair works at Botanical Garden	4950
8	16	Engaging JCB for irrigation works at Botanical Garden	4950
9	17	Engaging JCB for digging Lily Pond	4950
10	23	Engaging JCB for digging Lily Pond	4950
11	26	Engaging JCB for digging Lily Pond	4950
12	29	Engaging JCB for digging Lily Pond	4950
Total:			59400

From the above it is vivid and clear that the Executive Authority willfully violating the rules and no action taken to execute the works according to work rules in force. The loss if any caused due to in action of the Executive Authority, the same would need to be made good from the persons responsible.

Due to afore said defects such adjustment bills produced by the Principal Investigator, MOEF & CC for the advance sanctioned to him are not admitted in audit and is held under objection.

Code No.9

) RESEARCH PROJECT A/C - ADVANCE ADJUSTED TOWARDS "ESTABLISHMENT OF 10 DIAMETER POND FOR GROWING OF GIANT WATER LILY PLANTS" FOR BOTANICAL GARDEN OF MOEF & CC AND BSI PROJECT, DEPT. OF BOTANY, YVU- EXECUTED AND PAYMENT MADE TO PRINCIPAL INVESTIGATOR MOEF & CC AND BSI PROJECT, WITHOUT PROPER ESTIMATE AND RECORDING THE BOOK - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION-Rs. 200000-00

The expenditure " towards ESTABLISHMENT OF 10 DIAMETER POND FOR GROWING OF GIANT WATER LILY PLANTS" UNDER MOEF & CC AND BSI PROJECT ,DEPT. OF BOTANY ,YVU, for an amount of Rs.200000.00 was paid to Dr. A. Madhusudhana Reddy, Dept. of Botany, Principal Investigator MoEF & CC AND BSI PROJECT by advance for execution of said work on 04.01.2019 vide SBI Check no.197828 from the above project head. Further the said Advance was adjusted in Vr. No. 14/15.06.2019 as detailed below.

Total Amount sanctioned by Advance	: 200000.00
Adjustment bills produced by the P.I, MoEF	: 200650.00
Balance amount	: nil

As verified from the Vouchers relating to Advance sanctioned to Principal Investigator for Rs. 200000.00 and Adjusted the same by him for execution of subject work, the following observations were noticed.

As verified from the Adjustment bills for Rs. 2,00,000.00 produced by the Principal Investigator, MoEF &CC and BSI Project, for the Advance sanctioned to him it was noticed that the following civil works executed with the sanctioned advance by him in **piecemeal manner** without proper estimate and recording the M.Book.

S.N	Bill No assigned by Principal Investigator	Nature of Bill produced by the secretary Sports Board for the advance sanctioned to him	Amount
1	1	Towards engagement of labour for pond establishment	4900
2	2	Engaging JCB for pond establishment at Botanical Garden	5000
3	3	Towards engagement of labour for pond establishment	4600
4	4	Towards purchase of RR Stones for pond establishment	10500
5	5	Towards engagement of labour for pond establishment	4900
6	6	Engaging JCB for pond establishment at Botanical Garden	5000
7	7	Towards engagement of labour for pond establishment	4900
8	8	Towards purchase of RR Stones for pond establishment	12500
9	9	Towards engagement of labour for pond establishment	4900
10	10	Towards purchase of RR Stones for pond establishment	6000
11	11	Towards engagement of labour for pond establishment	4600
12	12	Engaging JCB for pond establishment at Botanical Garden	5000
13	13	Towards engagement of labour for pond establishment	4900
14	14	Towards purchase of pitching Stones for pond establishment	12000
15	15	Towards engagement of labour for pond establishment	4600
16	16	Towards purchase of RR Stones for pond establishment	7000
17	17	Towards engagement of labour for pond establishment	4600
18	18	Engaging JCB for pond establishment at Botanical Garden	5000
19	19	Towards engagement of labour for pond establishment	4600
20	20	Towards purchase of fertile soil for pond establishment	10000
21	21	Towards engagement of labour for pond establishment	4600
22	22	Towards purchase of RR Stones for pond establishment	10500
23	23	Towards engagement of labour for pond establishment	4600
24	24	Towards purchase of RR Stones for pond establishment	10500
25	25	Towards engagement of labour for pond establishment	4600
26	26	Towards purchase of sand for pond establishment	12500

27	27	Towards engagement of labour for pond establishment	4600
28	28	Towards purchase of pitching Stones for pond establishment	12000
29	29	Towards purchase of cement bags for pond establishment	4950
30	30	Towards purchase of cement bags for pond establishment	6300
		TOTAL :	200650

1. The expenditure "ESTABLISHMENT OF 10 DIAMETER POND FOR GROWING OF GIANT WATER LILY PLANTS" for Botanical Garden under MoEF & CC AND BSI PROJECT head under Irrigation Facility is purely related to civil work involving hiring of JCB for digging big Lilly Pond, supply of fertile Soil, sand, hiring of labour, purchase of cement bags, etc.

The above work is a single task which shall be brought under single civil work brought in the light of HIGHER Engineering Authority but split into many small components in **piecemeal manner** into small works and purchases for labour engagements, JCB earth works, purchase of stones, Fertile soil, sand, cement, and so on to avoid the ENGINEERING ESTIMATES and Supervision. Hence the Detailed cum abstract Estimate has to be prepared and sanctioned from the competent Authority before starting the work as per Para No. 173 of PWD Code. But the subject work was taken up by the Principal Investigator, MoEF & CC and BSI Project himself directly without sanctioned Estimate.

2. As per Para No. 292 of APPWD Code and Article 175 of AP financial Code Vol-I, All the works / supplies should be recorded in the M.Book and recommend for payment after check measuring the same by the Higher Engg. Authority. But the payment made for execution of said work without recording the M.Book. Thus the total quantity of the civil work executed by the Principal Investigator and the correctness of the expenditure incurred for said purpose could not be verified in audit. From the above it is vivid and clear that the Executive Authority willfully violating the rules and no action taken to execute the works according to work rules in force. The loss if any caused due to in

action of the Executive Authority, the same would need to be made good from the persons responsible.

Due to afore said defects such adjustment bills produced by the Principal Investigator, MOEF & CC for the advance sanctioned to him are not admitted in audit and is held under objection.

Code No.9

) RESEARCH PROJECT A/C : ADVANCE ADJUSTED TOWARDS PURCHASE OF AIR CONDITIONER BY PRINCIPAL INVESTIGATOR(P.I)ASST.PROF.DST-SERB (EMR) PROJECT,DEPT.OF PHYSICS,YVU ON REPEAT ORDER BASIS WITHOUT CALLING FRESH TENDERS /QUOTATIONS AND PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING TDS – NEEDS ACTION - Rs. 67000.00

During the course of Audit on the Accounts of Research project A/C of the YVU for the year 2019-20,on verification of vr.no.16/25.06.2019 it was noticed that, an amount of Rs.67000-00 was drawn and paid to M/s National Aircon India Pvt.Ltd, Mahboob Nagar, towards supply and installation of 1 Nos of 1.8 Ton Daikin make Invertors Model AIR CONDITIIONER for use at Physics department. As verified from the connected voucher along with the file, the following defects were noticed.

1.The tenders should be called for through e- Procurement platform for supply of required 1 Nos of 1.8 Ton Daikin make Invertor Model AIR CONDITIIONER for use at Physics department as per Go Ms No.2 Finance (Works & Projects F7) Department dated : 3.2.2014.Contrary to this 1 Nos of 1.8 Ton Daikin make Invertors Model AIR CONDITIIONER for use at Physics department.Were purchased from M/s National Aircon India Pvt.Ltd, Mahboob Nagar on repeat order basis without taking action to call for fresh tenders through e- procurement platform to get the benefit of the competitive rates in tender. Thus the correctness of the rates quoted by the said firm could not be justified.

2. The payment made to supplier without deducting the Income Tax @ 2% under 194C of Income Tax Rules, Thus an amount of Rs. 1340.00 (Value of Materials : 67000x 2% = 1340) was excess paid to supplier. Hence the same would need to be recovered from the concerned.

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

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

S.N	Vr No& Date	Name of the supplier	Details	Amount
1	16/25.06.2019	M/s National Aircon IndiaPvt.Ltd, Mahboob Nagar	supply of 1 Nos of 1.8 Ton Daikin make Invertors Model AIR CONDITIIONER	67000
Total:				67000

Code No.9

) RESEARCH PROJECT A/C - PURCHASE OF FURNITURE ITEMS FOR THE USE OF LAB UNDER MoEF PROJECT DEPT. OF BOTANY ENTRUSTED TO M/S MODERN LAB INTERIOR, CHENNAI BY OBTAINING THE QUOTATIONS WITHOUT CALLED FOR TENDERS THROUGH E- PROCUREMENT PLAT FORM - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION RS. 249039.00

During the course of Audit it was noticed that, in voucher No.128A /28.03.2020 an amount of Rs.249039.00 was drawn and paid toM/s Modern lab Interior, Chennai towards supply of lab Furniture for use of lab under MoEF project, dept. of botany, yvu under the head Infrastructure.

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

1.As per Go Ms No.2 Finance (Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tender , contrary to this the "supply of lab Furniture for use of lab under MoEF project to the dept. of Botany." entrusted to M/s Modern lab Interior, Chennai by obtaining the Quotations .Thus the correctness of the rates quoted by the supplier could not be verified.

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

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

S.No	Nature of furniture item	Qty	Rate per each	Amount
1	L-Shaped Wall Table with Executive Chair	1 Nos		183000
2	Book Shelf	1 Nos		18000
	Packing charges @ 5%			10050
	total			21150
	Add GST @ 18%			37879
Grand total :				249039

code No.9

) IUT ACCOUNT - WORK " SUPPLY OF SPORTS EQUIPMENTS AND OTHER RELEVANT ACCESSORIES TO THE DEPT. OF PHYSICAL EDUCATION AND SPORTS SCIENCES " ENTRUSTED TO M/S SIDDHABALI INDUSTRIES, MEERUT BY OBTAINING THE QUOTATIONS WITHOUT CALLED FOR TENDERS THROUGH E- PROCUREMENT PLAT FORM - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED - NEEDS ACTION RS. 293255.00

During the course of Audit it was noticed that, in voucher No.15/31.03.2020 an amount of Rs.293255.00 was drawn and paid to M/s Siddhabali Industries, Meerut towards supply of Sports Equipments and other relevant accessories to the dept. of Physical Education and Sports Sciences.

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

1.As per Go Ms No.2 Finance (Works & Projects F7) Department dated : 3.2.2014 the tenders should be called for through e- Procurement platform for all supplies / works to get more competitive rates in tenders, contrary to this the work "supply of Sports Equipments and other relevant accessories to the dept. of Physical Education and Sports Sciences."

entrusted to M/s Siddhabali Industries, Meerut by obtaining the Quotations .Thus the correctness of the rates quoted by the supplier could not be verified.

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

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

Code No.9


) IUT A/C : ADVANCE ADJUSTED TOWARDS TA, DA, HOSPITALITY, SPORTS KIT FOR PLAYERS , COACHES, MANAGERS, COACHING CAMP MATCH FEES AND OTHER RELEVANT EXPENDITURE FOR THE PARTICIPANTS OF YOGI VEMANA UNIVERSITY , KADAPA , (FOR 42 MEN AND WOMEN) TEAMS IN NATIONAL /SOUTH ZONE / ALL INDIA INTER UNIVERSITY TOURNAMENTS FOR THE YEAR 2019 - CORRECTNESS OF THE PAYMENT COULD NOT BE VERIFIED AND ADMITTED IN AUDIT NEEDS ACTION . RS.1,11,720/--

During the course of Audit on the Accounts of IUT A/C of the YVU for the year 2019-20,on verification of vr.no.10/21.12.2019 it was noticed that, an amount of Rs. 495000/ was drawn and Sec. Sports Board, dept. of Physical Education and Sports Sciences(DPESS)towards TA, DA, Hospitality, sports kit for players , coaches, managers, coaching camp match fees and other relevant expenditure for the participants of YOGI VEMANA UNIVERSITY , kadapa ,42 men and women teams in National /South zone / All India Inter University Tournaments for the year 2019-20.

Advance Taken	495000/-
Advance Adjusted	495000/-

Balance	Nil
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Out of the total of Rs.4,95,000/- adjusted , the amount spent on issue of sports kit and shoes to the participants, students, manager and coaches in various tournaments amounted to Rs.1,11,720/- as detailed in the below table –the following irregularities observed


YOGI VEMANA UNIVERSITY
 (IF KNOW THYSELF, THOU ART THE DIVINITY)
 VEMANAPURAM, KADAPA Y.S.R DIST-516 005, A.P.
DEPARTMENT OF PHYSICAL EDUCATION & SPORTS SCIENCES

Dr. K. Rama Subba Reddy
 Asst. Director,
 Co-Ordinator & Secretary, Sports Board Y.V.U

Phone: 9059990999
 Email.Id: drkryvu@gmail.com

Sl. NO	VENUE OF IUT	SPORTS KIT FOR PLAYERS	SPORTS KIT FOR COACH & MANAGER	NO. OF SHOES	TOTAL EXPENDITURE
1	Kabaddi (Women) Vel. Tech University, Chennai	970 X 11=10670	750 X 2=1500	450 X 13 = 5850	18,020-00
2	Handball (women) University of Calicut, Calicut.	970 X 10 = 9700	750 X 2 = 1500	450 X 12 = 5400	16,600-00
3	Swimming (Men) L.P.University, Punjab.	970 X 2 = 1940	750 X 2 = 1500	450 X 4 = 1800	5,240-00
4	Rifle shooting (Men), Manav rachana University, Faridabad,	970 X 2 = 1940	750 X = 750	450 X 3 = 1350	4,040-00
5	Badminton (Women), Manipal Academy of higher Education, manipal	970 X 5 = 4850	750 X 2 = 1500	450 X 7 = 3150	9,500-00
6	Hockey (Men), Bengalur Central University, Bangaluru	970 X 13 = 12610	750 X 2 = 1500	450 X 15 = 6750	20,860-00
7	Volleyball (Men), SRR & CVR Govt. Degree College (A), Vijayawada, A.P.	970 X 12 = 11640	750 X 2 = 1500	450 X 14 = 6300	19,440-00
8	Kho- Kho (Women), Dr. B. R. Ambedkar University, Srikakulam.	970 X 11=10670	750 X 2= 1500	450 X 13 = 5850	18,020-00

TOTAL :	111720-00
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- 1) The executive authority on enquiry about the mode of distribution of the said kits , the executive authority orally answered that on behalf of the students they have purchased sports kits and sports shoes at discount rate from the sports agency and issued the same to students & staff.
- 2) But when asked about the quotations or purchase order of sports kits and shoes they replies that it was not called for .
- 3) Further when queried about acquittances in receipts of the same no such acquittance have taken from the recipients.

- 4) In the light of such circumstances a half margin letter was raised and given to the Executive Authority . The Executive Authority replied that they have issued cash for students and staff and denied the issue of sports shoes and kits.
- 5) Further stated that as they have given cash to the participants the question of calling quotations for the purchase & issue of shoes and kits does not arise. 8 bill forms certified by sec.sports board the value of kits and shoes at different dates . The secretary sports board signed on revenue stamp and certified the value of issued articles as paid by him.
- 6) The Executive authority have produced the acquittances in receipt of DA Sanctioned to the participants of tournaments . But to substantiate claim of their issue of cash for the participants the Executive authority has failed to maintain and produce the acquittances for the same .
- 7) In light of the above circumstances , the transaction made by sec.sports board is in a suspicious manner the thorough enquiry is to be initiated by the University of Yogi Vemana University Authorities into the matter and loss any sustained is to be made good from the authority responsible. Hence the expenditure incurred by secretary sports board is held under objection.

Code No. 9

) GR ACCOUNT - YOGI VEMANA UNIVERSITY- WAGES PAID TO STAFF-MUSTER ROLLS NOT PRODUCED-NEEDS ACTION

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2019-20 wages paid to the following **NMR STAFF** ,but the Muster Rolls not prepared and produced to Audit for verification from 04/2019 to 09/2019, 6 months. An amount of Rs. 48,23,603/- is held under objection.

NMRS Salary details			
S.NO	VR.NO/ Date	particulars	Amount RS.
1	5/02.04.2019	Daily Wages(55 members)	744321
2	21/02.05.2019	Daily Wages(46 members)	647825
3	40/3.06.2019	Daily Wages(63 members)	851427
4	59/02.07.2019	Daily Wages(64 members)	848534
5	79/02.08.2019	Daily Wages(64 members)	859899
6	94/03.09.2019	Daily Wages(64 members)	871597
Total :			4823603

Code No.9

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

During the course of Audit on the Accounts of General Revenue of the YVU for the year 2019-20 it was noticed that an aggregate amount of Rs. 178500.00 was drawn and paid to Dr. A. Madhusudan Reddy, Coordinator for Botanical Garden and Campus Greenery during the audit under Report @ Rs.14875.00 per month towards payment of **Over Time Allowance** to the Gardeners who were engaged on Daily wage basis in additions to their regular monthly wages.

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

Code No.9

**) GR ACCOUNT - TECHNICAL ALLOWANCE, PAID TO Non
teaching staff WHO WERE ENGAGED ON OUTSOURCING,
NMR, TIME SCALE WITHOUT APPROVAL OF THE GOVERNMENT -
IRREGULAR - NEEDS RECOVERY - Rs.357000.00**

As verified from General Revenue Account of YVU for the year 2019-20 an amount of Rs.357000/- was drawn and paid towards 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.

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

S.N	Vr No & date	Details	Amount
1	13/21.9.2017	TECHNICAL Allowance paid to Drivers, electricians and plumbers of YVU for 19 members for March 2019	57000
2	22/3-05-2019	TECHNICAL Allowance paid to Drivers, electricians and plumbers of YVU for	60000

		20 members for April 2019	
3	44/10-06-2019	TECHNICAL Allowance paid to Drivers, electricians and plumbers of YVU for 20 members for May 2019	60000
4	63/05.7.2019	TECHNICAL Allowance paid to Drivers, electricians and plumbers of YVU for 20 members the month of June -2019	60000
5	82/06.08.2019	TECHNICAL Allowance paid to Drivers, electricians and plumbers of YVU for 20 members the month of July -2019	60000
6	95/05.09.2019	TECHNICAL Allowance paid to Drivers, electricians and plumbers of YVU for 20 members the month of August -2019	60000
		TOTAL	357000

Code No.9

) GR ACCOUNT - AMOUNT DRAWN AND PAID TOWARDS WAGES OF A WOMEN SERVANT ENGAGED AT REGISTRAR BUNGLOW, OF YVU FROM UNIVERSITY FUNDS - NO PROVISION FOR APPOINTMENT OF PERSONAL SERVANT AND EXPENDITURE INCURRED FROM THE UNIVERSITY FUNDS-VIOLATION OF RULES -NEEDS RECOVERY-Rs.23435.00

In the following vouchers an aggregate amount of Rs. **23435.00** was drawn from GR Account and paid to women servant at Registrar Bungalow of YVU. As verified from the Connected voucher along with the file the following observations were noticed.

- 1) There is no provision in University Act and rules for providing a women servant Registrar Bungalow Registrar of YVU for cleaning and washing and wages of said servant being paid to the Registrar from University Funds . This type of Expenditure should be borne by the individual itself as it was not relates to the University.
- 2) It was observed from the voucher that a women servant engaged at Registrar Bungalow. The University funds should be utilized only for development activities not for any other individual purposes .Hence the irregular expenditure could not be admitted in audit.

Therefore the entire expenditure incurred by violating the rules for said purpose amounting to Rs.23435.00 would need to be recovered from the Registrar under intimation to audit besides to take appropriate action against the concerned.

S.N	Vr NO& Date	Purpose for which amount drawn and paid to Women Servant	Amount
1	10/4.04.2019	Wages of a Women Servant engaged at Registrar Banglaw for the month of march 2019	6020
2	28/06.05.19	Wages of a Women Servant engaged at Registrar Banglaw for the month of april 2019	6020
3	42/04.06.2019	Wages of a Women Servant engaged at Registrar Banglaw for the month of may 2019	6020
4	66/10.07.2019	Wages of a Women Servant engaged at Registrar Banglaw for the month of june 2019	5375
Total:			23435

Code No.9

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

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

Further, in Vice Chancellor Progs.No.YVU/Agri-Science/N.T/Appointments/09, dt.20-2-2009, the following

administrative / technical staff were recruited with the condition i.e., "the appointments are purely temporary basis and the appointees will be continued till the end of the agri-science project or liable for termination ever earlier and they cannot claim a right on their appointment as the Agri-Science Part Project is for Specific Period." and also the same condition was mentioned in the recruitment notification issued by the Registrar dt.18-10-2008.

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

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

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

Advancement Scheme, etc., are enjoying on par with the Regular Government Servant.

Further, it was observed that, after completion of the project, instead of expends the balances on the project or remitted to government; the balances of this project were carried out as Fixed Deposit is highly irregular.

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

Code No.9

) YVU - VARIOUS FEES COLLECTED FROM THE STUDENTS AND AFFILIATED COLLEGES FOR THE ACADEMIC YEAR 2019-20 - CERTAIN SUBSIDIARY REGISTERS AND DEMAND, COLLECTION AND BALANCE OF FEES NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE FEES COLLECTED COULD NOT BE VERIFIED - NEEDS ACTION.

During the course of audit on the accounts of YVU for the year 2019-20 it was observed that the following major fees were collected from the students and Affiliated Colleges by the University for the Academic Year 2019-20.

S.N	Nature of fees collected during the Academic Year 2019-20
1	Examination Fees
2	Admission fees
3	Affiliation and Inspection fees
4	Registration, Matriculation fees
5	University Service Fees
6	IUT & NSS fees
7	CDC and ICT Processing Fees

8	Fees for self supporting & integrated courses
9	Fees collected from YVU students

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

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

Code No.11

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

During the course of audit on the accounts of YVU for the year 2019-20 it was noticed that the SB Account bearing No. 31530257929 at SBI YVU Campus operated by the Secretary Sports Board, YVU with the advance amounts taken by him for Sports Purposes from IUT and Work Account etc of the YVU.

But the connected Cash Book and Vouchers along with files were not produced to audit to verify the correctness of the advances taken and the adjustment details produced by

him for the advances sanctioned from Works Account and IUT accounts and unspent balance could not be verified.

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

OB as on 1.4.2017	Receipts by way of advances taken from various accounts for sports purposes and others	Interest Accrued	Total Receipts	Grand Total	Expendit ure	C B as on 31.3.2018
1	2	3	4(2+3)	5(1+2+3)	6	7(5-6)
347331	2910000	13731	2923731	3271062	3041610	229452

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

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

Code no.11

**C.P.BROWN - WORK CONNECTED M.BOOK, ESTIMATE, FILE
WERE NOT PRODUCED-NEDS ACTION -Rs.853736.00**

During the course of audit as verified from the following voucher it was noticed that an amount of Rs. 853736.00 were drawn and paid the contractor under this work. But connected M.Book, estimate along with connected files were not produced to audit for verification. Hence the expenditure incurred for the purpose was held under objection.

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

S.N	Voucher no.	Details	Amount
1	15/26-4-2019	C.P.BROWN WORK	853736

1.YOGI VEMANA UNIVERSITY - DIVERSION OF GRANTS -
TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO
ANOTHER HEAD OF ACCOUNT - NEEDS ACTION-Rs. 29418200-00

During course of audit, it was observed that, the diversion of grants/funds was made during the Financial year 2019-20 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	11/19-7-2019	Principal regular course	Principal 5 years Integrated	8050
2	18/05-8-2019	Principal regular course	Principal self supporting	4630000
3	19/05-8-2019	Principal regular course	Principal self supporting	2500000
4	33/25-2-2020	Principal regular course	Commuters a/c	24150
5	7/9-5-2019	Principal self supporting course	Registrar self supporting course	1000000
6	8/10-5-2019	Principal self supporting course	Registrar self supporting course	751000
7	22/11-07-2019	Principal self supporting course	Registrar self supporting course	2000000
8	27/01-08-2019	Principal self supporting course	Chief warden a/c on temporary loan basis	2500000
9	39/30-8-2019	Principal self supporting course	Registrar self supporting course	4000000

10	57/4-11-2019	Principal self supporting course	Registrar self supporting course	6000000
11	87/3-3-2020	Principal self supporting course	Registrar self supporting course	2000000
12	130/12-06-2019	Examination A/c	Paid to Principal ,YSR Engineering college of Proddatur	3000000
13	231/05-08-2019	Examination A/c	Paid General Revenue	1000000
14	294/02-10-2019	Examination A/c	Block Grant	5000
Total				29418200

Code No.4

2.RAMANUJAN FELLOW SHIP ACCOUNT - UNSPENT BALANCE NOT REMITTED - NEEDS EARLY REMITTANCE.

During the course of audit for the year 2019-20, it was noticed that, Ramanujan fellow ship period of fellow ship five years (i.e. 2009-10 to 2013-14). The fellowship closes at 2013-14. The balance amount should be repaid to the grant releasing authority in 2013-14. The balance amount has not been paid so far. No amount was spent for Ramanujan Fellow Ship during the year 2019-20 and leaving an amount of Rs.1020272-00 as unspent balance. The same was kept with the institution without remitting to the grant releasing authority which causes locking of funds is irregular.

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

CODE NO-8

3.Advances –Advances pending Adjustment -Needs Action

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.

Sl.No	Vr. No.& date	Advances Particulars	Cheque no.	Amount involved (Rs.)	Paid in this finance year	amount	Balance
1	24/20-9-2019	Amount paid to the Coordinator, Dept. Of MCJ,YVU,Kadapa	174585	15000			
2	31/25-1-2020	Amount paid to Principal ,YVU,Kadapa	174588	50000			
3	35/5-3-2020	Amount paid to Principal ,YVU,Kadapa	174591	450000			
4	75/8-1-2020	Principal S.S. account paid to Principal,YVU College,Kadapa	656467	50000	18-2-2020.	33650	16350

Code No.8

4. ADVANCES IN VARIOUS ACCOUNTS - ADVANCES PENDING ADJUSTMENT -NEEDS ACTION. - Rs.10479-00

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

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

S. No	Name of the Account	Vr. No.& Date	Advances Particulars	Amount involved	Amount Adjusted	Balance
1	NSS ACCOUNT	13/10-01-2020	To the programme co-ordinator, NSS cell, YVU	339769	329290	10479
2		14/10-1-2020		398754	0	398754

Code No.8

5.ADVANCES IN VARIOUS ACCOUNTS - ADVANCES PENDING ADJUSTMENT -NEEDS ACTION. - Rs. 4358000-00

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

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

S. No	Name of the Account	Vr. No.& Date	Advances Particulars	Amount involved	Amount Adjusted	Balance
1	CE ACCOUNT	10/03-04-2019	To the Examiner, CE Account,YVU,Kadapa	300000		
2	CE ACCOUNT	21/16-04-2019.	Paid to Principal,YSR Engineering college of YVU	210000		
3	CE ACCOUNT	31/16-04-2019	Paid to principal of SVDC,KADAPA, RCPE, Kadapa, GDC,RCT, SBVR, DC,Badvel	16000		

4	CE ACCOUNT	64/07-05-2019	Paid to CE for postal charges on speed post articles to dispatch the original Degree Certificates of in Absence	325000		
5	CE ACCOUNT	130/12-06-2019	Paid to Principal,YSR Engineering college of Proddatur	3000000		
6	CE ACCOUNT	175/05-07-2019	Paid to Chief Supdt,Yvu towards Distribute of Remuneration	42000		
7	CE ACCOUNT	410/07/01-2020	Amount paid as on advance to the C.E.	400000		
8	CE ACCOUNT	480/17-2-2020	Amount paid to Cheif	65000		
Total				4358000		

Code No.8

6.ADVANCES IN DEVELOPMENT ACCOUNT - ADVANCES PENDING ADJUSTMENT -NEEDS ACTION - Rs.117000-00

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

S.N	Vr.No&dt	Particulars	Amount
1	07/16.04.2019	Advance Paid to Dr. K. Mrutyunjaya Rao, Asst. Prof..towards celebrating the "Telugu Theatre Day"	45000
2	29/05.08.2019	Advance Paid to the Dr. V. Lazar, PR Cell, YVU, Kadapa towards the advance purchase of Lunch Box, Plask & Dinner Set etc	10000
3	56/11.12.2019	Advance Paid to B. Vijaya Kumar Naidu, RUSA coordinator towards the meeting the hospitality of General miscellaneous Expenses	2000
4	76/04.03.2020	Advance paid to the coordinator, Dept.of Physical education YVU Kadapa towards purchase of prizes equipments	60000
		Total	117000

7. DEPOSIT ACCOUNT 2019-20 - LAPSED DEPOSITS NOT TRANSFERRED TO GENERAL REVENUE ACCOUNT- NEEDS ACTION.

During the course of Audit on the Account of Deposit for the year 2019-20 it is noticed that unclaimed for more than three years from the date they falls due for payment, as laid down under Art 271 & 272 of A.P. Financial Code is treated as lapsed deposits. These lapsed deposits should be transferred to University Account. But the same was note done.

As per Financial Rules the deposits more than 3 years should be lapsed and forfeited. Due to in action of the competent authority for maintenance of register of deposits it could not be possible how many deposits more than 3 years and to be forfeited.

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

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

During the year an amount of Rs.1,57,51,000/-, was received from the Principle Self Supporting account towards collection of fees from the students. But the details for the collection of fees from students for which purpose was not made available. But the connected files and registers not maintained and produced to Audit for verification. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit. But the same was not produced by the EA. In the absence of the above the correctness of the amount could not be verified in Audit.

Register Self Supporting Fund Account - Certain Defects noticed.

- 1) Academic consultants were engaged in various departments subject to the payment of monthly salary at various amount fixed by the University and met the same

amounting to Rs.1,57,51,000/- under Registrar self supporting fund. But the following supporting records/information not made available to verify the correctness of the payment of remuneration/monthly salary paid to the Academic consultants.

- i) Mode of appointment for Academic consultants
- ii) Qualifications and remuneration fixed
- iii) Estimation for No. of academic consultants required department wise.
- iv) Attendance registers of the each Academic consultant engaged.
- v) The Profession Tax at prescribed rate was deducted from the remuneration/monthly salary of the Academic Consultants before making payment. But the details for the remittance of Profession tax deducted to the respective head of account not made available.

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

Code No.9

9.REGISTRAR SELF SUPPORTING FUND ACCOUNT - ACADEMIC CONSULTENTS BUS FARES RECOVERED FROM THE SALARIES - BUT NOT ADJUSTED TO COMMUTERS ACCOUNT - NEEDS ACTION - Rs. 6600-00

During the course of audit, as verified from the cash book and bank statement of Registrar Self Supporting Fund Account an amount of Rs.6600-00 was recovered as Bus Fares from the Academic consultants salaries as detailed below for availing the paid transportation of the University. Further, the Transportation Bus Fares amounts should be remitted to the commuters Account. But the same were not remitted to the Commuters account.

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

S.N	Bus Fare drawn Cheq No./ Date	Amount
1	601931/2-4-2019.	1800
2	601934/3-4-2019.	3000
3	601937/3-4-2019.	1800
Total		6600

Code No.9

10. NATIONAL SERVICE SCHEME - NON-OBSERVANCE OF GUIDELINES AND REGISTERS NOT MAINTAINED AND PRODUCED:

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

Code No.9

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

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

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

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

Code No.9

12. HOSTEL DEVELOPMENT ACCOUNT - REPAIRS TO HOSTELS OF Y.V.U - WITH OUT PREPARING THE ESTIMATE AND RECORDING THE M.BOOK - IRREGUALR - NEEDS ACTION - Rs. 131687 -00

During the course of audit on the accounts of Y.U. University, Kadapa for the year 2019-20, it was noticed while verifying the Hostel Development Account, an amount of

Rs.131687-00 was drawn and spent towards repair works to hostel buildings as detailed below.

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

S.N	Vr.No.&Date	Particulars	Amount
1	508/05.09.2019	Towards Electrification work	18954
2	509/05.09.2019	Towards Electrification work	19642
3	510/05.09.2019	Towards Electrification work	14652
4	519/24.09.2019	Towards Electrification work	4674
5	524/15.10.2019	Towards Penna women's hostel Wash Basin Repair	1000
6	525/16.10.2019	Towards Senior Mess mens Hostel Mess Main Door Repair	2500
7	549/11.12.2019	Towards Electrification work	3365
8	551/16.12.2019	Towards Wood work Repair	16550
9	571/03.02.2020	Towards Wood work Repair	16800
10	573/10.02.2020	Towards Wood work Repair	14850
11	574/11.02.2020	Towards Wood work Repair	18700
Total			131687

Code No.9

**13.YVU HOSTEL CHIEF WARDEN ACCOUNT - PURCHASES -
PURCHASE OF OIL, MILK, PROVISIONS, CHIKEN, EGGS,
BANANA, VEGETABLES, SWEETS, RICE ETC FOR THE YEAR
2019-20, WITH OUT CALLING OF QUOTETIONS/ TENDERS -
IRREGULAR - NEEDS ACTION - Rs. 14108426-00**

During the Course of Audit on the Accounts of Hostel Chief warden account, YVU, kadapa for the year 2019-20, while verifying the Cash Book with reference to the vouchers, it was noticed that, in the following vouchers an amount of Rs.14108426-00 were drawn and spent towards purchase of Oil, Milk, Provisions, Gas, Chicken, Eggs, Banana, Vegetables, Sweets, Rice etc., for the year 2019-20, without calling of quotations/tenders.

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

Hence action would needs to be taken in this regard.

1. PURCHASE OF OIL FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	550/24.05.2019	<i>Purchase of Oil for 02.2019</i>	135340
2	19/07.08.2019	<i>Purchase of Oil for 03.2019</i>	101840
3	25/07.08.2019	<i>Purchase of Oil for 04.2019</i>	65660
4	51/19.09.2019	<i>Purchase of Oil for 06.2019</i>	16080
5	55/19.09.2019	<i>Purchase of Oil for 07.2019</i>	120600

6	89/18.11.2019	Purchase of Oil for 08.2019	93800
7	121/15.02.2020	Purchase of Oil for 09.2019	125550
8	131/15.02.2020	Purchase of Oil for 10.2019	64390
9	140/17.02.2020	Purchase of Oil for 11.2019	121930
10	150/17.02.2020	Purchase of Oil for 12.2019	112340
11	167/13.03.2020	Purchase of Oil for 01.2020	83880
Total			1041410

2. PURCHASE OF MILK FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	558/16.07.2019	Purchase of milk for 02/2019	226608
2	18/07.08.2019	Purchase of milk for 03/2019	269520
3	24/07.08.2019	Purchase of milk for 04/2019	139200
4	50/19.09.2019	Purchase of milk for 06/2019	21120
5	54/19.09.2019	Purchase of milk for 07/2019	215634
6	88/18.11.2019	Purchase of milk for 08/2019	23891
7	120/15.02.2020	Purchase of milk for 09/2019	223250
8	130/15.02.2020	Purchase of milk for 10/2019	164838
9	137/17.02.2020	Purchase of milk for 11/2019	224492
10	149/17.02.2020	Purchase of milk for 12/2019	209396
11	166/13.03.2020	Purchase of milk for 01/2020	80625
Total			1798574

3. PURCHASE OF PROVISIONS FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	559/16.07.2019	Purchase of Provisions for 02/2019	395881
2	20/07.08.2019	Purchase of Provisions for 03/2019	345368
3	26/07.08.2019	Purchase of Provisions for 04/2019	77580
4	52/19.09.2019	Purchase of Provisions for 06/2019	65908
5	56/19.09.2019	Purchase of Provisions for 07/2019	409232
6	90/18.11.2019	Purchase of Provisions for 08/2019	346923
7	122/15.02.2020	Purchase of Provisions for 09/2019	398935
8	132/15.02.2020	Purchase of Provisions for 10/2019	259109
9	141/17.02.2020	Purchase of Provisions for 11/2019	435957
10	151/17.02.2020	Purchase of Provisions for 12/2019	423982
11	168/13.03.2020	Purchase of Provisions for 1/2020	225792

Total	3384667
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4. PURCHASE OF GAS FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	548/24.05.2019	Purchase of Gas for 02.2019	190560
2	549/24.05.2019	Purchase of Gas for 03.2019	162023
3	23/07.08.2019	Purchase of Gas for 04.2019	99400
4	49/19.09.2019	Purchase of Gas for 06.2019	25596
5	53/19.09.2019	Purchase of Gas for 07.2019	156618
6	87/18.11.2019	Purchase of Gas for 08.2019	165316
7	119/15.02.2020	Purchase of Gas for 09.2019	146063
8	129/15.02.2020	Purchase of Gas for 10.2019	120493
9	138/17.02.2020	Purchase of Gas for 11.2019	185063
10	148/17.02.2020	Purchase of Gas for 12.2019	226961
11	156/17.02.2020	Purchase of Gas for 09.2019	5842
12	165/13.03.2020	Purchase of Gas for 01.2020	130224
Total			1614159

5. PURCHASE OF CHICKEN FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	37/09.09.2019	Purchase of Chicken for 02.2019	27374
2	38/09.09.2019	Purchase of Chicken for 03.2019	18482
3	39/09.09.2019	Purchase of Chicken for 07.2019	26322
4	40/09.09.2019	Purchase of Chicken for 08.2019	30747
5	41/11.09.2019	Purchase of Chicken for 09.2019	2380
6	47/17.09.2019	Purchase of Chicken for 09.2019	9100
7	75/05.11.2019	Purchase of Chicken for 09.2019	21685
8	76/05.11.2019	Purchase of Chicken for 10.2019	9300
9	109/16.12.2019	Purchase of Chicken for 11.2019	51455
10	113/17.01.2020	Purchase of Chicken for 12.2019	63758
11	160/05.03.2020	Purchase of Chicken for 01.2020	24970
12	173/19.03.2020	Purchase of Chicken for 02.2020	28365
Total			313938

6. PURCHASE OF EGGS FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	14/07.08.2019	Purchase of Eggs for 02.2019	34229
2	17/07.08.2019	Purchase of Eggs for 03.2019	12420
3	69/23.10.2019	Purchase of Eggs for 07.2019	12524
4	86/18.11.2019	Purchase of Eggs for 08.2019	20704
5	124/15.02.2020	Purchase of Eggs for 09.2019	22805
6	128/15.02.2020	Purchase of Eggs for 10.2019	22256
7	137/17.02.2020	Purchase of Eggs for 11.2019	34064
8	147/17.02.2020	Purchase of Eggs for 12.2019	34379
9	164/13.03.2020	Purchase of Eggs for 1.2020	19416
Total			212797

7. PURCHASE OF BANANA FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	13/07.08.2019	Purchase of Banana for 02.2019	14139
2	16/07.08.2019	Purchase of Banana for 03.2019	11543
3	68/23.10.2019	Purchase of Banana for 07.2019	10520
4	85/18.11.2019	Purchase of Banana for 08.2019	21084
5	123/15.02.2020	Purchase of Banana for 09.2019	17324
6	127/15.02.2020	Purchase of Banana for 10.2019	10877
7	136/17.02.2020	Purchase of Banana for 11.2019	21690
8	146/17.02.2020	Purchase of Banana for 12.2019	19200
9	163/13.03.2020	Purchase of Banana for 1.2020	12120
Total			138497

8. PURCHASE OF VEGETABLES FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	15/07.08.2019	Purchase of vegetables for 02.2019	116822
2	22/7.08.2019	Purchase of vegetables for 03.2019	155766
3	28/7.08.2019	Purchase of vegetables for 04.2019	121484
4	67/23.10.2019	Purchase of vegetables for 06.2019	28754
5	72/23.10.2019	Purchase of vegetables for 07.2019	212512
6	93/18.11.2019	Purchase of vegetables for 08.2019	176071
7	126/15.02.2020	Purchase of vegetables for 09.2019	179680

8	135/15.02.2020	Purchase of vegetables for 10.2019	157929
9	145/17.02.2020	Purchase of vegetables for 11.2019	240661
10	155/17.02.2020	Purchase of vegetables for 12.2019	244522
11	170/13.03.2020	Purchase of vegetables for 01.2020	144367
Total			1778568

9. PURCHASE OF SWEETS FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	572/24.07.2019	Purchase of Sweets for 02/2019	43300
2	573/24.07.2019	Purchase of Sweets for 03/2019	11750
3	71/23.10.2019	Purchase of Sweets for 07/2019	19850
4	92/18.11.2019	Purchase of Sweets for 08/2019	46550
5	95/22.11.2019	Purchase of Sweets for 09/2019	45650
6	96/22.11.2019	Purchase of Sweets for 10/2019	32250
7	144/17.02.2020	Purchase of Sweets for 11/2019	44300
8	154/17.02.2020	Purchase of Sweets for 12/2019	36050
9	162/13.03.2020	Purchase of Sweets for 01/2020	25050
Total			304750

10. PURCHASE OF RICE FOR 2019-20

S.No.	Vr No & date	Details of expenditure	Amount
1	560/16.07.2019	Purchase of Rice For 02/2019	372050
2	21/07.08.2019	Purchase of Rice For 03/2019	406000
3	27/07.08.2019	Purchase of Rice For 04/2019	173052
4	66/23.10.2019	Purchase of Rice For 06/2019	78700
5	70/23.10.2019	Purchase of Rice For 07/2019	415200
6	91/18.11.2019	Purchase of Rice For 08/2019	305400
7	125/15.02.2020	Purchase of Rice For 09/2019	396550
8	133/15.02.2020	Purchase of Rice For 10/2019	73500
9	134/15.02.2020	Purchase of Rice For 10/2019	230600
10	142/17.02.2020	Purchase of Rice For 11/2019	58500

11	143/17.02.2020	Purchase of Rice For 11/2019	355900
12	152/17.02.2020	Purchase of Rice For 12/2019	105000
13	153/17.02.2020	Purchase of Rice For 12/2019	258750
14	169/13.03.2020	Purchase of Rice For 1/2020	223500
15	171/13.03.2020	Purchase of Rice For 1/2020	68364
Total			3521066

Code No.9

14.YVU HOSTEL CHIEF WARDEN ACCOUNT - PURCHASE OF OIL, MILK, PROVISIONS, GAS, CHICKEN, EGGS, BANANA, VEGETABLES, SWEETS, RICE ETC FROM 01.05.2019 - WITHOUT SERVICE TAX AND GST AS APPLICABLE - NEEDS ACTION

The Government has introduced the GST in place of Service tax has to be collected on all services prescribed in the rules with effect from 1/5/2019 at prescribed rate as detailed below and remit the same to concerned department.

But as verified from the purchase of oil, milk, provisions, gas, chicken, eggs, banana, vegetables, sweets, rice etc in YVU hostel chief warden account for the year 2019-20 it was noticed that, without Service Tax up to 30.6.2017 and GST with effect from 1/5/2019. This is responsibility of the EA to implement the act and rules issued by the Government on GST, but the same exercise was not done.

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

Code No.9

15.YVU HOSTEL CHIEF WARDEN ACCOUNT - PURCHASE OF OIL, MILK, PROVISIONS, GAS, CHICKEN, EGGS, BANANA, VEGETABLES, SWEETS, RICE ETC FROM 01.05.2019 -

WITHOUT SERVICE TAX AND GST AS APPLICABLE -
NEEDS ACTION

The Government has introduced the GST in place of Service tax has to be collected on all services prescribed in the rules with effect from 1/5/2019 at prescribed rate as detailed below and remit the same to concerned department.

But as verified from the purchase of oil, milk, provisions, gas, chicken, eggs, banana, vegetables, sweets, rice etc in YVU hostel chief warden account for the year 2019-20 it was noticed that, without Service Tax up to 30.6.2017 and GST with effect from 1/5/2019. This is responsibility of the EA to implement the act and rules issued by the Government on GST, but the same exercise was not done.

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

Code No.9

16.EXAMINATION ACCOUNT - STATIONARY ITEMS - HUGE
PURCHASES MADE WITHOUT CALLING OF TENDERS /
QUOTATIONS - IRREGULAR - NEEDS ACTION - Rs. 2425370-00

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

As per the Go.Ms.No.2, Fin (Works & Projects) Dept. dt.3-2-2014, the tenders should be called for through E-Procurement Platform for all suppliers / works etc., to get

more competitive rates in tenders. But the Executive Authority was not followed the above said rules and instead of following the said rules the E.A was purchased Stationery items from the Local Books shops without calling of tenders.

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

Hence, the expenditure incurred for the purchase of stationary items which an amount of Rs. **2425370**-00 was held under objection.

S.N	Voucher No & Date	Particulars	Amount
1	15/08-04-2019.	Amount paid to Sri Latha books & stationary Kadapa towards purchase of Stationary for use in Examination branch	8180
2	25/16-04-2019.	Amount paid to M/s Sri Latha Books & Stationary, Kadapa towards purchase of Stationary for use in Examination branch	18650
3	80/17-5-2019	Amount paid to Sri Latha books & stationary Kadapa towards purchase of Stationary for use in Examination branch	17740
4	91/21-05-2019	Amount paid to M/s Sri latha Books & Stationers, Kadapa towards purchase of stationary for the purpose of UG/PG Valuation	5800
5	169/04-07-2019	Amount paid to Sri Latha books & stationary Kadapa towards purchase of Stationary for use in Examination branch	9140
6	241/16-08-2019	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of of UG/PG Valuation	15340
7	257/04-09-2019	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items.	12125
8	217/31-07-2019	Supply of printing systems towards supply of UG provisional certificates	91800
9	352/21-11-2019	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the use of Exam branch	8300
10	357/27-11-2019	Print system limited Krishna Dist towards supply of OMR with Answer Booklets for UG exams held in Oct'2019	637451
11	359/27-11-2019	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for the use of Exam branch	9270
12	361/27-11-2019	Print system limited Krishna Dist towards supply of OMR with Answer Booklets for UG exams held in Oct'2019	682698
13	363/29-11-2019	Print system limited Krishna Dist towards supply of OMR with Answer Booklets for UG exams held in Oct'2019	625226
14	365/29-11-2019	Print system limited Krishna Dist towards supply of OMR with Answer Booklets for UG exams held in Oct'2019	136061
15	371/07-12-2019	Print system limited Krishna Dist towards supply of OMR with Answer Booklets for UG exams held in Oct'2019	24771
16	395/30-12-2019	Payment to M/s Sri Latha Books & Stationary, Kadapa towards	45241

		purchase of stationary items for use in Examination Branch	
17	402/02-01-2020	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	22403
18	456/06-02-2020	Payment to M/s Sri Latha Books & Stationary, Kadapa towards purchase of stationary items for use in Examination Branch	17934
19	463/11-02-2020	Payment to M/s Sri Venkateswara printers, Kadapa towards printing of Stationary items for the purpose of Examination Branch	37240
TOTAL			2425370

Code No.9

17.YVU EXAMINATION ACCOUNT - "PROVIDING SOFT WARE SOLUTIONS FOR COMPUTERIZATION OF MARKS AND RESULT PROCESSING OF UG /PG / PROFESSIONAL COURSES FOR SEMESTER SYSTEM EXAMINATIONS " - WORK ENTRUSTED TO M/ S VIBHA SOLUTIONS, VIJAYAWADA BY OBTAINING THE QUOTATION INSTEAD OF CALLING THE TENDERS THROUGH E- PROCUREMENT PLAT FORM -IRREGULAR -NEEDS ACTION Rs. 4080440-00.

During the course of Audit on the Accounts of Examination Account of the YVU for the year 2019-20, it was noticed that an aggregate amount of Rs. **4080440.00** was drawn in the following vouchers and paid M/ s Vibha Solutions, Vijayawada towards "Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses for semester System Examinations".

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

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

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

S.N	Vr No & Date	Purpose for which amount drawn and paid to M/s Vibha Solutions , Vijayawada	Amount
1	01/13.4.2017	Providing Soft Ware solutions for Computerization of Marks and result processing of Supplementary online portal for UG /PG / Professional courses.	217225
2	7/03.04.2019	Providing Soft Ware solutions for Computerization of Marks and result processing of Pre-examination online portal for UG /PG / Professional courses.	180646
3	41/20-04-2019	Providing Soft Ware solutions for Computerization of Marks and result processing of Pre-examination online portal for UG /PG / Professional courses.	37098
4	75/13-05-2019	Providing Soft Ware solutions for Computerization of Marks and result processing of UG /PG / Professional courses	181251
5	77/13-5-2019	Providing Soft Ware solutions for Portal for online Applications Process for all UG /PG / Professional courses April'2019	68607
6	132/15-06-2019	Amount paid to M/s Vibha Solutions Vijayawada for Bed I&II Semester	58166
7	136/15-06-2019	Amount paid to M/s Vibha Solutions Vijayawada for Bed I&II Semester	51252
8	145/27-06-2019	Amount paid to M/s Vibha Solutions Vijayawada for BA/BBA/BBM/Bcom courses OMR scanning	219663
9	152/27-6-2019	Amount paid to M/s Vibha Solutions Vijayawada for BSc OMR Scanning and results process	220513
10	180/08-07-2019	Amount paid to M/s Vibha Solutions Vijayawada towards providing net services format of examination results data for integration	104009
11	196/22-07-2019	Amount paid to M/s Vibha Solutions Vijayawada for BSc OMR Scanning and results process in	88968

12	200/22-07-2019	Amount paid to M/s Vibha Solutions Vijayawada for Revaluation online processing in connection with UG	71134
13	248/28-08-2019	Amount paid to M/s Vibha Solutions Vijayawada for Revaluation online processing in connection with UG	27268
14	255/28-08-2019	Amount paid to M/s Vibha Solutions Vijayawada for online applications process for MEd/Bed courses	94640
15	259/04-09-2019	Supply and printing of UG internal advance supplementary exams held in July'2019	230911
16	260/05-09-2019	Supply and printing of UG internal advance supplementary exams held in August'2019	91167
17	321/2-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	224532
18	326/02-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	172660
19	331/07-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	213402
20	336/7-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	212495
21	407/4-01-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	592709
22	420/17-01-2020	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	343437
23	488/17-1-2020	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	288052
24	511/13-3-2020	Amount paid to M/s Vibha Solutions Vijayawada for online system for exams results	90635
TOTAL			4080440

Code No.9

18.YVU EXAMINATION ACCOUNT - "PRINTING AND SUPPLY OF OMR WITH ANSWER BOOKLETS, MARKS MEMO AND PROVISIONAL CERTIFICATES FOR UG /PG / PROFESSIONAL COURSES SEMESTER SYSTEM EXAMINATIONS " - WORK ENTRUSTED TO M/S HITECH PRINT SYSTEMS LIMITED , KRISHNA DISTRICT BY OBTAINING THE SINGLE QUOTATION INSTEAD OF CALLING TENDERS THROUGH E- PROCUREMENT PLAT FORM - PAYMENT MADE TO SAID PRINTER WITHOUT DEDUCTING THE TDS UNDER 194J OF INCOME TAX RULES -IRREGULAR - NEEDS ACTION-Rs . 5945436 .00

During the course of Audit on the Accounts of Examination Account of the YVU for the year 2019-20 it was noticed that an aggregate amount of Rs. **5945436.00** was drawn

in the following vouchers and paid M/s Hitech Print Systems limited , Krishna District towards "Printing and supply of OMR with Answer Booklets, Marks Memo and Provisional Certificates for UG /PG / Professional courses Examinations".

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

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

Further the payment made to M/s Hitech Print Systems limited, Krishna District without deducting the TDS @ 10% from the bill under section 194 J of Income Tax Rules 1961,thus an amount of Rs. **5945436.00** (Total bill amount paid during the year : **5945436** x 10% = 594544.00) was excess paid . Hence the same would need to be recovered from the persons responsible under intimation to audit.

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

S.N	Vr No& Date	Purpose for which amount drawn and paid to M/s Hitech Print Systems limited, Krishna District	Amount
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1	6/03-04-2019	Supply and printing of observer challana forms	18430
1	08/03-4-2019	Supply and printing of Invitation Booklets and covers	29568
2	13/03-04-2019	Supply and printing of Invitation booklets and covers	29568
2	14/08-04-2019.	Supply and Printing of Observer challana forms	18200
3	19/08-04-2019.	Supply of UG OMR with Answar booklet	675453
4	20/08-04-2019.	Supply and printing of challan forms for use in exam	2300
5	23/16-4-2019	Supply and printing of Invitation booklets and covers	29568
6	28/16-04-2019.	Supply and printing of Invitation booklets and covers	29568
7	36/18-04-2019.	Supply and printing of Invitation booklets and covers	25200
8	39/18-04-2019.	Supply and printing of Invitation booklets and covers	8400
9	65/07-05-2019	Supply of stationary items for use of Exam branch	19950
10	68/09-05-2019	Supply of stationary items for use of Exam branch	7640
11	78/13-5-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	19375
12	82/17-5-2019.	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	17500
13	87/21-5-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	16250
14	88/21-5-2019.	Supply of printing charges of Question papers in connection with UG/PG exams held in March/April'2019	400239
15	89/21-5-2019	Supply and printing of Printed tamper proof certificate	1069670
16	93/21-5-2019	Supply of printing charges of Question papers in connection with UG/PG exams held in March/April'2019	503089
17	95/21-5-2019	Supply and printing of Printed tamper proof certificate	686902
18	96/21-5-2019	Supply of printing charges of Question papers in connection with UG/PG exams held in March/April'2019	25021
19	99/22-5-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	16875
20	103/22-5-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	19375
21	108/28-5-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	18750
22	111/31-05-2019.	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	19375
23	115/1-6-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	17500
24	117/3-6-2019	Supply and printing of Printed tamper proof certificate	111180
25	120/03-06-2019	Supply and printing of Printed tamper proof certificate	13712
26	122/03-06-2019	Supply and printing of Printed tamper proof	24450

		certificate	
27	123/03-06-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	18125
28	124/03-06-2019	Supply and printing of Printed tamper proof certificate	5617
29	126/07-06-2019	Supply and printing of Printed tamper proof certificate	16250
30	127/07-06-2019	Supply and printing of Printed tamper proof certificate	7434
31	129/12-6-2019	Supply of printing safety envelope covers to Dispatch the In-Absence original Degree certificates	8125
32	143/25-06-2019	Supply and printing of Printed tamper proof certificate	17937
33	177/08-07-2019	Supply and Printing of Question papers in connection With UG	116461
34	181/8-07-2019	Supply and Printing of Question papers in connection With UG	123158
35	182/08-07-2019	Supply and printing of Printed tamper proof original degree certificates	26031
36	203/22-07-2019	Supply of printing safety envelope covers for use in exam branch	9100
37	214/31-07-2019	Supply of printing systems towards supply of control bundle slips for use in exam branch,YVU	218570
38	218/02-08-2019	Supply and printing of Printed tamper proof certificate	16018
39	223/05-08-2019	Supply and printing of UG Provisional certificates	25200
40	252/8-05-2019	Supply and printing of Printed tamper proof certificate	19663
41	259/04-09-2019	Supply and printing of UG internal advance supplementary exams hld in July'2019	230911
42	276/24-09-2019	Supply of printing safety envelope covers to Dispatch	16249
43	295/3-10-2019	Supply of Printing Question papers	84828
44	333/7-11-2019	Supply and printing of Printed tamper proof certificate	306074
45	435/25-1-2020	Supply and printing of Printed tamper proof certificate	806577
Total:			5945436

Code No.9

19.EXAMINATION ACCOUNT - WORK " SUPPLY OF HIRE
VEHICLES FOR USE OF CHIEF EXAMINERS AND
TRANSPORTATION OF EXAMINATION MATERIALS" ENTRUSTED
TO M/S MEGHANA TRAVELS , KADAPA BY OBTAINING THE
QUOTATION INSTEAD OF CALLING THE TENDERS -
PAYMENT MADE TO SAID TRAVEL AGENCY WITHOUT DEDUCTING
THE TDS - CORRECTNESS OF THE PAYMENT COULD NOT BE
VERIFIED- NEEDS ACTION RS. 429166.00

In the following vouchers an aggregate amount of Rs. 429166.00 was drawn and paid to M/s Meghana Travels , Kadapa towards supply of hire vehicles for use of Chief Examiners and transportation of Examination materials.

As verified from the connected voucher and file relating to Supply of hire vehicle for use of Chief

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

Further the payment made to M/s Meghana Travels , Kadapa for supply of hire vehicle without deducting the TDS @ 2% from the bill as per section 194C of Income Tax Rules 1961, resulting an amount of Rs. 429166.00 (Value of bills for entire year : 429166.00 x 2% = 8583.00) was excess paid .Hence the same would need to be recovered.

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

S.N	Voucher No & Date	Particulars	Amount
1	12/03-04-2019.	Payment made to Sri P.Obulesu Prof.M/s Meghana Travels, Kadapa towards providing vehicle to the CE	34761
2	63/07-05-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis April'2019	33810
3	125/07-06-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis May'2019	33810
4	174/04-07-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis june'2019	33810
5	226/05-03-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis july'2019	33810
6	261/05-09-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis August'2019	34170
7	297/10-10-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis Sep'2019	33810

8	385/07-11-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis Oct'2019	33810
9	370/07-12-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis	34116
10	394/28-12-2019	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis November'2019	61365
11	417/7-1-2020	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis Decemeber'2019	28124
12	454/03-02-2020	Payment to M/S Meghana Travels, Kadapa towards vehicle hiring charges for Rent basis for the month basis JAN'2020	33770
		TOTAL	429166

Code No.9

20.EXAMINATION ACCOUNT - PAYMENT OF CONVEYANCE
ALLOWANCE TO THE NT STAFF WHO WORKED IN EXAMINATION
BRANCH FOR ATTENDING THE DUTIES IN ODD HOURS IN
ADDITIONS TO THEIR REGULAR MONTHLY SALARIES -
IRREGULAR - NEEDS RECOVERY-Rs. 949935.00

As verified the Examination Account of YVU it was noticed that the Conveyance Allowance amounting to Rs. **949935**-00 made to the Non Teaching Staff who worked in the Examination Branch for attending the duties in odd hours i.e from 8 to 10 AM & 5 to 7 PM in additions to their regular monthly salaries without any specific orders from the Government. Further there is no provision in University act and rules to make payment of conveyance to the staff who attended for duties in add hours. Contrary to this the conveyance allowance paid to NT Staff . This is irregular and violation of rules . Action would need to be taken to recover the said amount from the persons responsible and credit the same in to university funds under intimation to Audit.

S.N	Vr No& Date	Details	Amount
1	22/16-04-2019.	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of March -2019	101205
2	61/3-5-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of April -2019	49520
3	76/13-5-2019.	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of April -2019	91785
4	118/3-6-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of April-2019	10350
5	133/15-06-2019.	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of May -2019	109515
6	137/17-06-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of April-2019	99180
7	139/17-06-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of May -2019	72630
8	186/12-07-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of june -2019	51955
9	228/05-08-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of july -2019	58780
10	348/20-11-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of Oct -2019	18375
11	372/10-12-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of Nov -2019	12335
12	397/30-12-2019	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of December -2019	19730
13	403/02-01-2020	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of December -2019	126560
14	457/6-2-2020	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of Jan -2020	14445

15	467/11-02-2020	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of Jan -2020	85775
16	506/05-03-2020	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of FEB -2020	5480
17	507/05-03-2020	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of FEB -2020	15070
18	510/13-3-2020	Amount paid to NT Staff who worked in Examination Branch for attending the duties in odd hours in month of FEB -2020	7245
Total:			949935

Code No.9

21.EXAMINATION ACCOUNT - CONDUCTING OF DEGREE EXAMINATIONS IN A SINGLE CENTRE ONLY i.e., GOVT. DEGREE COLLEGE, RAYACHOTY FOR THE ACADEMIC YEAR 2018-2019 and 2019-2020 EXPENDITURE INCURRED TOWARDS HIRE CHARGES FOR SUPPLY OF TABLES, CHAIRS AND SHAMIYANAS FOR CONDUCTING THE EXAMS AT GDC, RAYACHOTY - OTHER GOVERNMENT EDUCATIONAL INSTITUTIONS NOT UTILISED TO CONDUCT THE SAID EXAMS - ADDITIONAL EXPENDITURE BORNE BY THE UNIVERSITY NOT ECONOMICAL - NEEDS ACTION Rs. 668360-00

In the following vouchers an amount of Rs. **668360-00** was drawn and paid to the Principal , Govt. Degree College , Rayachoty towards the cost of Hire charges for supply of Tables , Chairs and shamiyanas and side walls in view of conducting the UG yearly pattern and semesters exams for the Academic Year 2018-19 and 2019-20 at GDC paid by Principal to M/s Sri Sai Krishna Suppliers, Kadapa.

As verified from the voucher and file relating to the cost of hire charges for supply of required furniture paid to Principal, GDC, Rayachoty it was noticed that the Principal, GDC. Rayachoty has requested the Chief Controller of Examinations, YVU that nearly 30000 to 40000 candidates were allotted to GDC, Rayachoty to conduct the UG yearly pattern and semesters exams for the Academic Year 2018-19 and 2019-20 in the months of April/ May -2019 and Nov/ Dec -2019 ,but there is no sufficient infrastructure for conducting the exams to the allotted students ,hence additional furniture (Tables ,Chairs) and also temporary shelters(Shamiyanas) required to accommodate the above strength.

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

this amount paid to M/s Sri Sai Krishna Suppliers, Kadapa by the Principal GDC, Rayachoty.

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

Further the cost of Hire charges for supply of furniture paid to M/s Sri Sai Krishna Suppliers, Kadapa by the principal, GDC, Rayachoty without deducting the TDS @ 2% from the bill before making payment to supplier under section 194C of Income Tax Rule 1961, thus an amount of Rs.13367.00 (Bill amount : 668360.00 x 2% = 13367.00) was excess paid to supplier. Hence the same would need to be recovered from the persons responsible.

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

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

S.N	Vr No& Date	Purpose for which amount drawn an paid	Amount
1	70/13-05-2019	Amount paid to Principal, GDC, Rayachoty which was paid by him to M/s Sri Sai Krishna Suppliers, Kadapa towards cost of hire charges for supply of hired furniture in view conducting the exams during the month of Apr/May -2019	668360

Code No.9

22. EXAMINATION ACCOUNT - CERTAIN PURCHASES MADE WITHOUT CALLED FOR TENDER THROUGH E- PROCUREMENT PLAT FORM - PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTING THE TDS ALSO - NEEDS ACTION - Rs. 962920.00

During the year under report, the following purchases worth of Rs. 962920.00 were made without called for tenders through e- procurement plat form to get more competitive rates in tender.

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

to this the said purchases made by obtaining the quotations only .

Further the payment made to supplier without deducting the TDS @ 2% from the bill as per section 194C of Income Tax Rules 1961, resulting an amount of Rs. 19258.00 (Value of supplies : 962920.00 x 2% = 19258) was excess paid .Hence the same would need to be recovered.

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

S.N	Vr No& Date	Purpose for which amount drawn	Bill amount
1	131/15-06-19	Supply and installation of counter tables and linear tables in Examination Branch	495187
2	134/15-06-19	Supply and installation of counter tables and linear tables in Examination Branch	467733
Total:			962920

Code No.9

23.YVU - VARIOUS FEES COLLECTED FROM THE STUDENTS AND AFFILIATED COLLEGES FOR THE ACADEMIC YEAR 2019-20 - CERTAIN SUBSIDIARY REGISTERS AND DEMAND, COLLECTION AND BALANCE OF FEES NOT MAINTAINED AND PRODUCED - CORRECTNESS OF THE FEES COLLECTED COULD NOT BE VERIFIED - NEEDS ACTION.

During the course of audit on the accounts of YVU for the year 2019-20 it was observed that the following major fees were collected from the students and Affiliated Colleges by the University for the Academic Year 2019-20.

S.N	Nature of fees collected during the Academic Year 2019-20
1	Examination Fees
2	Admission fees
3	Affiliation and Inspection fees
4	Registration, Matriculation fees
5	University Service Fees
6	IUT & NSS fees
7	CDC and ICT Processing Fees
8	Fees for self supporting & integrated courses
9	Fees collected from YVU students

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

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

Code No.9

24.DEVELOPMENT ACCOUNT - WORKS - ESTIMATE NOT PREPARED & M.BOOK NOT RECORDED - TENDERS NOT CALLED FOR - NEEDS ACTION Rs.1054553-00

During the verification under report for the year 2019-20, in the following vouchers an amount of Rs.1054553 -00 was drawn and spent towards providing Aluminium Partitions to relocated Animal House from Old Boys Hostel to Old Arts Building.

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

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

S.N	Vr. No. & Date	Details of expenditure	Amount of expenditure (Rs)
1	42/15.10.2019	Providing Aluminium Partitions to relocated Animal House from Old Boys Hostel to Old Arts Building	177664
2	45/21.10.2019	Construction of CC Drain from Annapurna mess to existing CC Drain at Chatravathi ladies Hostel	162523
3	74/18.02.2020	Construction of SC/ST Hostel to the YVU Engineering College at Proddatur	714366

Total	1054553
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Code No.9

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

During the Audit under Report an amount of Rs. **128663702.00** was Collected from the students and remitted the same in to Examination Account towards various fees as noted below. But the connected files and subsidiary registers not maintained and produced to Audit for verification even after several efforts made by the audit party. This responsibility of the Executive Authority to produce all the records to Audit as and when called for by the Audit party and cooperate to them for speedy completion of Audit. But the same was not maintained and produced by the EA. In the absence of the above the correctness of the fees students as specified by the University collected for various purposes could not be verified in Audit.

S.N	Purpose for which amount collected	Total Amount
1	Examination / Instant fee	105985105
2	Revaluation Fee	7864982
2	Provisional / Migration Fee	6273574
3	Convocation Fee	7587121
4	Short payment fee	10400
5	Name correction fee	124690
6	Issue of Genuine Certificate	30635
7	Duplicate Certificate	102195
8	Submission of Ph.d Thesis	685000
Total:		128663702

Code No.10

26.DEVELOPMENT ACCOUNT - WORK RECOVERIES DEDUCTED,
BUT NOT REMITTED - Rs.13838-00.

During the year under report, it was noticed that an amount of Rs.13838-00 was deducted towards Statutory recoveries like I.T, NAC, L.CESS from the work bills of Development Account of Yogivemana University for the year 2019-20 as detailed below. But the same were not remitted to the concerned head of accounts till the close of audit. Hence action would needs to be taken to remit the statutory recoveries to connected head of accounts under intimation to audit.

**ABSTRACT OF OUTGOING RECOVERIES TO BE REMITTED FOR
THE YEAR 2019-20 IN DEVELOPMENT ACCOUNT**

S.N	Name of the Recovery	Total amount recovered Rs.	Amount remitted Rs.	Balance to be remitted Rs.
1	IT	3417	0	3417
2	L.CESS	1708	0	1708
3	NAC	171	0	171
4	Security Deposit	8542	0	8542
	TOTAL Rs.			13838

Code no.11

27.DEPOSITS - REFUND OF EMD, CONNECTED M.BOOKS, ESTIMATES, FILES WERE NOT PRODUCED-NEDS ACTION - Rs.41300.00

During the course of audit as verified from the following vouchers it was noticed that an amount of Rs. 41300.00 were drawn and paid the contractors under Deposit Account. But connected M.Books, estimates along with connected files were not produced to audit for verification. Hence the expenditure incurred for the purpose was held under objection.

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

S.N	Voucher no.	Details	Amount
1	1/20-9-2019.	Providing foot path way at right side road only at Yogi Vemana University, Kadapa	10400
2	2/20-9-2019.	Providing foot path way main entrance to science Block at left and right-side road only at YVU,Kadapa	10100
3	3/20-9-2019	Providing foot path way C.V.Ramana science block to Ambedkar statue near Administrative Building at YVU,Kadapa	10400
4	4/20-9-2019	Providing foot path way from C.V.Ramana science block to generator room at left side road only at YVU,Kadapa	10400
		TOTAL	41300

CODE : 11

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

During the course of audit, for the year 2019-20 it was noticed that as verified from the DOA account pass book, The YVUCET amounts were transferred from DOA account to Bill DESK account without specific orders from the concerned and also the connected Cash book was not produced to audit for verification. If there is any loss sustained due to non maintenance of cash book, the same may be needs to be recovered from the persons responsible. Hence necessary action may be taken to maintain the above said cashbook and produced to audit.

**29.PRINCIPAL REGULAR COURSE A/C - Code No.11
PRODUCED .Rs . 4556635-00**

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 20, it was noticed that, an amount of Rs. 4556635-00 were drawn from Principal regular course Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. In the absence of the same, the correctness of the

expenditure incurred in the said vouchers were not certified in audit.

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

S.No	Vr.No&dt	Particulars	Amt. Involved	Cheq.No.
1	15/24-10-2019	Amount paid to the collected as fee from the consolidated joined Ph.d in YVU 1.YVU, Princiapal Regular Course a/c	614000	874786
		2.YSR, Eng. College Principal PDTR a/c	34000	874787
2	16/25-10-2019	Amount paid to the collected as fee from the consolidated joined Ph.d in YVU 1.YVU, Princiapal Regular Course a/c	1479160	874788
		2.Principal Self course A/c	1168830	874789
		3.Principal 5years a/c	141975	874790
		4. Registrar General Revenue A/c	1118670	874791
TOTAL			4556635	

(Code No.11)

30.PRINCIPAL NSS ACCOUNT PASS BOOK NOT PRODUCED.

During the course of audit pass book for the year 2019-2020 regarding to Principal NSS account was not produced. The grant released particulars under the account and guide lines of the account also not produced to audit. Even though several requisitions made by the concerned audit party concerned case worker was not responded any more. The receipt and Expenditure particulars could not be verified in audit.

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

Code No.11

31.N.S.S ACCOUNT - BELOW VOUCHER RELATED DETAILS ARE NOT PRODUCED.Rs.2985500-00

During the Course of Audit on the accounts of Y.V. University, Kadapa for the year 2019-20, it was noticed that, an amount of Rs.2985500-00 was drawn from NSS and paid to various colleges in the district. These expenditure was incurred details which the purpose was expended not produced to audit. In the absence of the same, the correctness of the expenditure incurred in the said not certified in audit.

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

S.N	Vr No & date	Cheque No	Particulars	Amount
1	12/4-12-2019	171500 to 171589	Amount paid to the following colleges principals of the colleges in Kadapa.	2288000
2	16/7-3-2020	171592 to 171611	Amount paid to the following colleges principals of the colleges in Kadapa.	697500
		Total		2985500

CodeNo-11

32.PRINCIPAL REGULAR COURSE ACCOUNT - FDR - FDS REGISTER NOT PRODUCED - FDS NOT PRODUCED IN ORIGINAL - NEEDS ACTION.

During the Course of Audit on the Accounts of Principal regular course, YVU Kadapa for the year 2019-20, while verifying the Cash Book with reference to the vouchers, it was noticed that the, an amount of Rs.20000000-00 were made in respect of FDs. But the FD Register was not produced to verify the correctness of the encashment of payment and the transactions if any relating to the outstanding FDs. Further the FDs if any available were not produced in original for physical verification. The loss if any in this regard would need to be recovered from person or persons responsible.

Code No.11

33.YVU HOSTEL ACCOUNT - VOUCHERS NOT PRODUCED - NEDS PRODUCTION - Rs. 170000-00

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2019-20, it was noticed that, an amount of **Rs. 170000-00** were drawn from YVU Hostel Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. Due to which, in the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

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

S.N	Vr No & date	Particulars	Amount
1	49/19.09.2019	Amount Paid to Chief warden account to Hostel account	150000
2	59/04.01.2020	Amount Paid to Hostel Account transfer to Development account	20000
Total			170000

Code No.11

34.YVU HOSTEL DEVELOPMENT ACCOUNT - VEHICLES
MAINTENANCE - DIESEL PURCHASED - LOG BOOKS NOT
PRODUCED -Rs.12873-00

During the course of audit on the accounts of Y.U. University, Kadapa for the year 2019-20, it was noticed that, an amount of Rs.12873-00 were drawn and paid towards purchase of Petrol and Diesel for the University Vehicles. But, the connected Log Books of Vehicles diary of the concerned officials was not made available to audit. In the absence of the correctness of the Diesel and Petrol purchased, utilized

and the mileage of the vehicles were could not certified in audit.

Hence, The expenditure incurred for the purpose was held under objection. The executive authority is requested to maintain and produce the above said records to audit for verification.

S.N	Vr.No./ Date	Sub voucher bill No. / date	Particulars	Liters	Rate	Amount
1	494/17.07.2019	8116/16.07.2019	Sri Vijaya Durga Oil Filling Station, Akkayapalli, Kadapa	21.19	70.78	1500
		8125/17.07.2019	Sri Vijaya Durga Oil Filling Station, Akkayapalli, Kadapa	7.06	70.78	500
2	495/1.08.2019	4467/1.8.2019	M/S. Sri Sapthagiri Fuels, Tadigotla(V), Pulivendula Road,C.K.Dinne (M), Kadapa.	14.18	70.53	1000
3	504/30.08.2019	4541/23.08.2019	M/S. Sri Sapthagiri Fuels, Tadigotla(V), Pulivendula Road,C.K.Dinne (M), Kadapa	50	69.73	3486
		4543/23.08.2019	M/S. Sri Sapthagiri Fuels, Tadigotla(V), Pulivendula Road,C.K.Dinne (M), Kadapa	20	69.36	1387.20
4	546/25.11.2019	4882/25.11.2019	M/S. Sri Sapthagiri Fuels, Tadigotla(V), Pulivendula Road,C.K.Dinne (M), Kadapa	12.78	78.24	1000
5	552/21.12.2019	15041/17.12.2019	Sri Vijaya Durga Oil Filling Station	14.15	70.63	1000
		4969/19.12.2019	M/S. Sri Sapthagiri Fuels, Tadigotla(V), Pulivendula Road,C.K.Dinne (M), Kadapa	12.83	78.21	1000
6	569/28.01.2020	16673/24.02.2020	Sri Vijaya Durga Oil Filling Station, Akkayapalli, Kadapa	28.69	69.70	2000
						12873.20

Code No.11

**35.YVU HOSTEL DEVELOPMENT ACCOUNT - VOUCHERS NOT
PRODUCED - NEDS PRODUCTION - Rs. 117085-00**

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2019-20, it was noticed that, an amount of Rs. 117085-00 were drawn from YVU Hostel Development Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. Due to which, in the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

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

S.N	Vr No & date	Particulars	Amount
1	484/04.04.2019	<i>Towards Purchase of Diesel</i>	2000
2	485/16.04.2019	<i>Towards payment of Electrical Materials</i>	14000
3	485/29.04.2019	<i>Towards Purchase of Diesel</i>	500
4	486/24.06.2019	<i>Towards Jeep Repair</i>	5000
5	487/24.06.2019	<i>Advance Amount</i>	5000
6	498/17.08.2019	<i>Amount Paid to Chief warden YVU Kadapa</i>	2000
7	501/21.08.2019	<i>Towards Purchase of Diesel</i>	3000
8	502/28.08.2019	<i>Towards Purchase of Diesel</i>	3000
9	512/07.09.2019	<i>Advance Amount</i>	1500
10	515/17.09.2019	<i>Advance Amount</i>	2000
11	527/21.10.2019	<i>Towards Purchase of Diesel</i>	3000
12	543/11.11.2019	<i>Towards Amount Hostel Black Tenetigalu Ph.D Students</i>	1500
13	547/09.12.2019	<i>Advance Amount</i>	1000
14	554/23.12.2019	<i>Purchase of Steel Dubaram</i>	2430
15	555/24.12.2019	<i>University Vehicle Repairs</i>	24850
16	558/02.01.2020	<i>Towards Electrical Materials</i>	14785
17	559/08.01.2020	<i>Towards Repairs Ladies Hostel</i>	3650
18	565/17.01.2020	<i>Towards Sr. Hostel and Jr.Hostel Clean and Green</i>	12000
19	566/20.01.2021	<i>Towards Hostel Mess Clean and Green</i>	4500
20	01/24.02.2020	<i>Towards Purchase of CIL 100P Battery Gas Light</i>	680
21	02/24.02.2020	<i>Towards purchase of fan Codensors</i>	590
22	03/24.02.2020	<i>Towards purchase of Fan Rewinding and Switch Board</i>	8100

23	04/02.03.2020	Towards purchase of Diesel	2000
TOTAL			117085

(Code
No.11)

**36.HOSTEL CHIEF WARDEN ACCOUNT - WORKS EXECUTED -
CONNECTED M BOOKS, ESTIMATES, TENDER FILES AND
AGREEMENTS ETC WERE NOT PRODUCED TO AUDIT. - NEEDS
ACTION - Rs.233717-00**

During the course of audit on the accounts of Y.V. University for the year 2019-20, it was observed that, the following works were executed by the university for the worth of Rs. 233717-00 under hostel chief warden account operated by the YVU kadapa for the year 2019-20.

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

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

S.N	Vr.No/ Date	Particulars	Amount
1	43/11.09.2019	Cleaning of YVU University hostels maintenance of Sulabh International social service organization	185545
2	44/11.09.2019	Cleaning of YVU University hostels maintenance of Sulabh International social service organization	24086
3	45/11.09.2019	Cleaning of YVU University hostels maintenance of Sulabh International social service organization	24086
Total			233717

Code No.11

37.YVU HOSTEL CHIEF WARDEN ACCOUNT - VOUCHERS NOT PRODUCED - NEEDS ACTION - Rs.2671140-00

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2019-20, it was noticed that, an amount of Rs.2671140-00 were drawn from YVU Hostel Development Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. Due to which, in the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

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

S.N	Vr No & date	Particulars	Amount
1	533/02.04.2019	Amount Pad to K. C. Subbarayudu and K. Ramaniah towards OT Duties	5000
2	534/02.04.2019	Food Based and Daily Wages Workers for the Month of 03.2019	208760
3	535/03.04.2019	Amount Paid to A. Malleswari towards Scholarship return amount	5530
4	536/04.04.2019	Amount Pad to T. Venkata Subbaiah towards OT Duties	1000
5	537/15.04.2019	Amount Paid to G. Lakshmi Prasanna towards Scholarship return amount	1287
6	538/16.04.2019	Amount Paid to Sulabh International Social Service Organatisation towards Hostel Cleaning	185545
7	539/27.04.2019	CD Amount Paid to D. Anil Kumar	1757

8	540/27.04.2019	Amount Paid to P.S. Naveen Kumar towards Scholarship return amount	3845
9	541/27.04.2019	CD Amount Paid to Y.G. Sai Sudha	3462
10	542/27.04.2019	CD Amount Paid to S. Mahendra Reddy	1293
11	543/30.04.2019	CD Amount Paid to P. Bhavana	918
12	544/02.05.2019	Amount Paid to G. Praveen Kumar Excess Scholar Ship Amount	15582
13	545/06.05.2019	April Month Salaries	174599
14	546/10.05.2019	Amount Paid to C. Subbarayudu & T. Venkata Subbaiah towards OT Duties	3000
15	547/17.05.2019	Amount Paid to Annapurna Furniture	4990
16	549/24.05.2019	Purchase of Gas for the month of 03.2019	162023
17	550/24.05.2019	Purchase of Oil for the month of 03.2019	135340
18	549/01.06.2019	Food Based and Daily Wages Workers for the Month of May – 2019	175740
19	550/28.06.2019	Food Based and Daily Wages Workers for the Month of June – 2019	175733
20	552/06.07.2019	CD Amount Paid to Y.Chinna Peddakka	400
21	556/12.07.2019	Amount Paid to Tirumala General Stores, Kadapa	21215
22	557/12.07.2019	Amount Paid to Tirumala General Stores, Kadapa	1800
23	561/18.07.2019	CD Amount Paid to K.Mounika	2128
24	562/18.07.2019	CD Amount Paid to G. Srinivasula Reddy	328
25	563/18.07.2019	CD Amount Paid to S. Mahammad Rafi	3500
26	564/19.07.2019	Amount Paid to G.Gangadhara return to scholar ship Amount	2692
27	565/19.07.2019	CD Amount Paid to K.Murali	2000
28	566/22.07.2019	CD Amount Paid to N. Venkata aga Supriya	2099
29	567/22.07.2019	CD Amount Paid to S. Sumiya	2057
30	568/22.07.2019	CD Amount Paid to T.Naveen Kumar	2000
31	569/22.07.2019	Amount Paid to Y. Chinna Muni College fee Missing amount	1750
32	570/22.07.2019	CD Amount Paid to M. Suresh Babu	2300
33	571/24.07.2019	CD Amount Paid to S. Ambedkar	2000
34	1/26.07.2019	Amount Paid to V. LAlitha Kumari excess scholar ship Amount	8200
35	2/29.07.2019	CD Amount Paid to A.V. Sushma Swaraj	1500
36	3/29.07.2019	CD Amount Paid to B. Ajayanath Reddy	2330

37	4/29.07.2019	<i>Amount Paid to M. khaja Hussain return to scholar ship Amount</i>	3000
38	05/31.07.2019	<i>CD Amount Paid to M. Karishama</i>	3335
39	06/31.07.2019	<i>Food Based and Daily Wages Workers for the Month of July – 2019</i>	175742
40	07/02.08.2019	<i>CD Amount Paid to Y. Mahammad Zavid</i>	3000
41	08/02.08.2019	<i>CD Amount Paid to P. Abhishaik</i>	3000
42	09/06.08.2019	<i>CD Amount Paid to C. Chinna Obanna</i>	1370
43	10/06.08.2019	<i>CD Amount Paid to N. Rama Chandra</i>	1370
44	12/06.08.2019	<i>Amount Paid to T. Venkata Subbaiah</i>	3000
45	29/08.08.2019	<i>CD Amount Paid to B. Kiran Raj</i>	1640
46	30/08.08.2019	<i>Amount Paid to J. Ramesh Naik return to scholar ship Amount</i>	1640
47	31/08.08.2019	<i>CD Amount Paid to C. Mahipal Reddy</i>	2870
48	32/09.08.2019	<i>CD Amount Paid to C.Sandhya</i>	3100
49	33/09.08.2019	<i>CD Amount Paid to P.Gowri</i>	1300
50	34/09.8.2019	<i>CD Amount Paid to P. Raghunath</i>	2000
51	36/09.09.2019	<i>Food Based and Daily Wages Workers for the Month of August- 2019</i>	159742
52	42/11.09.2019	<i>Amount Paid to Y. Swarnalatha return to scholar ship Amount</i>	2380
53	43/11.09.2019	<i>Amount Paid to Sulabh International Social Service towards Cleaning of Ladies hostel</i>	185545
54	44/11.09.2019	<i>Amount Paid to Sulabh International Social Service towards Cleaning of Ladies hostel</i>	24086
55	45/11.09.2019	<i>Amount Paid to Sulabh International Social Service towards Cleaning of Ladies hostel</i>	24086
56	46/11.09.2019	<i>CD Amount Paid to K. Siva Prasad</i>	1690
57	48/17.09.2019	<i>CD Amount Paid to G. Kavya</i>	3250
58	57/24.09.2019	<i>CD Amount Paid to M. Sreedhar</i>	3500
59	58/30.09.2019	<i>CD Amount Paid to M. Prakash</i>	3500
60	59/30.09.2019	<i>CD Amount Paid to S.P. Yasthan Basha</i>	3500
61	61/03.10.2019	<i>CD Amount Paid to K. Vijaya Lakshmi</i>	1800
62	62/10.10.2019	<i>Amount Paid to C. Malleswara Reddy towards Labour Charges</i>	7200
63	63/17.10.2019	<i>CD Amount Paid to N.G. Chaitanya</i>	600

64	64/18.10.2019	CD Amount Paid to P. Vara Lakshmi	2350
65	65/19.10.2019	Amount Paid to G. Kiranmai return to scholar ship Amount	6200
66	73/23.10.2019	CD Amount Paid to S. Pavan Kumar	3500
67	78/05.11.2019	Amount Paid to K. Raja Shekhar for OT Duties	3000
68	78/05.11.2019	CD Amount Paid to B. Aruna Devi	2000
69	79/06.11.2019	Amount Paid to K. Venu return to scholar ship Amount	6700
70	81/07.11.2019	Food Based and Daily Wages Workers for the Month of September- 2019	159733
71	82/11.11.2019	Daily Wages Worker for the month of 10.2019	9750
72	83/13.11.2019	Amount Paid to G. Hema Latha return to scholar ship Amount	3990
73	84/13.11.2019	Amount Paid to K. Vijaya Kumari return to scholar ship Amount	5200
74	94/21.11.2019	CD Amount Paid to M. Renuka	700
75	97/27.11.2019	Food Based Workers Salaries for the month of 08.2019	13936
76	99/02.12.2019	Daily Wages Worker for the month of 11.2019	6425
77	110/16.12.2019	Amount Paid to Chief Warden account to Development Account transfer amount	100000
78	111/02.01.2020	Daily Wages Worker for the month of 12.2019	9750
79	112/07.01.2020	Amount Paid to Chief Warden account to Development Account transfer amount	100000
80	113/17.01.2020	Amount Paid to V. Moulali towards supply of Chicken	63758
81	114/17.01.2020	Amount paid to G. Rajeswari towards Hostel refund amount	4864
82	115/27.01.2020	Amount paid to V. Sridevi towards Hostel refund amount	2743
83	117/04.02.2020	Amount paid to Chief Warden towards Chief Warden to Development account	100000
84	156/17.02.20020	Towards supply of Gas	5842
85	157/02.03.2020	Daily Wages Worker for the month of 02.2020	9750
86	161/11.03.2020	Amount paid to Chief Warden towards Chief Warden to Development account	100000
		TOTAL	2671140

Code-11

38. EXAMINATION ACCOUNT - VEHICLES - LOG BOOKS NOT PRODUCED - NEEDS ACTION-Rs.40585-00

During the course of Audit, as verified from the following vouchers, an amount of Rs.40585-00 Were drawn and paid towards purchase of petrol, Diesel etc., for the University Vehicles. But, the connected log books of vehicles and diary of officials were not produced to audit. In the absence of the same the correctness of the expenditure could not be verified in audit. The expenditure incurred for the said purpose was held under objection. The executive authority requested to maintain and produce the above said records to produce to audit for verification at early date.

S.N	Voucher No & Date	Particulars	Amount
1	17/08-04-2019.	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	6598
2	48/23-04-2019	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	13454
3	71/13-05-2019	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	3994
4	229/05-08-2019	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	2600
5	343/18-11-2019	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	5220
6	382/20-12-2019	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	4889
7	474/17-02-2020	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	4086
8	498/05-03-2020	Payment to M/s Sri Vijaya Durga Oil filling station, Kadapa towards supply of Diesel to Vehicle No.AP04 TU 8778	2060
		TOTAL	40585

Code No.11

39.YVU DEVELOPMENT ACCOUNT - VOUCHERS NOT PRODUCED - NEDS PRODUCTION - Rs. 6024000-00

During the Course of Audit on the accounts of Y.U. University, Kadapa for the year 2019-20, it was noticed that, an amount of Rs. 6024000-00 were drawn from YVU Hostel Development Account and spent for the purposes noted against each as detailed below. But the Connected Vouchers were not produced to audit. Due to which, in the absence of the same, the correctness of the expenditure incurred in the said vouchers were not certified in audit.

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

S.N	Vr No & date	Particulars	Amount
1	08/18.04.2019	Amount Transfer from the Development Account YVU Kadapa to Principal, YSR EC of YVU Proddatur	3000000
2	52/03.12.2019	Amount paid to the following non teaching staff working YVU Hostel Section towards the risk allowance cooks for the month of November-2019	24000
3	57/28.12.2019	Amount transfer to the Principal, YSRE College Proddatur for academic Consultant Salaries for the purpose after receiving the Scholarship amount	3000000
Total			6024000

CODE : 13

40.DOA ACCOUNT - PURCHASE OF GODREJ PAYMENT MADE TO SUPPLIER WITHOUT DEDUCTION OF INCOME TAX - EXCESS PAYMENT MADE - NEEDS RECOVERY -Rs.2988-00

During the course of audit, for the year 2019-20 it was noticed that an amount of RS. 37842-00 was paid to M/S Chengalva Agencies, Kadapa towards the supply of two Godrej Store well , payment made to supplier without deducting the Income Tax.

According to section 194 (c) of income tax act-1961, the TDS @ 2% should be deducted from purchased bills more than Rs.30000. But the same was not recovered from the following purchased bills during the year. Due to which an amount of Rs.2988-00 is worked out below was excess paid to supplier.

S.No	Vr.No&dt	Particulars	Amt.Involved	I.T.
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				(2%)
1	12/10.10.2019.	Amt paid to the M/S Chengalva Agencies, Kadapa towards the supply of two Godrej Store well to the DOA.	37842-00	2988-00
	TOTAL			2988-00

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

Code No.13

**41.N.S.S ACCOUNT - REMUNERATION FOR ADDITIONAL WORK
DONE BY Y.V.U STAFF - AUTHORITY NOT POINTED OUT -
EXCESS PAYMENT MADE - NEEDS RECOVERY- Rs.7500-00**

As per the Government Orders which is in force, no orders were issued for drawing of Remuneration for Additional Work doing by staff. But, the Executive Authority was paid to the university staff as remuneration for Additional Work which is irregular and the same was treated as Excess Payment. Hence Action would needs to be taken to recover the Excess paid amount from the persons responsible and credited to the university Account concerned.

S.N	Vr.No & Dt	Particulars	Cheque No	Amount
1	2/3-5-2019	Amount paid to the Sri U.Ramesh, Jr.Asst. YVU towards lend his services for NSS cell office work for additional remuneration for the month of April-2019	171496/7-3-2019	2500
2	9/4-6--2019	Amount paid to the Sri U.Ramesh, Jr.Asst. YVU towards lend his services for NSS cell office work for additional remuneration for the month of May-2019	171497/4-6-2019	2500
3	10/9-7-2019	Amount paid to the Sri U.Ramesh, Jr.Asst. YVU towards lend his services for NSS cell office work for additional remuneration for the month of June-2019	171498/9-7-2019	2500

42.YVU HOSTEL CHIEF WARDEN ACCOUNT - VAT NOT
DEDUCTED FROM PURCHASE OF OIL, MILK, PROVISIONS, GAS,
CHICKEN, EGGS, BANANA, VEGETABLES, SWEETS, RICE ETC
- EXCESS PAYMENT MADE - NEEDS RECOVEREDRY -
Rs.117433-00

As verified from following Vouchers it was noticed that VAT was not deducted from the following Purchase Of Oil, Milk, Provisions, Gas, Chicken, Eggs, Banana, Vegetables, Sweets, Rice. Hence an amount of Rs.117433-00 was excess payment allowed from the purchased bills. Hence action would need to be taken by the executive authority to recover the same from the persons responsible and same would need to be remitted to concerned head of accounts under intimation to audit.

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

43.YVU HOSTEL CHIEF WARDEN ACCOUNT - WITHOUT
DEDUCTION OF INCOME TAX PURCHASE OF OIL, MILK,
PROVISIONS, GAS, CHICKEN, EGGS, BANANA, VEGETABLES,

**SWEETS, RICE ETC FOR THE YEAR 2019-20 - EXCESS
PAYMENT MADE - NEEDS RECOVERY - Rs.282167-00**

During the course of audit on the account of Y.V.U, kadapa for the year 2019-20, it was noticed that, in the following vouchers various, Oil, Milk, Provisions, Rice etc., were purchased for the university Hostel needs.

According to section 194 (c) of income tax act - 1961, the TDS @ 2% should be deducted from purchased bills. But the same were not recovered from the following purchase bills during the year. Due to which an amount of Rs. 282167-00 is worked out below as excess payment made to supplier.

Hence action would needs to be taken to recover the excess paid amount from the persons responsible under intimation to audit.

S.N.	Purchase of Items	Amount	I.T.
1	Purchase of Oil for 2019-20	1041410	20828
2	Purchase of Milk for 2019-20	1798574	35971
3	Purchase of Provisions for 2019-20	3384667	67693
4	Purchase of Gas for 2019-20	1614159	32283
5	Purchase of Chicken for 2019-20	313938	6279
6	Purchase of Eggs for 2019-20	212797	4256
7	Purchase of Bananas for 2019-20	138497	2770
8	Purchase of Vegetables for 2019-20	1778568	35571
9	Purchase of Sweets for 2019-20	304750	6095
10	Purchase of Rice for 2019-20	3521066	70421
	TOTAL	14108426	282167

Code No.13

**44.CONTROLLER OF EXAMINATIONS - INCOME TAX SHORT
RECOVERD FROM THE M/S VIBHA SOLUTIONS, VIJAYAWADA -
EXCESS PAYMENT MADE - NEEDS RECOVERY-Rs. 430550-00**

During the course of audit on the accounts Controller Of Examinations Account, it was noticed that, During the course of audit for the year 2019-20, it was noticed that, the following amounts were paid to M/s Vibha

Solutions Vijayawada towards providing Service of software and online process, According to section 194 (J) of income tax act- 1961, TDS should be deducted from Vibha solution @10%, but the same was not recovered for the following bills during the year, resulting an amount of Rs. **430550/-** excess paid.

Hence, action would needs to be taken by the executive authority to recover the excess paid amounts from the person or persons responsible.

S.N	Vr.No./ Date	Particulars	Amount	I.T.to be recovered	I.T. Recovered	Short recovered
1	1/03.4.19	Amount paid to M/s Vibha Solutions Vijayawada	217225	21722	20114	1608
2	07/03-4- 2019	Amount paid to M/s Vibha Solutions Vijayawada	165337	16533	15309	1225
3	19/08-04- 2019	Amount paid to M/s Hitech print system	675453	67545	66221	1324
3	41/20-04- 2009.	Amount paid to M/s Vibha Solutions Vijayawada	37098	3710	3435	275
	42/20-04- 2019	Amount paid to M/s Hitech print system	750204	75020	73550	1470
4	75/13-05- 2019	Amount paid to M/s Vibha Solutions Vijayawada	181251	18125	16783	1342
5	77/13-5- 2019	Amount paid to M/s Vibha Solutions Vijayawada	68607	6861	6353	508
6	88/21-5- 2019.	printing charges of Question papers in connection with UG/PG exams held in March/April'2019	400239	40024	0	40024
7	89/21-5- 2019	printing of Printed tamper proof certificate	1069670	106967	0	106967
8	93/21-5- 2019	printing charges of Question papers in connection with UG/PG exams held in March/April'2019	503089	50309	0	50309
9	95/21-5- 2019	printing of Printed tamper proof certificate	686902	68690	0	69690
10	117/3-6- 2019	Supply and printing of Printed tamper proof certificate	111180	11118	0	11118

11	131/15-06-2019	Supply and installation of counter tables and linear tables in Examination Branch	495187	49519	0	49519
12	132/15-06-2019	Amount paid to M/s Vibha Solutions Vijayawada	58166	5817	5386	431
13	134/15-06-2019	Supply and installation of counter tables and linear tables in Examination Branch	467733	46773	0	46773
14	136/15-06-2019	Amount paid to M/s Vibha Solutions Vijayawada	51252	5125	4746	379
15	145/27-06-2019	Amount paid to M/s Vibha Solutions Vijayawada	219663	21966	20339	1627
16	152/27-6-2019	Amount paid to M/s Vibha Solutions Vijayawada	220513	22051	20418	1633
17	177/08-07-2019	Supply and Printing of Question papers in connection With UG	116461	11646	0	11646
18	181/8-07-2019	Supply and Printing of Question papers in connection With UG	123158	12316	0	12316
19	196/22-07-2019	Amount paid to M/s Vibha Solutions Vijayawada for BSc OMR Scanning and results process in	88968	8897	8238	659
20	200/22-07-2019	Amount paid to M/s Vibha Solutions Vijayawada for Revaluation online processing in connection with UG	71134	7113	6587	526
21	214/31-07-2019	Supply of printing systems towards supply of control bundle slips for use in exam branch, YVU	218570	21857	21429	428
22	217/31-07-2019	Supply of printing systems towards supply of UG provisional certificates	91800	9180	9000	180
23	248/28-08-2019	Amount paid to M/s Vibha Solutions Vijayawada for Revaluation online processing in connection with UG	27268	2726	2525	201
24	255/28-08-2019	Amount paid to M/s Vibha Solutions Vijayawada for online applications process for MEd/Bed courses	94640	9464	8763	701

25	259/04-09-2019	Supply and printing of UG internal advance supplementary exams hld in July'2019	230911	2309	0	2309
26	260/05-09-2019	Supply and printing of UG internal advance supplementary exams held in August'2019	91167	9116	8938	178
27	263/07-09-2019	Supply and printing of OMR with answer booklets	65778	6577	6449	129
28	282/24-09-2019	Amount paid to M/s Vibha Solutions Vijayawada for Revaluation online processing in connection with UG	63774	6377	5905	472
29	295/3-10-2019	Supply of Printing Question papers	84828	8482	0	8482
30	321/2-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	224532	22453	20790	1663
31	326/02-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	172660	17266	15982	1284
32	331/07-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	213402	21340	19760	1580
33	336/7-11-2019	Amount paid to M/s Vibha Solutions Vijayawada for online system for pre-exam process for UG coerces	212495	21250	19676	1574
					TOTAL	430550

Code No.14

45. DEVELOPMENT ACCOUNT- EXPENDURE INCURRED FOR FURNITURE, HOME NEEDS ETC., TO REGISTRAR BANGLOW - MIS UTILISATION OF FUNDS - NEDS ACTION - Rs.71711-00

During the course of audit, it was noticed that the following items were purchased from different agencies, to Registrar Banglow. But the Authority and provision for supply of home needs like double cots, furniture, LED Tvs etc., to Registers Banglow was not pointed out in audit. Hence, the

expenditure incurred for purchase of furniture and home needs to Registrar Banglow is treated as wasteful expenditure and the same was held under objection.

S.N	Vr.No & dt	Particulars	Amount
1	44/17.10.2019	<i>Amt. paid to M/S Changalva Agencies kadapa towards purchase of 2 no's of store well Plain Godrej Almarah to the Registrar Banglow use of NSS Section YVU Kadapa</i>	40363.00
2	66/20.01.2020	<i>Amount Paid to M/S Dinesh Enterprises Secunderabad towards supply and fixing of 100 no's of audience Chairs to E-class room</i>	31348.00
		Total	71711.00

Code No.18

46.DEPOSIT ACCOUNT - DEPOSIT LEDGERS NOT MAINTAINED:

As per A.P. financial Code Art 271 & 272 of Deposit Ledgers for the year 2019-2020 not maintained.

The total amount of deposits available for the year ended with 31-03-2020 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.

Code No.18

47.DDS & CHEQUES REGISTER NOT MAINTAINED

During the course of Audit 2019-2020 while verifying the records relating to Deposit A/c. DDs/Cheques were received from various Departments of Y.V.University towards deposits and adjusted the same into Deposit Account. But the Register showing the details of DDs/Cheques received from various Department have to be recorded not maintained.

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

Action would need to be taken to maintain Department wise DDs/Cheques register and the fact should be intimated to audit.

S.N	DD No & Dt	Purpose	Amount
1	689620, dt:02-12-2019, 689671, dt:26-12-2019,	EMD of M/S Pavan Constructions, for Providing certain Miscellaneous works...	2000
2	689621, dt:02-12-2019, 689672, dt:26-12-2019	EMD of M/S Pavan Constructions, Supply and fixing of 12V 65 Ah SMF Batteries to English Communication skills Laboratory	2000
3	689624, dt:02-12-2019 689677, dt:30-12-2019	Providing False ceiling at English communication skills Laboratory	2300
	Total		6300

Code No.18

48.GPF ACCOUNT 2019-2020 - 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 2019-20 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 2019-20 credits if any interest accrued in the year 2019-20 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.

TRANSFER OF FUNDS FROM ONE HEAD OF ACCOUNT TO ANOTHER HEAD OF ACCOUNT OF ACCOUNT – NEEDS ACTION Rs. 12, 50,000/-

During the course of audit it was observed that DIVERSION OF GRANTS/FUNDS was made during the year 2019-20 from one account to another without specific permission of Government.

Section 49 of A.P. University 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.

Sl.No.	Vr.No/dated	Name of the A/c to which amount relates	Name of the A/c to which diverted	Amount diverted Rs.
1	1/09.05.2019	SARC A/c	General Revenue A/c	50,000-00
2	20/18.03.2020	SARC A/c	General Revenue A/c	1,00,000-00
3	245/23.03.2020	General Revenue A/c	Principal Account ,Engineer College, Proddatur	1,00,000-00
4	246/28.03.2020	General Revenue A/c	Principal Account ,Engineer College, Proddatur	10,00,000-00
		Total Rs.		12,50,000-00

2019-20**ADVANCES IN SARC A/c – ADVANCES PENDING ADJUSTMENT – NEEDS****ACTIONS Rs. 17, 97,470/-/-**

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	21/21-03-2020	Advance to Prof Y.Nazeer Ahamed, T.S.R.G.B.P A.R 22- YVU Net work project department physic YVU, kadapa advance an amount.	12,03,930-00
2	23/31.3.2020	Advance amount paid to M/s Acomn Eyeliner, Industries, PVT Ltd, Madhya Pradesh. (Supply of Uophotomcrue sunrise, university network programme.	5,93,540-00-00
		Total RS.	17,97,470-00

2019-20**ADVANCES IN GENERAL REVENUE ACCOUNT – ADVANCES PENDING
ADJUSTMENT – NEEDS ACTION Rs. 1, 64,000/-**

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	181/07-01-2020	Advance to Prof Dr.N.Venkat Rami Reddy, Asst.professor Zoology Department,YVU,Kadapa	20,000-00
2	204/17-02-2020	Advance to Directorate of Admission (D.O, A) YVU, Kadapa towards the Hospital Expenditure.	25,000-00
3	223/27-02-2020	Advance Hospital Amount paid to the prof M.V. Sankar Co-Ordinator YVU,Kadapa,	80,000-00
4	233/06.03.2020	Advance to womens day amount paid to Dr.K.Lalitha Co-Ordinator Womens cell,YVU,Kadapa	30,000-00
5	239/17.03.2020	Amount paid to the co-ordinator, Skil Development centre, YVU,Kadapa.	9000-00
		Total Rs.	1,64,000-00

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 2019-20 wages paid to the following NMR Staff, but the Muster rolls not prepared and produced to Audit. Hence action would need to be take o produce the muster rolls to Audit for verification from 10/19 to 03/20 6 months. An amount of Rs.60,92,241 /- held under objection.

S. No	Vr No / Date	Particulars	Amount
1	116/3-10-19	Daily Wages(64 members)	860468-00
2	132/01.11.19	Daily Wages(63 members)	856358-00
3	152/02.12.2019	Daily Wages(62 members)	881867-00
4	173/03.1.2020	Daily Wages(61 members)	833626-00
5	191/03.02.2020	Daily wages (64 members)	885133-00
6	228/03.03.2020	Daily wages (64members)	888447-00
7	248/31.03.2020	Daily wages (65 members)	886342-00
		Total Rs.	60,92,241-00

2019-20

Code No – 9

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

During the course of audit on the accounts of Commuter accounts 2019-20, 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 none obtaining the signatures log books could not be certified in Audit.

Vehicle No.AP040298

S. No	date	Meter reading Starting	Meter reading Date	Meter reading ending	Kill meters	Filling of the oil liters	Signature of the authority
1	1.4.19	154318	30.4.2019	155245	927 KM	215.32	
2	1.5.2019	155245	24.5.2019	155463	218KM	31.15	
3	1.6.2019	155463	29.6.2019	155950	487KM	122.00	
4	01.7.2019	155950	31.7.2019	157281	1331KM	394.30	
5	1.8.2019	157281	31.8.2019	158337	1056KM	379	
6	1.9.2019	158337	30.9.2019	159377	1040 KM	270.94	
7	1.10.2019	159377	31.10.2019	160293	916KM	259.17	
8	1.11.2019	160293	30.11.2019	161510	1217KM	244.81	
9	1.12.2019	161510	31.12.2019	162836	1326KM	360.35	
10	1.1.2020	162836	31.1.2020	164463	1627KM	341.45	
11	1.2.2020	164463	29.2.2020	165734	1271KM	243	
12	1.3.2020	165734	20.3.2020	166522	788KM	242.22	

YVU, KADAPA VEHICLE NO.AP.04 W3565 (2ND VEHICLE)

S. No	date	Meter reading	Meter reading	Meter reading	Kill meters	Filling of the oil	Signature of the
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		Starting	Date	ending		litters	authority
1	1.4.2019	002231	17.4.2019	002898	667KM	133.52	
2	1.5.2019	002898	31.5.2019	003740	842 KM	131.20	
3	1.6.2019	003740	27.6.2019	004399	659 KM	121.20	
4	1.7.2019	004399	31.7.2019	006169	1770 KM	232.98	
5	1.8.2019	006169	31.8.2019	008029	1860 KM	327.90	
6	1.9.2019	008029	30.9.2019	009403	1374 KM	207.87	
7	1.10.2019	009403	31.10.2019	10554	1151 KM	206.20	
8	1.11.2019	10554	30.11.2019	11540	986 KM	113.85	
9	5.12.2019	11540	31.12.2019	13110	1570 KM	258.95	
10	1.1.2020	13110	31.1.2020	14529	1419 KM	262.19	
11	1.2.2020	14529	29.2.2020	15703	1174 KM	228.33	
12	1.3.2020	15703	20.3.2020	16418	715 KM	113.90	

YOGI VEMANA UNIVERSITY – AMOUNT TRANSFERRED TO EXECUTIVE ENGINEER, KADAPA A.P.E.W.I.D.C, KADAPA TOWARDS CONSTRUCTION OF COMPLETE ADMINISTRATIVE BUILDING IN YOGI VEMANA UNIVERSITY, KADAPA FROM “RUSA FUNDS” – CONNECTED RECORDS AND UTILIZATION CERTIFICATES NOT PRODUCED. RS. 2, 25, 00,000/-

As verified the Rusa grant funds under components – 3 Infrastructure grant to Universities for the year 2019-20, an amount of Rs. 2,25,00,000/- was drawn and paid to Executive Engineer, Kadapa A.P.E.W.I.D.C, Kadapa towards construction of Administrative building in yogivemana University,kadapa . But connected M.Books, estimate files and other related files and utilization certificates obtained from the concerned Executive Engineer was not produced to Audit.

Loss if any sustained due to non production of above records, action initiated against person or persons responsible and an amount of Rs. 2.25 Lakhs expenditure incurred is held under objection.

S. No	Vr No & Date	Particulars	Amount
1	147/2-12-2019	Administrative building at Yogi vemana University,Kadapa	2,25,00,000-00
Total			2,25,00,000-00

Code. No. 11

(Non-production of Records)

C.P.BROWN PURCHASE OF PLANTS AND POTS – STOCK REGISTER NOT PRODUCED.

During the course of audit on the accounts of C.P.Brown, kadapa for the year 2019-20, it was noticed the an amount of Rs. 50,000-00 were Cheque issued to Dr.Madhusudhan Reddy, co-ordinator, Botanical Garden, Yogi vemana University and spent for the purpose of Nursery plants in C.P.Brown but not produced Stock Register.

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

Code No – 11

(Non-production of Records)

YOGI VEMANA UNIVERSITY – GENERAL REVENUE ACCOUNT/INSPECTION FEE ACCOUNT AND SARC ACCOUNT 2019-20 – VOUCHERS NOT PRODUCED RS. 6, 17,300/-

During the course of audit as verified from the following vouchers produced an amount of Rs.6,17,300 /- were drawn and paid under_General Revenue ACCOUNT/Inspection Fee Account and SARC_Account, but connected vouchers 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 connected vouchers to audit for verification.

S. No	Vr No & Date	Nature of Account	Particulars	Amount
1	158/9.12.2019	General Revenue A/c	Conveyance allowance, Vc's pasha Non-teaching staff for the month of 11/2019	8740-00
2	2/21.5.2019	Inspection fee A/c	Advance paid to U.G. Courses in fulflulate college, 27th May 2019.	5000-00
3	33/9.3.2020	Inspection Fee A/c	Amount paid to M/s Shiva Travels, kadapa,(Hiring charges) prof Y.Nazeer Ahammad dean, CDC	10020-00
4	23/31.3.2020	SARC A/c	Amount paid M/s	

			Acomn Eyeliner, Industries, PVT Ltd, Madhya Pradesh. (Supply of Uophotomcrue sunrise, university network programme.	5,93,540-00
			Total	6,17,300-00

Code no.11

**C.P.BROWN - WORK CONNECTED M.BOOK, ESTIMATE, FILE
WERE NOT PRODUCED-NEDS ACTION -Rs.853736.00**

During the course of audit as verified from the following voucher it was noticed that an amount of Rs. 853736.00 were drawn and paid the contractor under this work. But connected M.Book, estimate along with connected files were not produced to audit for verification. Hence the expenditure incurred for the purpose was held under objection.

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

S.N	Voucher no.	Details	M.Book No	Amount
1	15/26-4-2019	C.P.BROWN WORK- towards Cost of LIFT	1225.P3	853736

Code. No. 11

(Non-production of Records)

INSPECTION ACCOUNT – STOCK REGISTER NOT PRODUCED. Rs. 334990.00

During the course of audit on the accounts of inspection for the year 2019-20, it was noticed the an amount of Rs. 3,34,990.00 were Cheques issued to M/s Chengalva Agencies ,kadapa & M/s Bhargava Enterprises, pulivendula (m)Kadapa.

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

S. No	Vr No & Date	Particulars	Cheque No.	Amount
1	17/03-09-19	Amount paid to M/s Chengalva Agencies ,kadapa towards the supply and instillation of mobile storage at C.D.C Office, kadapa	852052	3,30,000.00
2	29/25.11.19	Amount paid to the M/s Bhargava Enterprises, pulivendula (m)Kadapa Dist towards the purchase of c.p.puls cube camera with audio and mic cp – U.N.E.cs 131 UMW	852090	4990.00
		Total Rs.		3,34,990.00

Code No – 13

COMMUTER ACCOUNT – HOLIDAY ALLOWANCE PAID ALONG WITH REGULAR MONTHLY WAGES – AUTHORITY NOT POINTED OUT - NEEDS RECOVERY – Rs. 38800/-

As verified the Commuter Accounts of YVU an amount of Rs. 38800/- 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 concerned for the year 2019-20.

S. No	Vr. No & Date	Particulars	Amount
1	1/13-4-2019	Holiday Allowance (7 members) 3/2019	5000-00
2	5/29-5-2019	Holiday Allowance (6 members)for 4/2019	6400-00
3	8/17-6-2019	Holiday Allowance (4 members)for	2400-00

		5/2019	
4	22/24-9-2019	Holiday Allowance (6 members)for 6/19,7/19,8/19	11400-00
5	27/30-10-2019	Holiday Allowance (5 members)for 9/19	6400-00
6	33/26-11-2019	Holiday Allowance (2members) for 10/19	1600-00
7	37/21-12-2019	Holiday Allowance (2 members)for 11/19	2000-00
8	44/25-01-2020	Holiday Allowance (6 members)for 12/19	3600-00
Total			38,800-00

Code No – 13

GENERAL REVENUE ACCOUNT – RISK/technical ELECTRICAL ALLOWANCE PAID WITH REGULAR MONTHLY WAGES – AUTHORITY NOT POINTED OUT – NEEDS RECOVERY Rs. 60,000/-

As verified the General Revenue Account of Y V University an amount of Rs. 60,000/- was drawn and paid towards Rick allowance without any proceedings / orders, It is irregular. Would need to be taken to recover the said amount from the persons responsible and credited to the University General Account concerned for the year 2019-20.

S. No	Vr. No & Date	Particulars	Amount
1	131/31.10.19	Rick allowance (4 members)9/19	12000-00
2	145/13.11.19	Rick allowance (4 members)10/19	12000-00
3	167/20.12.19	Rick allowance (3 members)11/19	9000-00
4	182/2.01.2020	Rick allowance (3 members)12/19	9000-00
5	224/27.02.2020	Rick allowance (3 members)01/20	9000-00
6	234/07.03.2020	Rick allowance (3 members)2/20	9000-00
Total			60,000-00

Code No – 13

GENERAL REVENUE ACCOUNT – RICK / TECHNICAL ALLOWANCE PAID – Drivers ALLOWANCE WITH REGULAR MONTHLY WAGES – AUTHORITY NOT POINTED OUT NEEDS RECOVERY Rs. 51965/-

As verified the General Revenue Account of Y V University an amount of Rs. 51,965/- was drawn and paid towards Rick allowance without any proceedings / orders, it is irregular. Would need to be taken to recover the said amount from the persons responsible and credited to the University General Account concerned for the year 2019-20.

S. No	Vr. No & Date	Particulars	Amount
1	124/25.10.19	Rick allowance (5 members)7/19`	12020-00
2	125/25.10.19	Rick allowance (6 members)8/19	10295-00
3	126/29.10.19	Rick allowance (4members)9/19	5455-00
4	136/6.11.19	Rick allowance (5 members)10/19	8585-00
5	144/13.11.19	Rick allowance (1 members)from 7/19 to 10/19	9810-00
6	165/16.12.19	Rick allowance (1 members)11/19	2915-00
7	185/20.01.20	Rick allowance (1 members)12/19	2885-00
Total			51965-00

Code No – 13

GENERAL REVENUE ACCOUNT – Conveyance ALLOWANCE PAID TO Vc/peshu and Register peshu and Ad Building MONTHLY WAGES – AUTHORITY NOT POINTED OUT – NEEDS RECOVERY Rs. 88140/-

As verified the General Revenue Account of Y V University an amount of Rs. 88140/- was drawn and paid towards Conveyance allowance paid to Vc peshu and Register peshe ,Ad Building along with regular monthly wages without intimating any Government Authority. Action would need to be taken to recover the said amount from the persons responsible and credited to the University General Account concerned for the year 2019-20.

S. No	Vr. No & Date	Particulars	Amount
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1	138/7.11.19	Conveyance allowance , for 9/19 (Vc peshe 4members)	2550-00
2	139/7.11.19	Conveyance allowance , for 10/19 (Vc peshe 4members)	5020-00
3	149/29.11.19	Conveyance allowance , for 10/19 Ad Building 4 members)	19960-00
4	158/9.12.19	Conveyance allowance, 11/19 (Vc peshe 5members)	8740-00
5	160/9.12.19	Conveyance allowance ,11/19 (Register peshe 4 members)	12780-00
6	170/28.12.19	Conveyance allowance,11/19(AD Building 4 members)	5340-00
7	171/31.12.19	Conveyance allowance,12/19 (Register peshe 3 members)	7540-00
8	197/11.02.20	Conveyance allowance ,1/20 (Register peshe 4 members)	6900-00
9	201/13.02.20	Conveyance allowance ,12/19(Vs peshe 6 members)	10100-00
10	202/14.2.20	Conveyance allowance ,1/20(Vc peshe 6 members)	9210-00
Total			88140-00

2019-20

Code No

- 18

**YOGI VEMANA UNIVERSITY – PROCEEDINGS ISSUED WITHOUT MENTIONING
REGISTRATION / DESPATEN NUMBERS – IRREGULAR**

As verified from the following Schemes, it is noticed that University were issued proceedings for various purposes without mentioning Registration / despaten numbers, which is irregular. Hence action would need to be taken to follow the office procedure as per District office manual and other manuals.

1. Endowment Account
2. Girls Hostel, YSR Engineering College Account
3. One time catchup account
4. SARC Account
5. YSR Engineering College of YVU Account
6. Rusa Account
7. Commuters Account
8. C P Brown Library Account
9. General Revenue Account 9/19 to 3/20
10. Inspection Account

CASH BOOK NOT MAINTAINED PROPERLY – “Rusa A/c” – 2019-20

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.

Code No – 8

**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 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	20000

		Tiles in the work of left entrance.	
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Code No – 8

2018-19

Code No – 8

YOGI VEMANA UNIVERSITY – C P BROWN LIBRARY – ADVANCE DRAWN TOWARDS ARRANGEMENT OF TILES – NOT ADJUSTED Rs. 20,000/-

An amount of Rs. 20,000/- was drawn and paid to Sri N. Srinivasa Achari, Asst. Engineer, Y V University towards arrangement of tiles at entrance of three floors of lift pit. But advance bills were not produced to office or amount not refunded to the University as n the close of Audit. Hence advance amount would need to be recovered with interest from the concerned and credit particulars pointed out to Audit.

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

Code No – 9

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)	Amout
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 :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 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 Equivalent rank.

Category III: Includes Gazetted Officers.

But there is no provision for PA to registrar(Non Gazetted 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 were remit to General revenue account under intimate to audit for verification.

