

**AUDIT REPORT ON THE ACCO  
VIKRAMA SIMHAPURI UNIVERSITY UNIVERS  
NELLORE DISTRICT FOR THE Y**

**File Number : SA/NLR/NELLORE/UNIV(1)/VIKRAMA SIMHAPURI UNIVERSITY/2017-18**

**Name Of the Auditor (s) :**

1. Mr/Mrs PADMAVATHI - SENIOR AUDITOR
2. Mr/Mrs UMA - SENIOR AUDITOR
3. Mr/Mrs SUBRAMANYAM - SENIOR AUDITOR
4. Mr/Mrs RAMAKRISHNAM RAJU - SENIOR AUDITOR
5. Mr/Mrs SATYANARAYANA - SENIOR AUDITOR
6. Mr/Mrs POORNA KALIKA - SENIOR AUDITOR
7. Mr/Mrs SASI NIRMALA - SENIOR AUDITOR
8. Mr/Mrs SUBRAMANI - SENIOR AUDITOR
9. Mr/Mrs RAJYALAKSHMI - ASSISTANT AUDIT OFFICER

**Date Of Audit :**

From 25-05-2019 To 27-07-2019

**Name (s) of Executive Authorities :**

1. Mrs V. Veeraiah - Vice-Chancellor From 01-04-2017 To 31-03-2018
2. Mrs M. Chandraiah - Registrar From 01-04-2017 To 05-02-2018
3. Mrs A. Durga Prasadarao - Registrar From 06-02-2018 To 31-03-2018

**GENERAL FUND**

**Para Number : 1**

**OTHERS (Code : 18) Rs : 0**

**2. General Financial Review:**

The opening balances in the cash books were not in agreement with the closing balances of the previous year (Detailed in VSU Account Table-2).

The closing balance Rs. 33,00,65,216.50 was not agreed with the consolidated closing balances of the annual Account of Rs.31,87,02,942.33 for the Fin Table-1) and was also in agreement with closing balances in the pass books after allowing for un-remitted cash on hand at the close of the year subject to rec

**Consolidated Closing Balances as per Cashbooks**

maintained in the University: **330065216.50**

**Consolidated Closing Balances as per**

**Annual Account of VSU for the F.Y.2016-17 : 318702942.33**

**Difference 11362274.17**

This different has been occurred as the following accounts not taken into Final Accounts for the F.Y.2017-18.

Name of the Account	Opening Balance as on 01.04.2017	Receipts Rs.	Total Receipt Rs.
Kavali PGC Spl.Fee	7616070.19	3458038	11066108.19
Kavali PGC Scholarship Account	2707628	2337163	5044791
Kavali PGC Hostel Account	654016.53	3221869	3875885.53
Total	10977713	9008270	19985982.7

As per Cash Books maintained by the Vikrama Simhapuri Unives

VSU Account Table-1

2017-18					
Head of Account	Opening Balance	Receipt	Total Receipts	Expenditure	Closing Balance
TD Account	18223951	18021983	36244934	9680415	26564519
SSS Account	242060.5	4048396	4290456.5	3925713	36543.5
TS Account	8306911	12830831	21137742	30935235	201807
UGC Development Account	3745072.46	1359394	5104466.46	4947010	158056.46
EPF Account	1318891.5	2089927	3398818.5	2837798	562020.5
SS Account	50981.5	84110	141091.5	70866	71005.5
Endowment Account	733678.5	142028	875706.5	700000	175706.5
Instrument Account	6100510	6326322	12426832	9415373	3011459
Development Account	2407026.59	34227011	36634037.59	33673238	2966793.59
Scholarship Account	2900396	655802	9545198	7290676	2254522
Affiliation Account	540017.5	12587162	13127179.5	13039979	87200.5

Hotel Account	0	0	0	0	0
P&M Account	3935643	18038875	14866218	13922574	142644
PST Account	3727613	1192160	4919773	1891813	3828760
HR Current Account	57551.81	91594874	91652125.81	89446210	228915.81
General Account	4426296.87	131193718	125828014.9	125148025	18671889.87
Examination Account	18938927	94721983.12	113652938.1	93580189.56	28152726.56
Savali PGC Spl.Fee	7616076.19	2458038	11866108.19	840838	18226078.19
Savali PGC Scholarship Account	2707626	2337163	5844789	3958897	1886282
Savali PGC Hostel Account	654816.53	321869	3875885.53	3825891	49994.53
Vendor Fund Account	979330	37452	1036782	1000000	16782
General Fee Account	657973.5	11144887	11882568.5	7683482	4119078.5
Fee Collection Account	2778342.5	2661779	5481121.5	3489784	1958417.5
Total	256147481	612338164	808485645	538428428.5	338864216.5

VSU Accounts Table-2

Head of Account	CB as on 31.03.2017	Taken as OB as on 01.04.2018	Difference	Remarks
Account	183233951	183233951	0.00	
Account	242868.5	242868.5	0.00	
Account	8386911	8386911	0.00	
Development Account	3745672.46	3745672.46	0.00	
Account	1318891.5	1318891.5	0.00	
Account	50981.5	50981.5	0.00	
Account	723678.5	723678.5	0.00	
Account	6188518	6188518	0.00	
Account	2487820	2487820.59	-0.59	
Account	2989396	2989396	0.00	
Account	548817.5	548817.5	0.00	
Account	0	0	0.00	
M Account	372471	3935643	-163172.00	Two Receipts for Rs.164892.00 (84992-00000) in March 2017 Was not taken into Receipt side in 2016-17 and Expenditure for Rs.1528.00 was not taken into account in Nov 2016 (104892-4528-163172)
Account	3727613	3727613	0.00	
Account	57551.81	57551.81	0.00	
Account	4426296.9	4426296.9	0.00	
Account	18938927	18938927	-0.60	
PGC Spl. Fee	7337872.2	7636078.19	-298197.99	it was not produced to Audit
PGC Scholarship	2707626	2707626	0.00	
PGC Hostel Account	0	654816.53	-654816.53	This account was Not Taken into account in 2016-17 as it was not produced to Audit
Vendor Fund Account	979272	979330	-58.00	Bank Charges not taken into Account in 2016-17(29-29)
Fee Account	657973.5	657973.5	0.00	
Collection Account	2778342.5	2778342.5	0.00	
Total	25682835.3	256147481	-1095445.71	

ABSTRACT FOR THE RECONCILIATION STATEMENTS OF VSU UNIVERSITY ACCOUNTS

Sr.No.	Name of the Account	Closing Balance as per Cash Book	Closing Balance as per Pass Book	Difference	Un cashed cheques	Bank Interest/Others	Bank Charges	un cleared DDV/ Others	Net difference
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RECONCILIATION STATEMENTS FOR THE YEAR 2017-18

		Rs.	Rs.	Rs.	ADD	ADD	LESS	LESS	Rs.
1	General Account	10671989.87	12343382.37	1673192.50	168088.00	9.00	9324.50	100.00	0.00
2	Fee Collection Account	1950417.50	1957285.50	6868.00	6868.00	0.00	0.00	0.00	0.00
3	General Fee Account	411987.5	407558.5	-4329.00	0	0	4329	0	0.00
4	Affiliation Fee Account	97200.86	97356.86	10156.00	10156.00	0.00	0.00	0.00	0.00
5	Examination Account	20153720.56	24329366.56	4176644.00	4176644	0	0	18	0.00
6	Hostel Account	0	0	0.00	0	0	0	0	0.00
7	Development Account	2960793.49	4385983.49	1425190.00	1504090.00	0	0	79500	0.00
8	Tourism Account	3011459.00	3239027.00	218568.00	230268	0.00	0.00	11700	0.00
9	NSS Account	365543.50	365543.5	0.00	0.00	0.00	0.00	0.00	0.00
10	Contributory Pension Scheme Account	201807.52	201807.52	0.00	0.00	0.00	0.00	0.00	0.00
11	Group Insurance Scheme Account	71005.50	71005.50	0.00	0.00	0.00	0.00	0.00	0.00
12	Endowment Account	175706.50	175706.50	0.00	0.00	0.00	0.00	0.00	0.00
13	UGC Development Account	158056.46	158056.46	0.00	0.00	0.00	0.00	0.00	0.00
14	SBI Current Account	2205915.81	2205915.81	0.00	0.00	0.00	0.00	0.00	0.00
15	Scholarship Account	2254522.00	2254522.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Personal Deposit Account	266565519	266565519	0.00	0.00	0.00	0.00	0.00	0.00
17	GPF Account	562020.50	562020.50	0.00	0.00	0.00	0.00	0.00	0.00
18	Projects & Miscellaneous Grants Account	143643.76	1182092.76	1039049.00	1039962.00	0.00	913.00	0.00	0.00
19	Pension Fund Account	16782	16783	-29.00	0	0	29	0	0.00
20	DST Account	302070	3029961	1201.00	1400	0	199	0	0.00
21	Kavali PGC Spl. Fee	10226078.19	10226078.19	0.00	0.00	0.00	0.00	0.00	0.00
22	Kavali PGC Scholarship Account	1086202	1086202	0.00	0.00	0.00	0.00	0.00	0.00
23	Kavali PGC Hostel Account	49994.53	49994.53	0.00	0.0	0.0	0.0	0.0	0.00
<b>Total</b>		<b>330665217.05</b>	<b>338579738.55</b>	<b>8505521.50</b>	<b>8650816.00</b>	<b>9.00</b>	<b>53985.50</b>	<b>91318.00</b>	<b>0.00</b>

II General Account

General Account	
	Closing Balance as per Cash Book as on 31.03.2018
Add:	Un-Cashed Cheques
Add:	ck no 923965 Less deduction 1540515408
Add:	ck no 5012 700706
	<b>Total Amount</b>
Less:	Bank Charges
Less:	Excess Amount Deducted by Bank Ch.No.005706 Rs.3630036200
	<b>Total Amount</b>
	Closing Balance as per bank pass book
	<b>Difference</b>

General Account Un-cashed Cheques

Month& Year	Chq. No	Date
Jan-13		
	958150	23.11.2011
	476639	05.03.2011
	564690	07.07.2012
	564721	11.7.2012
	564725	12.7.2012
	564726	12.7.2012
	564739	15.7.2012
	564740	15.7.2012
	567627	10.9.2012
	567629	10.9.2012
	570451	9.11.2012
	570244	7.12.2012
	708096	08.03.2013
	713145	01.06.2013
Jul-13		
	352458	04.07.2013
Jan-14		
	107	07.01.2014
	193	07.01.2014
Feb-14		
	209	04.02.2014
	334	12.02.2014
	715557	20.02.2014
Mar-14		
	442	19.03.2014
Jun-14		
	809	10.06.2014
Sep-14		
	1253	09.09.2014
Oct-14		
	1356	07.10.2014
Feb-15		
	1774	24.02.2015
May-15		

	2114	05.05.2015
Jun-15		
	2259	19.6.2015
	2262	19.6.2015
	2264	20.6.2015
Aug-15		
	2464	06.08.2015
Sep-15		
	2580	01.09.2015
	2598	03.09.2015
	2613	10.09.2015
	2623	14.09.2015
	2624	14.09.2015
Nov-15		
	2863	09.11.2015
	2865	09.11.2015
From	Jan-16	to
From	Jan-17	to
From	Apr-17	to
	4330	04.04.2017
	4810	04.08.2017
	5179	02.11.2017
	5181	02.11.2017
	5449	22.12.2017
	5554	08.01.2018
	5629	21.04.2018
	5630	24.01.2018
	5631	24.01.2018
	5636	27.01.2018
	5750	14.02.2018
	5791	23.02.2018
	5799	24.02.2018
	5849	01.03.2018
	5894	12.03.2018
	5928	21.03.2018
	5943	22.03.2018
	5844	22.03.2018
	5945	23.03.2018
	5951	29.03.2018
	5952	31.03.2018
	5953	31.03.2019
	5954	31.03.2018
	5955	31.03.2018
	5956	31.03.2018
	5957	31.03.2018
	5958	31.03.2018
	5959	31.03.2018
	5960	31.03.2018
	5961	31.03.2018
	5962	31.03.2018

	9963	31.03.2018
	9964	31.03.2018
	9965	31.03.2018
	9966	31.03.2018
	9967	31.03.2018
	9968	31.03.2018
	9969	31.03.2018
	9970	31.03.2018
	9971	31.03.2018
	9972	31.03.2018
	9973	31.03.2018
	9974	31.03.2018
	9975	31.03.2018
	9976	31.03.2018
	9977	31.03.2018
	9978	31.03.2018
	9979	31.03.2018
	9980	31.03.2018
	9981	31.03.2018
	9982	31.03.2018
	9983	31.03.2018
	9984	31.03.2018
	9985	31.03.2018
	9986	31.03.2018
	9987	31.03.2018
		Total

11) Examination Account

Examination Fee Account		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	20152720.56
Add:	Un-Cashed Cheques	4176664.00
Add:		
	Total Amount	24329384.56
Less:	Uncleared DDs	18
	Difference	24329366.56
	Closing Balance as per bank pass book	24329366.56
	Difference	0.00

Examination Account Uncashed Cheques				
Month& Year	Cheq. No	Date	Amount	Total
2017-18				
Aug-17				
	1373	09/12/17	440	
	1380	09/13/17	200	640
Sep-17				
	1449	09/14/17	2176	
	1460	09/16/17	1000	3176
Oct-17				

	1482	001482/12.10.17	4380	4380
Nov-17				
	1528	001528/18.11.17	3926	
	1533	001533/18.11.17	49718	53644
Dec-17				
	526219	526219/15.12.17	38896	
	526239	526239/22.12.17	2880	
	526245	526245/22.12.17	877	
	526247	526247/22.12.17	4588	
	526248	526248/29.12.17	1832	40185
Jan-18				
	1606	001606/11.01.18	4149	4149
Feb-18				
	1666	001666/28.02.18	300	300
Mar-18				
	1691	001691/06.03.18	1844	
	1698	001698/16.03.18	2676	
	1699	001699/16.03.18	4078	
	1700	001700/16.03.18	1659	
	1701	001701/16.03.18	1841	
	1702	001702/16.03.19	1888	
	1703	001703/16.03.18	1832	
	1704	001704/16.03.18	4322	
	1705	001705/16.03.18	2676	
	1706	001706/16.03.18	2828	
	1707	001707/16.03.18	1841	
	1708	001708/16.03.18	1832	
	1709	001709/16.03.18	1871	
	1715	001715/21.03.18	387	
	1716	001716/21.03.18	382	
	1717	001717/21.03.18	358	
	1718	001718/21.03.18	2497	
	1719	001719/21.03.18	391	
	1720	001720/21.03.18	1891	
	1721	001721/21.03.18	1888	
	1722	001722/21.03.18	1897	
	1723	001723/21.03.18	397	
	1724	001724/21.03.18	741	
	1725	001725/21.03.18	391	
	1726	001726/21.03.18	1241	
	1727	001727/21.03.18	382	
	1728	001728/21.03.18	442	
	1729	001729/21.03.18	788	
	1730	001730/21.03.18	847	
	1731	001731/21.03.18	847	
	1732	001732/21.03.18	488	
	1733	001733/21.03.18	1447	
	1734	001734/21.03.18	847	
	1735	001735/21.03.18	847	

	1736	00173621.03.18	400	
	1737	00173721.03.18	441	
	1738	00173821.03.18	441	
	1739	00173921.03.18	400	
	1740	00174021.03.18	450	
	1741	00174121.03.18	737	
	1742	00174221.03.18	447	
	1743	00174321.03.18	432	
	1751	00175124.03.18	1442	
	1752	00175224.03.18	3860	
	1753	00175324.03.18	3560	
	1754	00175424.03.18	2800	
	1755	00175524.03.18	1867	
	1756	00175624.03.18	4536	
	1757	00175724.03.18	1447	
	1758	00175824.03.18	7106	
	1759	00175924.03.18	5636	
	1760	00176024.03.18	1447	
	1761	00176124.03.18	7842	
	1762	00176224.03.18	1447	
	1763	00176324.03.18	1460	
	1764	00176424.03.18	15788	
	1771	00177129.03.18	420951	
	1772	00177229.03.18	133471	
	1773	00177329.03.18	550118	
	1774	00177429.03.18	72665	
	1776	00177621.03.18	4400	
	1777	00177721.03.18	7185	
	1778	00177821.03.18	4400	
	1779	00177921.03.18	20000	
	1780	00178021.03.18	12600	
	1781	00178121.03.18	12000	
	1782	00178221.03.18	11100	
	1783	00178321.03.18	5367	
	1784	00178421.03.18	8095	
	1785	00178521.03.18	2239578	
	1786	00178621.03.18	5400	
	1787	00178721.03.18	1000	
	1788	00178821.03.18	1000	
	1789	00178921.03.18	1000	
	1790	00179021.03.18	1860	
	1791	00179121.03.18	1400	
	1792	00179221.03.18	700	
	1793	00179321.03.18	700	
	1794	00179421.03.18	1447	
	1795	00179521.03.18	4370	
	1796	00179621.03.18	2292	
	1797	00179721.03.18	14477	
	1798	00179821.03.18	2942	
	1799	00179921.03.18	5777	

	1800	001800/31.03.18	2840	
	1801	001801/31.03.18	2840	
	1802	001802/31.03.18	6771	
	1803	001803/31.03.18	3636	
	1804	001804/31.03.18	2093	
	1805	001805/31.03.18	4212	
	1806	001806/31.03.18	5365	
	1807	001807/31.03.18	4286	
	1808	001808/31.03.18	38600	
	1809	001809/31.03.18	50040	
	1810	001810/31.03.18	285960	
	1811	001811/31.03.18	19500	
	1812	001812/31.03.18	4814	
	1813	001813/31.03.18	6782	
	1814	001814/31.03.18	1837	
	1815	001815/31.03.18	1000	
	1816	001816/31.03.18	1841	
	1817	001817/31.03.18	3092	
	1818	001818/31.03.18	2676	
	1819	001819/31.03.18	2676	4070279
	Grand Total			4176664

Examination Account Via Cleared D.D.s

Via cleared DD's	
Date	Amount Rs.
	18
Total:	18

III. NSS Account:

NSS Account no.18081010001401 Andhra bank VRC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	36542.50
Add:	Un-Cashed Cheques	0.00
	Total Amount	36542.50
	Closing Balance as per bank pass book	36542.50
	Difference	0.00

IV. Tournament Account:

Tournament Account No.180810100019643 Andhra Bank VRC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	3011459.00
Add:	Un-Cashed Cheques	230268.00
	Total Amount	3241727.00
Less:	Un Cleared DD	11700.00
	Total Amount	3229027.00
	Closing Balance as per bank pass book	3229027.00
	Difference	0.00

Tournament Account Uncashed Cheques			
Month& Year	Chq. No	Date	Amount



Mar-18	67	12.03.18	6000
	68	24.03.18	400
	70	24.03.18	1556
	71	24.03.18	1556
	72	24.03.18	1556
	73	24.03.18	400
	75	31.03.18	3000
	101	31.03.18	3000
	102	31.03.18	3000
	103	31.03.18	3000
	104	31.03.18	3000
	105	31.03.18	3000
	106	31.03.18	3000
	107	31.03.18	3000
	108	31.03.18	3000
	109	31.03.18	3000
	110	31.03.18	3000
	111	31.03.18	3000
	112	31.03.18	3000
	113	31.03.18	3000
	114	31.03.18	3000
	115	31.03.18	3000
	116	31.03.18	3000
	117	31.03.18	3000
	118	31.03.18	3000
	119	31.03.18	3000
	120	31.03.18	3000
	121	31.03.18	3000
	122	31.03.18	3000
	123	31.03.18	3000
	124	31.03.18	3000
	125	31.03.18	3000
	126	31.03.18	3000
	127	31.03.18	3000
	128	31.03.18	3000
	129	31.03.18	3000
	130	31.03.18	3000
	131	31.03.18	3000
	132	31.03.18	3000
	133	31.03.18	3000
	134	31.03.18	3000
	135	31.03.18	3000
	136	31.03.18	3000
	137	31.03.18	3000
	138	31.03.18	3000
	139	31.03.18	3000
	140	31.03.18	25000
	141	31.03.18	25000
	142	31.03.18	25000
	143	31.03.18	25000

TOTAL			210208
Un cleared DDs			
	DD No.	Date	Amount
Oct-17	672828	13.10.17	11700
TOTAL			11700

V) Affiliation Account:

Affiliation Account No.10681010014539 Andhra bank VRC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	87200.86
Add:	Un-Cashed Cheques	7284.00
Add:	Short Debit on 01.12.2017	30.00
Add:	Wrongly credited by the bank on 03.02.2017	2922.00
	Total Amount	97356.86
	Closing Balance as per bank pass book	97356.86
	Difference	0.00

Affiliation Account Un cashed Cheques			
Month& Year	Chq. No	Date	Amount
Mar-18	246	06.03.2018	2776
	249	06.03.2018	1292
	250	06.03.2018	1542
	253	07.03.2018	1494
TOTAL (A)			7284
Short Debit		01.02.2017	30
Wrongly credited by the bank		03.02.2017	2922
TOTAL (B)			2952
TOTAL (A-B)			10156

VI) Development Account Reconciliation Statement:

Development Account No.10681010019634 Andhra Bank VRC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	2969793.49
Add:	Un-Cashed Cheques	1504690.00
	Total Amount	4464483.49
Less:	Un-cleared DD	79500.00
	Total Amount	4385983.49
	Closing Balance as per bank pass book	4385983.49
	Difference	0.00

Development Account Uncashed Cheques			
Month& Year	Chq. No	Date	Amount
Mar-18	991	13.03.2018	385000
	997	21.03.2018	8190
	1004	31.03.2018	207270
	1005	31.03.2018	4230
	1006	31.03.2018	882000
	1007	31.03.2018	18000

TOTAL			158400
Un-cashed DDs			
	DD No.	Date	Amount
Nov-16	44752	06.11.2016	6800
Dec-16	899100	22.12.2016	11500
TOTAL			79500

VII) Fee Collection Account:

Fee Collection Account No.1068100103224 Andhra bank VRC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	195047.50
Add:	Un-Cashed Cheques	6800.00
	Total Amount	1957285.50
	Closing Balance as per bank pass book	1957285.50
	Difference	0.00

Fee Collection Account Uncashed Cheques			
Month& Year	Chq. No	Date	Amount
Mar-18	00000 8	29.12.17	6800.00

VIII) Hostel Account:

Hostel Account		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2017	0.00
Add:	Un-Cashed Cheques	0.00
	Total Amount	0.00
	Closing Balance as per bank pass book	0.00
	Difference	0.00

Hostel Account K.WALI

Hostel Account		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	49914.53
Add:	Un-Cashed Cheques	0.00
	Total Amount	0.00
	Closing Balance as per bank pass book	.00
	Difference	0.00

IX) Endowment Account:

Endowment Account No.106810100023035 Andhra Bank VRC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	175706.50
Add:	Un-Cashed Cheques	0.00
Add:	Bank Interest	0.00
	Total Amount	175706.50
	Closing Balance as per bank pass book	175706.50
	Difference	0.00

X) GFP Account:

GFP Account No.106810100032671 Andhra bank VRC Centre		Amount Rs.
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	Closing Balance as per Cash Book 31.03.2018	562920.50
Add:	Un-Cashed Cheques	0.00
	Total Amount	562920.50
	Closing Balance as per bank pass book	562920.50
	Difference	0.00

XII U.G.C. Development Account:

U.G.C. Development Account No.10681010023372 Andhra bank VBC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	158056.46
Add:	Un-Cashed Cheques	0.00
	Total Amount	158056.46
	Closing Balance as per bank pass book	158056.46
	Difference	0.00

XIII GIS Account:

GIS Account No.106810100012127 Andhra Bank VBC Centre		Amount Rs.
	Closing Balance as per Cash Book 31.03.2018	71005.50
Add:	Un-Cashed Cheques	0.00
	Total Amount	71005.50
	Closing Balance as per bank pass book	71005.50
	Difference	0.00

XIV Scholarship Account:

Scholarship Account No.10681001043352 Andhra bank VBC Centre		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	2254522.00
Add:	Un-Cashed Cheques	0.00
	Total Amount	2254522.00
	Closing Balance as per bank pass book	2254522.00
	Difference	0.00

XV Contributory Pension Scheme Account:

CPS Account No.106810100012136 Andhra bank VBC Centre		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	201807.52
Add:	Un-Cashed Cheques	0.00
	Total Amount	201807.52
	Closing Balance as per bank pass book	201807.52
	Difference	0.00

XVI General Fee Account:

General Fee Account No.106810100019625 Andhra bank VBC Centre		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	4119078.5
Add:	Un-Cashed Cheques	0
	Total Amount	4119078.5
Less:	Uncleared DDs	43520
	Total Amount	4075558.5
	Closing Balance as per bank pass book	4075558.5
	Difference	0

Un cleared DDs

DD No.	Date	Amount Rs.
445751	06.11.2017	43526.00
TOTAL		43526.00

XVI) Personal Deposit Account:

PD Account No.8448-118-59 DDO Code : 0881-0345-001		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	266565519
Add:	Un-Cashed Cheques	0
	Total Amount	266565519
	Closing Balance as per bank pass book	266565519
	Difference	0

XVII) SHI Current Account:

SHI Current Account No.36597901712 SBL, Nidheru		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	2285915.81
Add:	Un-Cashed Cheques	0.00
	Total Amount	2285915.81
	Closing Balance as per bank pass book	2285915.81
	Difference	0.00

XVIII) Projects & Miscellaneous Account:

P&M Grants Account No.10081010054123		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	143643.76
Add:	Un-Cashed Cheques	1839962.00
	Total Amount	1983605.76
Less:	Bank Charges	913.00
	Total Amount	1982692.76
	Closing Balance as per bank pass book	1982692.76
	Difference	0.00

P&M Grants Account Uncashed Cheques			
Month& Year	Chq. No	Date	Amount
Dec-16	64	08.12.2016	150
	66	08.12.2016	200
	70	16.12.2016	150
	72	16.12.2016	200
	74	16.12.2016	200
Aug-17	204	04.08.2017	150
Oct-17	237	12.10.2017	3455
Dec-17	269	04.12.2017	450
Dec-17	271	04.12.2017	200
Mar-18	296	12.03.2018	9293
	297	12.03.2018	68535
	299	21.03.2018	23400
	300	21.03.2018	200
	301	31.03.2018	8525
	302	31.03.2018	17887
	303	31.03.2018	49030
	304	31.03.2018	589963

	385	31.03.2018	159254
TOTAL			1039962
Bank Charges			
		20.12.2016	776
		05.08.2017	30
		17.08.2017	6
		28.08.2017	30
		28.08.2017	65
		19.01.2018	6
TOTAL			913

## XVI Pension Fund Account:

Pension Fund Account		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	16782
Add:	Un-Cashed Cheques	0
	Total Amount	16782
Less:	Bank Charges	29
	Total Amount	16753
	Closing Balance as per bank pass book	16753
	Difference	0

## XXI DST Account:

DST Account		Amount Rs.
	Closing Balance as per Cash Book as on 31.03.2018	2028760
Add:	Un-Cashed Cheques	1400
	Total Amount	2030160
Less:	Bank Charges	199
	Total Amount	2029961
	Closing Balance as per bank pass book	2029961
	Difference	0

DST Account Uncashed Cheques			
Month& Year	Chq. No	Date	Amount
	3	04.10.2017	200
	20	13.12.2017	1000
	24	19.01.2018	200
TOTAL			1400
Bank Charges			
		02.03.2017	115
		24.11.2017	30
		24.11.2017	30
		30.11.2017	6
		03.02.2018	18
TOTAL			199

## Para Number : 2

OTHERS (Code : 18) Rs : 0

## 3) General Review of the Financial Position:

The Main Source of the income was the Grant-in-aid released by the Government, which constituted 62% of the total income. Rest of the income potentiality and no steps were taken to extend the activities beyond the income from grants.

## Para Number : 3

**NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 6****PARA NO.4****PERMINANT ADVANCE - PERMINANT ADVANCE GIVEN TO UNIVERSITY AUTHORITIES - UNSPENT AMOUNT NOT REMITTED - IRREGUL**

The following amounts were drawn and paid towards Permanent Advance through Vouchers No.s and dates detailed in the column N into General Funds. The amount was kept in cash on hand only. It is highly irregular. Action would be taken to recover the unspent balance amounts from tl

**GENERAL ACCOUN**

Vr.No. & Date of recoupment of P.A.	Permanent Advance given to whom	Advance amount of P.A.	Recoupment amount	Unspent Amount
41/18.4.17	P.A. to Vice Chancellor	20000.00	19633.00	367.00
54/21.4.17	Registrar	20000.00	18755.00	1245.00
67/29.4.17	Registrar	20000.00	17858.00	2142.00
85/3.5.17	Registrar	20000.00	19927.00	73.00
91/4.5.17	P.A. to Vice Chancellor	20000.00	18739.00	1261.00
92/4.5.17	Registrar	20000.00	19889.00	111.00
110/11.5.17	Registrar	20000.00	19989.00	11.00
115/16.5.17	Special Officer, PGC, Kavali	10000.00	9842.00	158.00
129/22.5.17	Head of the Dept. Chemistry	5000.00	4908.00	92.00
136/24.5.17	P.A. to Vice Chancellor	20000.00	19872.00	128.00
168/6.6.17	Principal, VSU, Nellore	5000.00	4653.00	347.00
170/6.6.17	Principal, VSU, Nellore	5000.00	3240.00	1760.00
177/8.6.17	Registrar	20000.00	15387.00	4613.00
184/10.6.17	P.A. to Vice Chancellor	20000.00	19704.00	296.00
188/13.6.17	P.A. to Vice Chancellor	20000.00	19518.00	482.00
195/13.6.17	Registrar	20000.00	19940.00	60.00
204/21.6.17	P.A. to Vice Chancellor	20000.00	16955.00	3045.00
207/22.6.17	Registrar	20000.00	19820.00	180.00
245/6.7.17	Registrar	20000.00	19662.00	338.00
262/10.7.17	Special Officer, PGC, Kavali	10000.00	9958.00	42.00
263/10.7.17	Principal, VSU, Nellore	10000.00	9917.00	83.00
264/10.7.17	Principal, VSU, Nellore	10000.00	9510.00	490.00
284/15.7.17	Registrar	20000.00	18400.00	1600.00
288/18.7.17	P.A. to Vice Chancellor	20000.00	19636.00	364.00
299/20.7.17	Special Officer, PGC, Kavali	10000.00	9930.00	70.00
323/2.8.17	Registrar	20000.00	19812.00	188.00
327/2.8.17	Special Officer, PGC, Kavali	10000.00	9660.00	340.00

329/4.8.17	Registrar	20000.00	18829.00	1171.00
334/7.8.17	P.A. to Vice Chancellor	20000.00	19892.00	108.00
341/9.8.17	Special Officer, PGC, Kavali	10000.00	9922.00	78.00
345/10.8.17	Registrar	20000.00	19913.00	87.00
350/16.8.17	Principal, VSU, Nellore	10000.00	9235.00	765.00
351/16.8.17	Principal, VSU, Nellore	10000.00	9270.00	730.00
366/22.8.17	P.A. to Vice Chancellor	20000.00	19879.00	121.00
367/22.8.17	Registrar	20000.00	17483.00	2517.00
369/24.8.17	Registrar	20000.00	19953.00	47.00
384/31.8.17	Special Officer, PGC, Kavali	10000.00	9508.00	492.00
385/31.8.17	Special Officer, PGC, Kavali	10000.00	7445.00	2555.00
412/11.9.17	Head of the Dept. Chemistry, VSU, Nellore	5000.00	4918.00	82.00
413/12.9.17	Registrar	20000.00	18618.00	1382.00
435/22.9.17	Special Officer, PGC, Kavali	10000.00	9893.00	107.00
436/22.9.17	Head of the Dept., Zoology, VSU, Nellore	5000.00	4939.00	61.00
455/3.10.17	P.A. to Vice Chancellor	20000.00	19855.00	145.00
456/3.10.17	Special Officer, PGC, Kavali	10000.00	9240.00	760.00
469/6.10.17	Registrar	20000.00	19925.00	75.00
484/11.10.17	P.A. to Vice Chancellor	20000.00	19940.00	60.00
493/18.10.17	Special Officer, PGC, Kavali	10000.00	9900.00	100.00
499/20.10.17	Registrar	20000.00	16566.00	3434.00
507/24.10.17	Special Officer, PGC, Kavali	10000.00	9550.00	450.00
517/30.10.17	Registrar	20000.00	19900.00	100.00
537/2.11.17	Special Officer, PGC, Kavali	10000.00	9900.00	100.00
538/2.11.17	Registrar	20000.00	19962.00	38.00
544/4.11.17	P.A. to Vice Chancellor	20000.00	19659.00	341.00
564/9.11.17	Special Officer, PGC, Kavali	10000.00	9653.00	347.00
572/14.11.17	Registrar	20000.00	18685.00	1315.00
585/18.12.17	Special Officer, PGC, Kavali	10000.00	9500.00	500.00
586/18.11.17	Registrar	20000.00	18574.00	1426.00
595/22.11.17	P.A. to Vice Chancellor	20000.00	19921.00	79.00



617/28.11.17	Special Officer, PGC, Kavali	10000.00	9700.00	300.00
622/28.11.17	Asst. Registrar, VSU, Nellore	10000.00	9960.00	40.00
649/6.12.17	Registrar	20000.00	19515.00	485.00
657/12.12.17	Special Officer, PGC, Kavali	10000.00	9900.00	100.00
658/12.12.17	Special Officer, PGC, Kavali	10000.00	9950.00	50.00
675/19.12.17	P.A. to Vice Chancellor	20000.00	19764.00	236.00
676/19.12.17	Registrar	20000.00	19723.00	277.00
679/21.12.17	Special Officer, PGC, Kavali	10000.00	9397.00	603.00
682/22.12.17	Principal, VSU, Nellore	10000.00	9931.00	69.00
683/22.12.17	Principal, VSU, Nellore	10000.00	9576.00	424.00
706/3.1.18	Registrar	20000.00	17192.00	2808.00
714/5.1.18	Registrar	20000.00	18738.00	1262.00
717/8.1.18	Head of Dept. Physics, VSU, Nellore	5000.00	4950.00	50.00
719/8.1.18	P.A. to Vice Chancellor	20000.00	19325.00	675.00
730/10.1.18	Head of the Dept. Chemistry	5000.00	4840.00	160.00
731/10.1.18	Principal, VSU, Nellore	10000.00	9914.00	86.00
741/20.1.18	Special Officer, PGC, Kavali	10000.00	8096.00	1904.00
753/22.1.18	Registrar	20000.00	18206.00	1794.00
769/27.1.18	Special Officer, PGC, Kavali	10000.00	9800.00	200.00
776/30.1.18	Special Officer, PGC, Kavali	10000.00	9360.00	640.00
779/6.2.18	Principal, VSU, Nellore	10000.00	6686.00	3314.00
812/6.2.18	Registrar	20000.00	19897.00	103.00
813/6.2.18	Registrar	20000.00	18421.00	1579.00
815/6.2.18	Registrar	20000.00	19417.00	583.00
820/6.2.18	P.A. to Vice Chancellor	20000.00	19921.00	79.00
821/6.2.18	Asst. Registrar, VSU, Nellore	10000.00	9495.00	505.00
832/16.2.18	P.A. to Vice Chancellor	20000.00	15773.00	4227.00
834/17.2.18	Registrar	20000.00	19891.00	109.00
852/22.2.18	Special Officer, PGC, Kavali	10000.00	9950.00	50.00
899/8.3.18	Registrar	20000.00	19423.00	577.00
905/12.3.18	Registrar	20000.00	18630.00	1370.00
923/15.3.18	Registrar	20000.00	19835.00	165.00

927/17.3.18	Registrar	20000.00	15582.00	4418.00
941/23.3.18	P.A. to Vice Chancellor	20000.00	19926.00	74.00
943/23.3.18	P.A. to Vice Chancellor	20000.00	19878.00	122.00
953/31.3.18	Head of the Dept. Zoology, PGC, Kavali	5000.00	4943.00	57.00
<b>Total</b>				<b>68954.00</b>

**Para Number : 4****NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 6**

Para.No.5

Code.No.7

**Maintenance of University Hostels Mess Charges yet to be Collected :- Rs.6,07,634.19**

The University is being maintained the hostels for university students and the Chief Wardens of are responsible for recovery of hostels dues from all each academic courses and to clear all hostel dues within three months of completion of financial year. (end of the Examinations) Failing which appropriate Rs.6,07,643.19 and the practice of the University that collection of the Mess dues from the students at the time of issue of the final certificates should be avoided.

The Details of Mess Dues as on 31.03.2019 are as follows.

The Copies of Mess Dues issued by the Competent Authority of The University are enclosed to this Audit report as Annexures XII to XIX.

**ABSTRACT**

VSU POST GRADUATE CENTRE HOSTEL :: KAVALI	Amount Rs.	Detailed In Annexure No.
1 <sup>st</sup> Year Boys (II Sem)	0.00	Annexure-XII
1 <sup>st</sup> year Girls (II Sem)	17109.11	Annexure-XIII
2 <sup>nd</sup> year Boys (IV Sem)	815.08	Annexure-XIV
2 <sup>nd</sup> Year Girls (IV Sem)	0.00	Annexure-XV
<b>A- Total</b>	<b>17924.19</b>	
VSU Collage, Kakuturu, Nellore		
1 <sup>st</sup> Year Girls (II Sem)	99692	Annexure-XVI
1st Year Boys (II Sem)	154656	Annexure-XVII
2nd Year Girls (IV Sem)	11253	Annexure-XVIII
2nd Year Boys (IV Sem)	324109	Annexure-IXX
<b>B- Total</b>	<b>589710</b>	
<b>TOTAL (A+B)</b>	<b>607634.19</b>	

**Para Number : 5****NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 5**

Para.No.06

Code No.07

**COLLECTION OF TUITION FEE FROM STUDENTS- BALANCE AMOUNT NOT COLLECTED AS ON 31.03.2018: 5,86,135.00**

Candidates seeking admission into various courses offered by the University were required to pay tuition fee as prescribed by it on the due dates men University to collect the amount of term fee due from the students within the prescribed due dates. As of March, 2018, the University was yet to collect Rs.5,1

**DCB Statement of Tuition Fee Collection as per the DCB Statements produced by the VSU University Authorities**

VSU Kakuturu, Nellore	Demand Rs.	Collection Rs.	Balance Rs.
I year	3727840	3677525	50315
II year	3401330	3324545	76785
<b>Total:</b>	<b>7129170</b>	<b>7002070</b>	<b>127100</b>
<b>VSU PG Centre, Kavali</b>			
I year	1833710	1418958	414952
II year	1138965	1094982	44083
<b>Total:</b>	<b>2972675</b>	<b>2513940</b>	<b>459035</b>
<b>GRAND TOTAL</b>	<b>10101845</b>	<b>9516010</b>	<b>586135</b>

**Para Number : 6****ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 26150950**

Para.No.7

Code.no.8

**Non-adjustment of Out-Standing Advances - Needs to be adjusted early.**Rs. 2,61,50,950.00

During the course of audit, it was noticed that number of advances were given to the employees of the University to meet the emergent contingent expenditure, but it has been found that even after exp

As per the Chapter 14.1 Advances and Deposits of Common Finance & Accounting Rules for Universities in the State of Andhra Pradesh, Advances shall be given to Departmental officers of the Univ in Form 46 duly furnishing the details with supporting vouchers.

According to the provisions laid down in APFC Volume I, all advances that were paid to the employees shall be adjusted within one month from the date of drawl. But in the following instances no a purpose it was drawn. AP Financial Code prescribes that the second advance could only be drawn when the first advance is adjusted.

As per the record provided to audit, it has been revealed that the advances amounting to Rs. 2,61,50,950.00 as detailed below are lying unadjusted till date.

Reasons for non-adjustment of contingent advances may be explained to audit and early efforts may be made to adjust these out-standing advances under intimation to audit.

**General Account Pending Advances :-****2015-16**

S. No	V.No. /Date	Advance paid to	Description	Amount Rs.
1	259/16.07.2015	G. Sujay Kumar Assistant Registrar, VSU College, Nellore.	Seat leveling and stitching of seat covers to Bolero Vehicle bearing No, AP26 TA 2574	15,000
2	336/14.08.2015	G. Sujay Kumar Assistant Registrar, VSU College, Nellore	Purchase of fire extinguisher and other necessary items like painting, labor charges for obtaining fitness certificate for the University Bus..	10,000
3	435/24.09.2015	Dr.Ch. Srinivasa Rao Assoc. Professor Dept. of Commerce VSUPG Centre, Kavali	Organizing National Seminar entitled Prospects and Emerging Trends of E-Banking and E-Commerce from 5 <sup>th</sup> Oct, 2015 to 6 <sup>th</sup> Oct, 2015	50,000

4	555/07.11.2015	Registrar, VSU College, Nellore	Providing hospitality in the Affiliated Colleges Principals/ Correspondents- meet on 07/11/2015	3,500
5	573/20.11.2015	Prof. N.R.V. Ramana Reddy, Special Officer, VSUPG Centre, Kavali	Purchase of 4F cable, FC Pigtaills, SC Patch card, FC- Db Connections, OFC Ethernet Converters, RJ 45 SFP, 4F cable and terminator, for installing the OFC Connectivity to VSUPG Centre, Kavali.	24,800
6	754/02.02.2016	Registrar, VSU College, Nellore	Providing hospitality and hirers charges on the Affiliated Colleges Principals/ Correspondents meet on 02/02/2016	3,000
7	759/03.02.2016	Dr. K.V.S.N. Jawahar Babu, Assoc. Professor, Dept. of Tourism, VSU College, Nellore.	Undertake study tour to Kerala	25,000
8	850/03.03.2016	Dr. P. Subbaramaraju, Asst. Professor, Dept. of Social Work VSU College, Nellore.	Towards organizing National Conference, on -Inclusive Growth Strategies for Women empowerment in Indian Context- during 10.03.2016 to 11.03.2016	25,000
9	870/10.03.2016	Dr. P. Subbaramaraju, Asst. Professor, Dept. of Social Work VSU College, Nellore.	Sanctioned by ICSSR towards organizing National Conference, on -Inclusive Growth Strategies for Women empowerment in Indian Context- during 10.03.2016 to 11.03.2016	70,000
10	881/18.03.2016	Dr. A. Prasad, Assoc. Professor, Dept. of Computer Science, VSU College, Nellore.	To meet the expenditure on repairs to the 20 Desktop Systems, Servicing and Installation of Operating System and various software for the Lab purpose	7,800
11	902/3.03.2016	Prof. P. Venkata Rao, Principal VSU College, Nellore	Towards organizing the College Day for the year 2016-17	1,50,000
12	910/31.03.2016	Dr. G. Sujay Kumar Asst. Registrar, VSU College, Nellore.	Purchase of required items to University Vehicle Innova being used by Hon-ble Vice-Chancellor, VSU College	17,500
			Total	4,01,600

## 2016-17

S.No	V.No./Date	Advance paid to	Description of Advance	Amount Rs.
1	201/24.06.2016	Registrar, VSU Nellore .	Towards TA & DA, Hospitality and other sitting Allowance	130000.00
2	354/01.09.2016	Dr.CH.Vijaya, Assistant Professor, Dept., of Chemistry	For conduction of National Workshop	40000.00
3	437/05.10.2016	Dr.R.Prabhakarrao, Assistant Professor, Dept., of English	Vehicle Advance	57025.00
4	466/25.10.2016	Prof.M.Chandraiah, Head of Dept., of Commerce	For conduction of National Workshop	100000.00
5	474/28.10.2016	Dr.K.Narasimharao, Assistant Professor, Dept., of English	For conduction of National Workshop	100000.00
6	519/24.11.2016	Dr.KVSN Javaharababu, Assistant Professor, Dept., of Tourism Management	For conduction of National Workshop	100000.00
7	529/29.11.2016	Dr.Ussenaiah, Assistant Professor	For conduction of RUSA Work Shop	100000.00

8	538/29.11.2016	Registrar, VSU Nellore .	Towards Hospitality and other sitting Allowances for EC Meeting	24000.00
9	571/10.12.16	Dr.K.Narasimharao, Assistant Professor, Dept., of English	For conduction of RUSA Work Shop	100000.00
10	626/03.01.17	BSS Bhagavan, Assist., Professor	Vehicle Advance	34890.00
11	675/21.01.17	Dr.Sujay Kumar	For conduction of Republic day	5000.00
12	764/25.02.17	Prof.M.Chandraiah, Head of Dept., of Commerce	For conduction of National Workshop	3500.00
			Total	794415.00

## General Account Pending Advances Abstract

Year	Advance Amount
2015-16	401600.00
2016-17	794415.00
Total	1196015.00

## Examination Account Pending Advances

Examination Account :				
in	Advance Drawn favour of	Purpose	Voucher No. & Date	Amount
2010-2011				
	Prof. T. Sudha	Conduct of external practical exams in MCA V sem.	25/06.12.10	1,800.00
	Prof. T. Sudha	Conduct of external practical exams in MCA III sem.	26/06.12.10	1,815.00
	Prof. T. Sudha	Conduct of MCA I sem external practical exams	65/11.02.11	1,815.00
	1. Jawahar Bharathi Degree College, Kavali	Towards payment of remuneration to the staff for conduct Degree Ist year examinations	75/21.03.11	20,000.00
	2. DKW College, Nellore	..do..	75/21.03.11	26,000.00
	3. Govt.Degree College, Rapur	..do..	75/21.03.11	3,000.00
	4. Sri Nethaji Degree College, Sangam	..do..	75/21.03.11	6,600.00
	5. Govt., Degree College, Udayagiri	..do..	75/21.03.11	5,000.00
	6. Visvodaya Govt., Degree College, Venkatagiri	..do..	75/21.03.11	9,000.00
	7. MSR Degree College, Vinjamur	..do..	75/21.03.11	11,000.00
		Total		86030.00

## 2011-2012

in	Advance Drawn favour of	Purpose	Voucher No. & Date	Amount
	Prof. T.Sudha	Advance towards to conduct MCA VI sem major project and viva voce of practical examination.	05/25.04.11	1,380.00

Prof. T.Sudha	Advance towards to conduct MCA IV sem examinations	15/06.05.11	1,815.00
1. The Principal, JB Degree college, Kavali	Advance towards to conduct I Year II sem exams of MBA May 2011	25/18.05.11	4,000.00
Prof. T.Sudha	Advance towards to conduct SVURPGCET-2011	26/25.05.11	29,499.00
Govt., Degree College, Udayagiri	Towards to Conduct B.Ed Examinations.	59/22.07.11	8,000.00
Prof. T.Sudha	Advance towards to conduct MCA II sem practical examinations	71/17.08.11	1,300.00
Sri P. Muni Ranganadham, Supdt(OSD)	Advance for hiring of charges of vehicles to distribute confidential materials to examination centers	79/27.08.11	20,000.00
1. The Principal, Sri Sarvodaya Degree College, Nellore	Advance for conduct of Degree supplementary exams of all affiliated colleges.	80/27.08.11	7,612.00
2. Govt., Degree College, Rapur	"	80/27.08.11	3,621.00
3. Visvodaya Govt., Degree College, Venkatagiri	"	80/27.08.11	5,894.00
4. J.B. Degree College, Kavali	"	80/27.08.11	15,723.00
5. Govt., Degree College, Udayagiri	"	80/27.08.11	5,833.00
6. MSR Degree college, Vinjamur	"	80/27.08.11	6,242.00
Prof. T.Sudha	Advance towards to meet the expenditure to be incurred in connection with conduct of the MCA III sem practical examination	181/04.01.12	1,450.00
Prof. T.Sudha, Dept., of Computer Science, VSU, Nellore.	Advance towards to meet the expenditure to be incurred in connection with conduct of the MCA Ist sem practical examination	235/24.02.12	1,450.00
1. The Principal, G.S. Arts & Science College, Buchireddypalem	Advance towards to meet the expenditure of remuneration to the staff drafted for examination duty and other expenditure for conducting the I & II year degree examinations Mardh'2012 to all affiliated colleges scheduled from 29.03.12 to 17.04.12	249/26.03.12	23,000.00
2. The Principal, Govt. Degree College, Rapur.	..do..	249/26.03.12	7,000.00
3. The Principal, MRR Govt. Degree College, Udayagiri	..do..	249/26.03.12	12,500.00
4. The Principal, Jawahar Bharathi Degree College, Kavali	..do..	249/26.03.12	53,000.00
5. The Principal, MSR Degree College, Vinjamur	..do..	249/26.03.12	26,000.00
6. The Principal, SKR Govt. Degree College, Gudur	..do..	249/26.03.12	31,500.00
7. The Principal, Sri Nethaji Degree College, Sangam	..do..	249/26.03.12	21,000.00
8. The Principal, Sri Sarvodaya Degree College, Nellore	..do..	249/26.03.12	21,000.00
Total:			3,08,819.00
2012-2013			
The Principal, DKW Govt., Degree College for Women, Nellore	Advance towards to meet the expenditure of Remuneration to the staff drafted for examination duty & to meet other expenditure for conducting II year end examinations of MBA form 11.04.12 to 26.04.12	11/17.04.12	8,000.00
The Principal, DKW Govt.,	Advance towards to meet the expenditure of	21/01.05.12	20,000.00

Degree College for Women, Nellore	remuneration to the staff drafted for examination duty & other expenditure 1 year 1 <sup>st</sup> sem-end exams of MA/MSc/Med/MSW from 02.05.12 to 14.05.12		
1. The Principal, NBKR College of Education, Vidyanagar	Advance towards to meet the expenditure of Remuneration to the staff drafted for Examination duty & other Expenditure for conduct the B. Ed. Degree Exams August'12, from 06.08.12 to 25.08.12	101/01.08.12	10,000.00
2. The principal ,S. K. R. Govt., Degree College ,Gudur	..do..	101/01.08.12	15,000.00
3. The Principal ,SRJ Degree College, Atmakur	..do..	101/01.08.12	5,800.00
4. The Principal, Govt., Degree College, Udayagiri	..do..	101/01.08.12	7,500.00
The Principal T. Sudha V. S. U. College, Nellore	Advance towards to conduct of the II sem External Practical Exams from 19 to 21'st.	119/18.08.12	1,260.00
1. The Principal, Govt., Degree College, Rapur	Advance towards to meet the Expenditure of Remuneration to the chief superintendents and to the staff drafted for Examination duty & other Miscellanies Expenditure in connection with conducting the 1 & 2 year Degree supplementary Examinations september'12	132/11.09.12	6,000.00
2. The Principal, SKR Govt., Degree College, Gudur	..do..	132/11.09.12	18,000.00
3. The Principal, MSR Degree College, Vinjamur	..do..	132/11.09.12	7,000.00
4. The Principal, Govt., Degree College, Udayagiri	..do..	132/11.09.12	9,500.00
5. The Principal, Jawahar Bharathi Degree College, Kavali	..do..	132/11.09.12	28,500.00
The Principal, DKW Govt., Degree College for Women, Nellore	Advance towards to meet the expenditure of Remuneration to the staff drafted for examination duty and other miscellaneous expenditure in connection with conduct the PG Second year of III sem exams from 15.11.12 to 28.11.12	198/19.11.12	16,000.00
The Principal, DKW Govt., Degree College for Women, Nellore	Advance towards to meet the expenditure of Remuneration to the staff drafted for conducting the first sem-end exams of MBA/MCA 3 Year LLB III sem courses from 04.03.13 to 13.03.13	279/27.02.13	44,000.00
1. The Principal, Aaditya Degree College, Nellore	Advance towards to meet the expenditure of Remuneration to the staff drafted for exam duty and other expenditure for conducting the 3 year Degree Examinations March'13 from 30.03.13 to 20.04.13	297/26.03.13	42,000.00
2. The Principal MRR Government Degree College, Udayagiri	..do..	297/26.03.13	16,000.00
3. The Principal Jawahar Bharathi Degree College, Kavali	..do..	297/26.03.13	50,000.00
4. The Principal MSR Degree College, Vinjumar	..do..	297/26.03.13	48,000.00
6. The Principal SKR Govt., Degree College, Gudur	..do..	297/26.03.13	32,000.00
7. The Principal SV Degree College, Nellore	..do..	297/26.03.13	28,000.00
8. The Principal Viswam Degree College, Naidupet	..do..	297/26.03.13	25,000.00
		Total:	4,37,560.00

2013-2014			
Advance Drawn in favour of	Purpose	Voucher No. & Date	Amount
The Principal D. K. Govt., College for Women, Nellore	Advance Towards to Meet The Expenditure of Remuneration to the Staff drafted for Examination duty and other Expenditure for Conducting the II Year of IV Sem and Exams of PG/MBA/MCA Course from 20.04.13 to 20.05.13	4/25.04.13	50,000.00
2. Head of the Department of Biotechnology, VSU College, Nellore	Advance towards to Conducting the Second Year IV Sem Practical Examinations of M.SC Course Scheduled from 13.05.13 to 20.05.13	22/18.05.13	3,000.00
3. Head of the Department of Marine Biology, VSU College, Nellore	..do..	22/18.05.13	3,000.00
4. Head of the Department of (IC) Biotechnology, VSU College, Nellore	..do..	22/18.05.13	3,000.00
The Principal S.R.J.D. College, Atmakur	Advance to wards to meet the Expenditure the Expenditure of Remuneration to the Staff drafted for Examination duty and other Expenditure for Conducting the B.ED Examinations.	73/24.7.13	8,000.00
The Principal Govt. Degree College , Udayagiri	..do..	74/24.7.13	8,000.00
1. The Principal, Govt., Degree College, Udayagiri	Advance towards to meet the expenditure of Remuneration to the Staff drafted for Examination duty and other Expenditure for Conducting the Three year Degree Supplementary Examinations Oct,2013 scheduled from 29.10.13 to 22.11.13	177/25.10.13	12,000.00
2. The Principal MSR Degree College, Vinjamur	..do..	177/25.10.13	16,000.00
The Principal Aditya Degree & PG College, Nellore	Advance towards to meet the Expenditure to the Staff drafted for Examination duty and other Expenditure for Conducting the First and Third Sem end Examinations from 17.2.14 to 4.3.14 MBA/MCA/MBA-, 3 Years LLB III & V Sem	308/13.2.14	11,000.00
1. GVK Degree College, Kothur	Advance towards to meet the Expenditure of Remuneration to the Staff drafted for Examination duty and other Expenditure for Conducting the Three year Degree Examinations March/April'14 from 4.4.14 to 28.4.14	356/29.3.14	14,000.00
2. MRR Govt. Degree College, Udayagiri	..do..	356/29.3.14	17,000.00
3. MSR Degree College, Vinjamur	..do..	356/29.3.14	52,000.00
5. Sri Nethajai Degree College, Sangam	..do..	356/29.3.14	22,000.00
6. Sri Sarvodaya Degree College, Nellore	..do..	356/29.3.14	31,000.00
7. Sri Shiridi Sai Ram Degree College, Atmakur	..do..	356/29.3.14	17,000.00
		Total:	2,67,000.00
2014-2015			
Advance Drawn in favour of	Purpose	Voucher No. & Date	Amount
1. The Principal, SRJ Degree College, Atmakur	Advance towards to meet the expenditure staff drafted for examination duty and contingent expenditure for conducting B.Ed Degree	66/14.07.14	5,000.00



Advance Drawn in favour of	Purpose	Voucher No. & Date	Amount
	Examinations for the academic year 2013-14 from 17.07.14 to 28.07.14		
2. The Principal, Govt. Degree College, Udayagiri	Advance towards to meet the expenditure staff drafted for examination duty and contingent expenditure for conducting B.Ed Degree Examinations for the academic year 2013-14 from 17.07.14 to 28.07.14	66/14.07.14	7,500.00
The Principal, Geethanjali Institute of PG Studies, Nellore	Advance towards to meet the expenditure of Remuneration to the staff drafted for examination duty and other expenditure for conducting I, II Year of II & IV sem of MBA and MCA Examinations 01.08.14 -25.08.14	84/31.07.14	37,849.00
1. The Principal, MRR Govt., Degree College, Udayagiri	Advance towards to conduct the Supplementary 3 year Degree Examinations of BA/B.Com/BSc/BBM/BCA/BA(OL), Pre Degree in OL Examinations Sept'14 from 10.09.14 to 27.09.14	102/06.09.14	12,907.00
2. The Principal, Jagan's Degree College, Nellore	Advance towards to conduct the Supplementary 3 year Degree Examinations of BA/B.Com/BSc/BBM/BCA/BA(OL), Pre Degree in OL Examinations Sept'14 from 10.09.14 to 27.09.14	102/06.09.14	22,802.00
3. The Principal, MSR Degree College, Vinjamur	Advance towards to conduct the Supplementary 3 year Degree Examinations of BA/B.Com/BSc/BBM/BCA/BA(OL), Pre Degree in OL Examinations Sept'14 from 10.09.14 to 27.09.14	102/06.09.14	20,523.00
1. The Principal, Jagan's Degree & PG College, Nellore	Advance amount sanctioned towards to meet the expenditure of Remuneration to the staff drafted for examination duty and other expenditure for conducting the MA/MSC/MCOM/MSW/MFM/Med examinations of all affiliated colleges from 20.11.14 to 05.12.14	139/20.11.14	17,000.00
3. The Principal, SRJ Degree College, Atmakur	-do-	139/20.11.14	4,000.00
The Principal, STPM Govt. IASE College, Nellore	Advance amount sanctioned towards to meet the expenditure of Remuneration to the staff drafted for examination duty and other expenditure for conducting of the B.Ed Degree supplementary examinations Nov'2014	140/22.11.14	32,000.00
1.The Principal Geethanjali, Nellore	Advance amount Sanctioned Towards to meet the Expenditure of Remuneration to the Staff drafted for Examination Duty and other expenditure for Conducting MBA/MCA/MBA-/LLB,III and V Sem V.S. University	157/30.12.14	13,315.00
2.The Principal, S.Chavan's College, Nellore	Advance amount Sanctioned Towards to meet the expenditure of Remuneration to the Staff drafted for Examination Duty and other expenditure for Conducting MBA/MCA/MBA-/LLB,III and V Sem V.S. University	157/30.12.14	16,508.00
1. Geethanjali Inst., of. PG Studies, Nellore	Advance amount sanctioned towards to meet the expenditure of Remuneration to the staff drafted for examination duty and other expenditure for conducting the I Sem of MBA & MCA end examinations Feb 2015 i.e from 10.02.15 to 23.02.15	196/24.02.15	12,000.00
2. The Principal, S. Chavan Inst., of. Computer Applications	..do..	196/24.02.15	15,500.00
		Total:	2,16,904.00
Dr. G. Vijaya Anand kumar babu, Associated Professor, Dept of Bio - Technology, V.S. University, College, Nellore	Advance amount Sanctioned towards meeting the Expenditure for the Processing Of Coding Work remuneration and to meet other Expenditure like Purchase of Stationery and	178/5.3.16	60,000.00

	other miscellaneous Expenditure in Connection with the UG Three year Degree Supplementary Examination, November'15 and ug Three Year Degree (CBCS) First Sem Examination, December'15		
		Total:	60,000.00

2016-2017

Advance Drawn in favour of	Purpose	Voucher No. & Date	Amount
Dr.G. V. Anand Kumar Babu, VSU College, Nellore	Towards payment of Contingent amount in connection with the conduct of 5 year Integrated MSc Food Technology II and III Sem first & third sem of PG Course MSc, MA & M.com practical Examinations for the month of December, 2016	174/19.12.16	
	1. MSc Biotechnology		9,500.00
	2. MSc Food Technology		9,500.00
	3. 5 Year Integrated MSc Food Technology		9,500.00
	4. MSc Microbiology		9,500.00
	5. MSc Statistics		4,000.00
		Total:	42,000.00

Examination Account :2017-18

Advance Drawn in favour of	
Dr.Anele Prasad, Principal, VSU college, Nellore	Advance amount sanctioned towards payment expenditure of emergency requirement in connection with the
Head of Incharge , Department of Food Technology, VSU College, Nellore	Advance amount sanctioned towards payment Contingent expenditure in connection with the conduct of Prac
Head of Incharge, 14 Department Arts & Science, VSU PG Centre, Nellore	Advance amount sanctioned towards payment of Contingent amount in connection with the conduct of II &IV
Dr.Anele Prasad, Principal, VSU college, Kakuturu	Advance amount sanctioned towards payment of remuneration to the examiner and strong room staff in conn
Dr. M.Ussenaiah, Asst., Professor, Department of Computer Science	Advance amount sanctioned towards payment of TA&DA remuneration to the examiners and Co-ordinator
Dr.Anele Prasad, Principal, VSU college, Kakuturu	Advance amount sanctioned towards payment of remuneration to the examiners and Strong Room staff conne
9 Departments, VSU College, Kakuturu	1)MSc., Organic Chemistry, VSU College, Kakuturu II semester
	IV semester
	2)MSc., Bio-Technology, VSU College, Kakuturu IInd semester
	IV semester
	3)M.Sc., Food Technology, VSU College, Kakuturu II semester
	IVth semester
	4)M.Sc.,Micro biology, VSU College, Kakuturu IInd semester

	IVth semester
	5)M.SW., VSU College, Kakuturu IIInd semester
	IVth semester
	6)M.Sc., Statistics with CA,VSU College, Kakuturu IIInd semester
	IVth semester
Dr.AneDe Prasad, Principal, VSU college, Kakuturu	Advance amount sanctioned towards payment of remuneration to the examiners to meet the expenditure in co
Head Incharge, Department of Food Technology, VSU College, Kakuturu	Advance amount sanctioned towards payment of Contingent expenditure in connection with conduct of practi
Dr.P.Chenchu Reddy, Department of MBA.,VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners staff and coordinat
Dr.R.Prabhakar, Co-ordinator and Assistant Professor, Department of English, VSU Kakuturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners and coordinators a examinations for the month of September, 2017 and revaluation of answer scripts of 3year and 5 year LLB & I
Assistant Controller of Examinations, VSU College, Kakuturu	Advance amount sanctioned towards payment of remuneration to the examiners & strong room staff and purc supplementary examinations for the month of November/December, 2017.
Dr.KVS Javahar Babu, Department of Tourism Management,VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners and coordinator, ir 2017.
Dr.M.Thyagaraju, Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners and coordinator, ir
Head In charge of the Departments	Advance amount sanctioned towards payment in connection the practical advance are payable to MSC., course 1)MSC., Organic Chemistry II sem
	2) III sem
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of remuneration to the examiners strong room staff and purcha supplementary examinations for the month of November/December, 2017.
Head In charge Department of Food Technology, VSU, Kakuturu	Advance amount sanctioned towards payment of contingent amount in connection with the conduct of practic
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA & remuneration & Drafted examiners and coordinat
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of remuneration examiners strong room items in connection wi month of November/December, 2017.
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA and remuneration to the staff drafted examiner and December, 2017.
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA and remuneration to the staff drafted examiners and and revaluation of MCA II & IV sem examination for the month of May, 2017.
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA and remuneration to the staff drafted examiners and revaluation of B.P.Ed., II sem examination for the month of September, 2017.
The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of TA/DA and remuneration to the staff drafted examiners and sem examinations for the month of February, 2018.

The Assistant Controller of Examination, VSU College, Kakuturu	Advance amount sanctioned towards payment of remuneration to the examiners and Co-ordinator for valuation month of November, 2017.
Dr.I.Veera Reddy, Assistant Professor, Department of Chemistry, VSU, Nellore	Advance amount sanctioned towards payment of purchase of stationary items in connection with the coding w

**ABSTRACT**

Sl.No.	Year	Amount Rs.,
1.	2010-11	86030.00
2.	2011-12	308819.00
3.	2012-13	437560.00
4.	2013-14	267000.00
5.	2014-15	216904.00
6.	2015-16	60000.00
7.	2016-17	42000.00
8.	2017-18	18152980.00
<b>Total:</b>		<b>19571293.00</b>

**Hostel Account Pending Advances**

Advance Drawn in favour of	Purpose	Voucher No. & Date	Amount
<b>2014-15</b>			
Prof.K. Murugaiah, Principal & Warden, VSU College, Nellore	Advance towards necessary works immediately at boys Hostel at Santhapet, Nellore 1. Damage of water pipe line. 2. Repair and replacement of doors 3. Electrical repairs 4. Miscellaneous works.	25/03.11.14	25000
Dr.T. Veera Reddy, Deputy Warden, VSU College, Nellore	Advance towards Water supply lines provided to men Hostel-I for arranging the water to supply because old pipelines are damaged.	33/29.12.14	15000
Dr.T. Veera Reddy, Deputy Warden, VSU College, Nellore	Advance towards processing storing water by way of water tank and also for payment of rent at the rate of rent per day for 4 tabs for storage of the water containers in the Hostel.	34/29.12.14	10000
Dr.M. Tyagaraju, Deputy Warden & Asst. Professor	Advance towards expenditure with the approval of Hostel Advisory Committee and submit the bills as per the usual procedure existing and adjust the amount after payment of bills by the Hostlers for the purchase of provisions, vegetables and milk etc.	38/25.02.15	100000
<b>Total:</b>			<b>1,50,000.00</b>

NSS Account Pending Advances				
Advance Drawn in	Advances favour of	Purpose	Voucher No. & Date	Amount
2014-15				
	Dr.K. Ramesh Reddy, Asst., Professor and NSS Co-Ordinator, V.S. University, Nellore	Advance transfer of 1st installment from NSS Account to NSS Programme Co-ordinator cum programme officer's for enabling him to pay the said amount to the 101 programme officers to conduct NSS Regular and Special Camps during the year 2014-15	02/23.03.15	43,05,100.00
Total:				43,05,100.00

Tournament Account - Advances not adjusted Rs. 928542-00

S.No.	Vr.no. & Date	Name of the Item	Amount	RS.
1.	16/26-12-2016	Advance amount sanctioned to Dr.R. Prabhakar, Assist., Director of Sports VSU Nellore.	428542-00	
2.	13/18-11-2016	Advance amount sanctioned to Dr.R. Prabhakar, Assist., Director of Sports VSU Nellore.	500000-00	
		Total:	928542-00	

Abstract of Advances Pending as on 3

General Account	1196015.00
Examination Account	19571293.00
Hostel Account	150000.00
NSS Account	4305100.00
Tournament Account	928542.00
<b>Total</b>	<b>26150950.00</b>

Para Number : 7

**ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 1753270**

PARA NO.8

CODE NO.8

**ADVANCES - ADVANCES WERE SANCTIONED FOR SPECIFIC PURPOSES - NOT ADJUSTED IN STIPULATED TIME - IRREGULAR RS.17,53,27**

During the course of audit, It is noticed that a total amount of Rs.1753270.00 was sanctioned towards advances for specific purposes to th adjusted within 15 days. But the advances were not adjusted either by the receivers of the Advances or recovered from them by the University Authorities C

Immediate action would need to be taken to recover the amounts of advances from the persons responsible and adjust the same to univers

A-General Account

Sl.No.	Vr. No. & Date	Receiver of the advance	Purpose	Amount sanctioned
1	44/18.4.17	Smt.K.Girijamma, House owner	For hiring the Registrar-s	34000.00

			residence	
2	176/8.6.17	The Registrar, VSU, Nellore	Towards TA/DA & hospitality to the inquiry committee	60000.00
3	214/23.6.17	The Registrar, VSU, Nellore	To conduct the Board of Studies meeting	12500.00
4	265/11.7.17	The Registrar, VSU, Nellore	To conduct the Board of Studies meeting	20000.00
5	247/6.7.17	Dr. Y. Dayakar, Associate Professor in Zoology, SKR Govt. Degree College, Gudur	To conduct of one week orientation programme	40000.00
6	512/27.10.17	G.Sujay Kumar, Asst. Registrar	Towards roads permit fees	4000.00
7	548/6.11.17	Dr.ChilumuriSrinivasa Rao, Asst. Registrar	To conduct the Board of Studies meeting	50000.00
8	596/23.11.17	G.Sujay Kumar, Asst. Registrar	To conduct the Board of Studies meeting	24000.00
9	615/27.11.17	M.Suseela, Asst. Prof.	To conduct of National Seminar	50000.00
10	713/5.1.18	The Executive Engineer, R&B, Nellore	For arranging the Helipad of CM visit	200000.00
11	713/5.1.18	SB Sainath, Asst. Prof.	For refreshment items	50000.00
12	713/5.1.18	G.Sujay Kumar, Asst. Registrar	For gardening of VSU campus	60000.00
13	713/5.1.18	G.VijayaAnand Kumar Babu, Asst., Prof.	Preparing flowers and installation for CM visit	70000.00
14	713/5.1.18	A.Prasad, Principal,VSU College, Kakatur	For CM visit	100000.00
15	713/5.1.18	M/S Renuka Hireres, Nellore	For arranging for dias for CM visit	350000.00
16	713/5.1.18	M/S Shree Pro sound & Lights, Nellore	For arranging small systems	100000.00
17	713/5.1.18	CS Sai Prasad Reddy, Dy. Registrar	For invitations & transportation	25000.00
18	713/5.1.18	R.Prabhakar, Asst. Prof.	For clearing the campus of VSU	50000.00
19	775/30.1.18	The Registrar, VSU, Nellore	To be attend EC meeting for Velagapudi TA/DA	42000.00
20	835/20.2.18	G.Sujay Kumar, Asst. Registrar	Purchase of mobile for Registrar	15000.00
21	842/21.2.18	G.Sujay Kumar, Asst. Registrar	Purchase of rickshaw for boys hostel	32000.00
22	818/6.2.18	G.Sujay Kumar, Asst. Registrar	For taking charge	34200.00

			of new Registrar	
23	823/6.2.18	M/S Mulumudi Engg., Pvt. Ltd., Nellore	For purchase of electrical items to new campus, Kakuturu	249570.00
24	919/15.3.18	Smt.Y. Vijaya Lakshmi, Owner	For guest house hiring	51000.00
25	946/24.3.18	The Registrar, VSU, Nellore	To EC meeting at Amaravathi TA/DA	30000.00
			Total	1753270.00
<b>B-TOURNAMENT ACCOUNT</b>				
1	5/20.9.17	Dr.R. Prabhakar, Assistant Director	Towards sending University Teams to Participate in the IVT for the year 2017-18	484200.00
		S VSU College, Kakuturu		
2	6/26.9.17	Dr.R. Prabhakar, Assistant Director	Towards Sitting charges TA& DA Committee members	100000.00
		S VSU College, Kakuturu		
3	9/21.11.17	Dr.R. Prabhakar, Assistant Director	Towards sending University Teams to Participate Inter University Teams to for the year 2017-18	398500.00
		S VSU College, Kakuturu		
4	13/21.12.17	Dr.R. Prabhakar Assistant Director	Towards sending University Team for the year 2017-18	471500.00
		S VSU College, Kakuturu		
5	14/22.2.18	Dr.R. Prabhakar, Assistant Director	Towards sending University Teams to Participate in the IVT for the year 2017-18	48200.01
		S VSU College, Kakuturu		
6	20/28.2.18	Principal, VSU College, Kakuturu	Towards payment of Cricket Pitch Long Jump pit Cleaning	58000.00
			<b>B-TOTAL</b>	<b>1560400.01</b>
<b>C-NSS ACCOUNT</b>				
1	02/29.3.2018	NSS Co-Ordinator cum Programme Officer VSU College, Kakuturu	Towards Ist Instalment for Conducting regular and special camp programme for the year 2017-18	3925713.00
			<b>C-TOTAL</b>	<b>3925713.00</b>
			<b>GRAND TOTAL (A+B+C)</b>	<b>7239383.01</b>

Para Number : 8

ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 97700

ParaNo.9

Code No.8

Fee collection Account- Advances pending Adjustments- Irregular Rs.97,700.00

During the year under Audit an aggregate amount of Rs.97700-00 was drawn and paid to the Principal, Vikrama Simhapuri University, Kakatur as Sports Meet of Students, Scholars, teaching staff and non-teaching staff for the year 2017-18. On verifying the Fee Collection Account Vouchers with reference vouchers and expenditure details are also not produced to the audit. Keeping the Funds for a long period without remitting the unspent Balances is irregular.

Hence the advances were left unadjusted even at the closure of audit is Irregular. The advances paid would need to be adjusted immediately.

S.No	Vr.No/Date	Particulars	Amount
1	4/13.-11-.17	Advance amount Sanctioned to The Principal, VSU College , Nellore to meet the Expenditure related to VSU Collegiate games tournament fir the year 2017-18	37700-00
2	9/23.2.2018	Advance amount Sanctioned to The Principal, VSU College , Nellore towards expenditure in connection with the Annual sports meet 2017-18 for students, Scholars , teaching staff, and non-teaching staff of VSU , Nellore	60000-00
		<b>TOTAL:</b>	<b>97700-00</b>

Para Number : 9

ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 40000

Projects and Miscellaneous A

Para.No.10

Code No.08

Advance drawn but not Adjusted - needs Action- Rs. 40,000/-

An amount of Rs.40,000/- was drawn as advance in voucher No. 104 date: 26.12.2017 in the name of Sri Chilumuri Srinivasarao, PG Centre, Kaval 2017 at KSSR, Hyderabad.

The advance should be adjusted within three months from the date of drawn. The said advance was not adjusted as on the close of audit. This type of

Para Number : 10

VIOLATION OF RULES (Code : 9) Rs : 8517763

P ( code :9 [19])

GENERAL ACCOUNT

PARA NO.11

CODE NO.9

HEAVY EXPENDITURE INCURRED ON CERTAIN ITEMS OF PURCHASES - TENDERS/QUOTATIONS NOT CALLED FOR RS.8517763.00

During the course of audit, the following items were purchased without calling of Tenders and Quotations. It is contrary to rules. The intention is to evade the rules. In view of the above defect, the entire amount of expenditure of Rs. 8517763.00 is held under objection. Any financial loss sustained in this regard is to be borne by the Government.

A-GENERAL ACCOUNT

Sl.No.	Vr.No. & Dt.	Details of Purchases	Amount incurred
1	733/11.1.18	Towards Supply of 107 HP units of computers for office use from M/S Sai Systems & Communications, Nellore.	5276181.00
2	755/23.1.18	Towards Supply of 30 HP units of Desk top computers for office use from M/S Sai Systems & Communications, Nellore.	1334718.00
3	944/23.3.18	HP 03 units computers series & 05 Nos. laser prints	1221514.00
		A-Total	7832413.00
		<b>B-DEVELOPMENT ACCOUNT</b>	
1	123/5.9.17	Towards purchase of Office furniture to New Chambers of the Vice Chancellor and Registrar at	622150.00



		VSU, Kakuturu (M/S Amma Furnitures , Nellore)	
		<b>B-TOTAL</b>	<b>622150.00</b>
		<b>C-TOURNAMENT ACCOUNT</b>	
1	8/18.11.17	Towards purchase of Sports equipments to Physical Education Department, VSU, Kakuturu (M/S Surya Sports, Nellore)	14500.00
2	10/24.11.17	Towards Supply of Sports Equipments to the Physical Education Department, VSU, Kakuturu	48700.00
		<b>C-TOTAL</b>	<b>63200.00</b>
		<b>GRAND TOTAL (A+B+C)</b>	<b>8517763.00</b>

**Para Number : 11****VIOLATION OF RULES (Code : 9) Rs : 0**

P ( code :9 [19])

**GENERAL ACCOUNT**

PARA NO.12

CODE NO.9

**NON COLLECTION OF LATE FEE ON DELAY SUBMISSION OF BOOKS IN UNIVERSITY LIBRARY - IRREGULAR.**

As verified from the library records of the Vikrama Simhapuri University, Kakuturu, it is noticed that late fee was not collected from the students.

Due to such delay, the books were stagnated for a long time at limited students only. To avoid the stagnation of books with a fewer students, a late fee was imposed on the students.

Therefore, immediate action would need to be taken to impose the late fee and the collection details shall be produced in the next audit.

**Para Number : 12****VIOLATION OF RULES (Code : 9) Rs : 18167**

P ( code :9 [19])

**Development Account**

ParaNo.13

Code No.9

**Short Deductions - GST regarding to Security Guard charges- Paid 15% (VAT) deducted instead of 18% (GST) for payment of hired Security Guard charges.**

During the course of Audit for the Financial Year 2017-18, It is noticed certain short deductions were made regarding to hiring of Security Guards for the University Library (Act of 12/2017) and Andhra Pradesh State Goods and services Tax 2017, (Act of 06/2017) came into force on 01.07.2017.

In view of the implementation of the GST Act Services Taxes were converted as GSC by enhancing the Tax from 15% to 18% w.e.f.01.07.2017. But the implementation was not done.

Therefore, The difference amount of Rs.18167.00 has to be paid to the GST Head of Account concerned immediately to rectify the wrong deductions.

The competent authority should take corrective steps in this matter by making this payment to GST Department and the same fact shall be informed to the audit.

No	Vr.No	Dated	Gist	Total Amount sanctioned	GST deducted(15%)	GST to be deducted(18%)	Short deduction
1.	102	11.08.17	Amount paid to M/S Prakash Security Guards towards the settlement of their bill for having hired 29 Security Guards to the	208379	31257	37508	6251.00

		university in the month of July, 2017.				
124	13.09.17	Amount paid to M/S Prakash Security Guards towards the settlement of their bill for having hired 29 Security Guards to the university in the month of August, 2017.	199515	29927	35913	5986.00
148	24.10.17	Amount paid to M/S Prakash Security Guards towards the settlement of their bill for having hired 29 Security Guards to the university in the month of September, 2017.	197496	29624	35549	5925.00
		Total:				18162.00

Para Number : 13

**VIOLATION OF RULES (Code : 9) Rs : 0**

P ( code :9 [19])

Development Account

ParaNo.14

Code No.9

Development Account - HRA drawn paid to Sri K.KoteswaraRao (MPE-NMR) - Authority Not Produced - Needs Recovery:

During the course of audit for the year 2017-18, It is noticed that

Sri K.Koteswara Rao (MPE), NMR who is working at PG Centre,

Sri K.Koteswara Rao (MPE), NMR, who is working at PG Centre, Kavali was allowed to pay HRA @ 14.5% especially among all the minimum time Vice-Chancellor, Vikrama Simhapuri University and vide G.O. MS. No. 76, Finance (HRM.V.PC) Dept., Dated: 24.06.2015.

As per GO MS No.95 Dated:12.06.2017 read with G.O.Rt.No.3080, General Administration (Cabinet) Department, Dt:09.09.2014. and Council of Ministers conditions:

a) Remuneration thus calculated shall from now onwards form an all inclusive consolidated monthly payment for all purposes.

b) No other allowances shall be paid.

c) No other increase in any form like annual increments etc shall be admissible on the above consolidated monthly remuneration.

d) The enhancement is applicable to those contract employees who have been appointed against vacant sanctioned posts. The enhancement is also applicable to the Government Department.

e) No further recruitment shall be made on contract basis without prior approval of the Government in Finance Department. For any appointment in the Government (CCA) Rules, 1991 may be imposed and the appointments made irregularly shall be cancelled. The salary bills of such

irregular appointees shall not be admitted in the treasuries.

The functionaries working on contract basis/the minimum time scale employees are not eligible for any other allowances like HRA & CCA.

In view of such HRA allowance allowed to pay to Sri K.Koteswara Rao (MPE), NMR, The authority for payment of HRA to the minimum time scale admissible or not.

Hence, the authority for payment of HRA to Sri K.Koteswara Rao (MPE), NMR, shall be produced to audit immediately. If the competent authority payments. Therefore, the excess payments made to the employee needs to recover in lumpsum from him and the same shall be remitted to the Development /

Para Number : 14

VIOLATION OF RULES (Code : 9) Rs : 0

P ( code :9 [19])

ParaNo.15

Code No.9

TRANSACTIONS - AMOUNT DRAWN AND TRANSMITTED FROM ONE ACCOUNT TO ANOTHER ACCOUNT - UN AUTHORIZED- AVOID IN

As verified from the certain accounts related to Vikrama Simhapuri University, it is noticed that the amounts were drawn from accounts, and trans not possible to certify the correctness of the Expenditure. The Accounts maintained for specific purposes like Scholarship Account, Projects & Miscellaneous

Action would need to be taken to re credit these diverted amounts to the right head of accounts concerned immediately, duly intimating the fact to Au persons responsible.

Transferred from	Amount Transferred To						
	NPS Account	GPF Account	Gen Acct	Dev Acct	M&P Acct	SBI Current Acct	Affiliation Acct
Account No. 10100012136	11035448	522198					
Fee Account No. 00019625			7000000	680000			
Section Account No. 11033224			3200000				
Scholarship Account No. 11033252			5300000	1000000			
Project Account No. 10100014539			2000000	4110000			
Development Account No. 7861712			89445471				
Account No. 00019634					350000		
Account No. 8448-110-Code : 0801-0345-						96880415	
& Miscellaneous Account No. 106810100054123			70000				
Affiliation Fee Account No. 10100000070			17300000	11499909			100000
	11035448	522198	124315471	17289909	350000	96880415	100000

Para Number : 15

VIOLATION OF RULES (Code : 9) Rs : 0

P ( code :9 [19])

Para no.16

Code No.9

**CONTRIBUTORY PENSION SCHEME (CPS)- NOT IMPLEMENTED As per Guidelines.**

The Contributory Pension Scheme defined as a New Pension Scheme for all Central Government servants joining Government service on or after 1-4 Defined Benefit Pension and GPF would not be available to the new recruits in both the central Government and A.P. State Government services.

The National Pension System (NPS) came into operation with effect from 1st January 2004 and was made applicable to all new employees to Central Governments/Union Territories (UTs) and the Autonomous organizations of the respective State Government/UT are also eligible to join the NPS.

As per procedure approved by PFRDA, a State Autonomous Body (SAB) can adopt NPS only if the concerned State Government/UT have adopted the State Government will be applicable the SABs of the State.

This will have two tiers i.e. Tier-I and II:

**I) TIER-I:**

1. A Government servant will have to make a contribution of 10% of his basic pay plus DA, which will be deducted from his salary bill every month by the P
2. The Government will make an equal matching contribution.
3. There will be no contribution from the Government in respect of individuals who are not Government employees
4. Tier-I contributions (and the investment returns) will be kept in a non- with drawable Pension Account.

**II) TIER-II:**

1. Contributions will be kept in a separate account that will be with drawable at the option of the Government servant.
2. Government will not make any contribution to Tier-II account.

In order to implement the Scheme, there will be a Central Record Keeping Agency (CRA) and several Pension Fund Managers (PFM) to offer three and equities.

The participating entities (PFMs and CRA) would give out easily understood information about past performance so that the individual would be able to ma

**CONTRIBUTORY PENSION SCHEME (CPS) in AP State:**

The New Pension Scheme was started by the Central Government from 1-1-2004 and by the A.P. State Government from 1-9-2004 and it is called as CPS (C

1. Those who appointed in the joining Government service on or after 1-9-2004 have to come under New Pension Scheme.(GO Ms No:653 Fin (Pen.I) Dept ,
2. 10%of basic pay and DA is treated as contributory pension and rounded to nearest rupee.
3. The deduction of 10% contribution from salary of an employee is purely responsible of Drawing and Disbursing Officer.
4. 10% amount deducted from the salary(Basic Pay + DA).
5. The Government will add the same amount to their Contributory Pension Scheme Accounts (CPS accounts called PRAN).
6. Drawing Officer should annexure the schedule to the salary bill which is submitted to the treasury.
7. The number which is allotted by the CRA should be entered in the SR of the individual.
8. Concerned DTOs would give the annual slips of CPS.
9. The employees who are eligible to this scheme should not apply for LPF/GPF.

**STRUCTURE OF CPS:**

1. Under NPS, each subscriber would be allotted a unique 16 digit Permanent Retirement Account Number (PRAN).
2. This number would be portable. The records of transactions and investor would be maintained by Central Record Keeping Agency (CRA).
3. At present NSDL is the CRA and in future the number of CRA would be increased.
4. The subscriber has an option to invest with Pension Fund Manager (PFM).
5. He also has the option to choose any one or multiple PFM to manage his contribution.
6. These PFM will have 3 Kind of funds categorized as E for Equity fund, G for fund investing in Government Securities and C for Fixed income securities

The Complete details of the CPS Scheme and the investment strategy as follows

1. At present, there is only one default scheme for Tier-I for Government employees.
2. In the default scheme, the contribution is allocated to three Pension Fund Managers(PFM)
  - a) SBI Pension Funds Private Limited.
  - b) UTI Retirement Solutions Limited.
  - c) LIC Pension Fund Limited.

3. On 25-05- 2012, Government has revised the allocation ratio of funds (contribution remitted by the DTA/DTOs) from 31:35.5:33.5 to 35:31:34 for the three PFMs
4. On 15-05- 2013, Government has revised the allocation ratio of funds (Contribution remitted by the DTA/ DTOs) from 35:31:34 to 33:34:33 for the three PFMs
5. At present the allocation of funds to three PFMs is as follows
- LIC Pension Fund 33%
  - SBI Pension Funds Pvt Ltd 33%
  - UTI Retirement Solutions 34%
6. Each of the PFMs will invest the funds in the proportion of upto 55% in Government securities, upto 40% in Debt securities, upto 15% in Equity and upto 15% in Government securities.

#### NEW PENSION SCHEME - MAINTAINANCE AGENCY

1. State Government has entered into an agreement with N S D L (National Security Depositories Limited), Bombay to maintain PRAN accounts as Central Retirement Account Number (Permanent Retirement Account Number) allotted & maintained by N S D L, Bombay.

2. For this, N S D L has appointed KARVY Consultants as Facility Centres,

3. There are two Facility Centres

- At Hyderabad and
- At Visakhapatnam.

This university is not following the above rules and guidelines in the implementation of the CPS.

The university authorities are duly collecting CPS subscriptions from the eligible employees who joined on or after 01.09.2014 from their monthly salary amounts were being converted as Fixed Deposits.

#### Non - Remittance of Contributory Pension to NSDL - Irregular:

It was enlightened that huge amount of Rs. 10684985 in respect of contributory pension was deducted from monthly pay bills both teaching and non-teaching employees. The amount was invested on term deposits in the Nationalized bank is located in Hyderabad. Contribution at the time of settlement of CPS amount either retirement or unexpected death occurred while in service.

It is possible that The Govt./Employer share can be matched to the contributory share/employee Share when the CPS subscriptions amount was deducted from the monthly pay bills.

Immediate action should be taken for withdrawal the entire amount Rs. 10684985 by cancelation of all CPS deposits and same amount shall be remitted to the university General Account.

Para Number : 16

VIOLATION OF RULES (Code : 9) Rs : 143433

P ( code :9 [19])

PARANO.17

CODE NO.9

#### TOUR CONDUCTED BY OWN VEHICLES - T.A. CLAIMED - VEHICLES NO. NOT TRACED OUT IN REGIONAL TRANSPORT OFFICER (RTO),

During the course of audit, it was noticed that the following delegates and faculty members were attended to university programmes like, seminars at R.T.A., A.P. portal as mentioned in the TA Claims. Therefore, the genuineness of tours travelled by the claimed vehicles by the claimants mentioned in column 6 of the TA Claims action would need to be taken to recover the entire amounts from the individuals and remit to the university General Account.

Vr.No. & Dt.	Name of the incumbent & designation	Details of vehicles No. as per the voucher	Details of vehicles No. as per the RTO,AP portal	Details of Journey	Amount claimed Rs.
18/4.4.17	Sri VCS Bhaskar, Faculty	Vehicle No. AP 26 9612	Motor cycle	Nellore to Kakuturu	338.00
18/4.4.17	Sri AV Krishna Reddy, Director, Krishna Chaitanya Degree, P.G. College, NLR	Own petrol car No.1899	Not traced	Nellore to Kakuturu	338.00
251/7.7.17	Smt.DM Mamatha, Registrar, SPMVV,TPT	Car No. AP 03 9031	Motor cycle	Tirupati to Nellore	3510.00
274/12.7.17	Sri A. Leela Ratnam, Professor, PMU, TPT	Vehicle No.AP 03	Motor car diesel	Tirupati to Nellore	3510.00

			BD 9742 petrol			
276/12.7.17	Sri RJ Rama Sree, Prof., VidhyaPeetam, TPT.	Vehicle No.AP 04 3483 petrol car	Motor cycle	Tirupati to Nellore	3510.00	
324/2.8.17 S	Sri K.Murugaiah, Prof. SPM University,	Motor car No. AP 26 9778 petrol	Diesel	Tirupati to Nellore	3510.00	
365/22.8.17	Sri K.Vali Pasha, Prof. Sri Yogi Vemana University, Cuddapah	Vehicle No. AP 04 8681 petrol	Not traced	Cuddapah to Nellore	5330.00	
380/29.8.17	SmtA.Kusuma, Prof. VSU,NLR	Vehicle No.AP 03 AB 1234 diesel car	Not traced	Nellore to Velagapudi	5180.00	
380/29.8.17	Sri P.Subrahmanyam Naidu, JB Degree College, KVL.	Car No.AP 26 AN 1432 Diesel	Motor cycle petrol	Kavali to Velagapudi	3978.00	
380/29.8.17	Sri G.Malyadri, Advocate to PG Centre, KVL	Car No. AP 26 BB 7643 diesel	Motor cycle petrol	Kavali to Velagapudi	3978.00	
380/29.8.17	Smt. P.Radhika, Rtd. Principal,VR College, NLR	Vehicle no.AP 26 AA 2371 diesel car	Motor cycle petrol	Nellore to Velagapudi	5058.00	
590/21.11.17	Dr.P.Subrahmanyam Naidu, Reader in Physics,JB College, KVL	AP 26 AT 9819 petrol own car	Diesel car	Kavali to Kakuturu	560.00	
722/8.1.18	Prf.V.Balakrishna Naidu, Dept of Economics, SVU, TPT	AP 03 N 5183 petrol car	Motor cycle	TPT to Kakatur	3432.00	
758/23.1.18	Prf.YCRatnakaram,Dept. of Physics,SVU,TPT.	AP 03 MO 7999 petrol own car	not traced	TPT to Kakatur	3562.00	
758/23.1.18	Prof.D.Krishna Murthy, Dept. of Economics, SVU, TPT	AP 03 AU 5511 by own petrol car	Diesel car	TPT to Kakatur	1096.00	
768/27.1.18	Prof.D.Krishna Murthy, Dept. of Economics, SVU, TPT	AP 03 AU 5511 by own petrol car	Diesel car	TPT to Kakatur	960.00	
781/1.2.18	Dr.P.Radhika, former Principal,VR College and Member, Finance Committee, Nellore	AP 26 3123 own petrol car	Motor cycle	--	7681.00	
799/5.2.18	Prof., N.Savithramma, Dept. of Botany, SVU, TPT	AP 03 TE 3395 petrol car	Diesel goods carriage (TATA Ace)	TPT to Kakuturu	3172.00	
800/5.2.18	Prof., N.Savithramma, Dept. of Botany, SVU, TPT	AP 03 TE 3395 petrol car	Diesel goods carriage (TATA Ace)	TPT to Kakuturu	3172.00	

801/5.2.18	Prof., N.Savithramma, Dept. of Botany, SVU, TPT	AP 03 TE 3395 petrol car	Diesel goods carriage (TATA Ace)	TPT to Kakuturu	3172.00
802/5.2.18	Prof., J.Jacob Dass, Dept., of Zoology, SVU,TPT	AP03 BD 6746 own petrol car	Diesel car	TPT to Kakuturu	976.00
802/5.2.18	Prof., C.Venkata Rao, Dept of Chemistry, SVU, TPT	Ap 03 CG 8099 petrol own car	Motor cycle	TPT to Kakatur	3172.00
803/5.2.18	Prof., C.Venkata Rao, Dept of Chemistry, SVU, TPT	Ap 03 CG 8099 petrol own car	Motor cycle	TPT to Kakatur	3172.00
803/5.2.18	Prof., J.Jacob Dass ,Dept., of Zoology, SVU, TPT	AP03 BD 6746 own petrol car	Diesel car	TPT to Kakuturu	976.00
804/5.2.18	Prof., C.VenkataRao, Dept of Chemistry, SVU, TPT	Ap 03 CG 8099 petrol own car	Motor cycle	TPT to Kakatur	3172.00
804/5.2.18	Prof., J.Jacob Dass,, Dept. of Zoology, SVU,TPT	AP03 BD 6746 own petrol car	Diesel car	TPT to Kakuturu	976.00
806/5.2.18	Prof., J.Jacob Dass, Dept., of Zoology, SVU, TPT	AP03 BD 6746 own petrol car	Diesel car	TPT to Kakuturu	976.00
826/14.2.18	Prof., J.Jacob Dass, Dept., of Zoology, SVU, TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakuturu	3172.00
860/24.2.18	Prof., C.Venkata Rao, Dept of Chemistry, SVU, TPT	Ap 03 CG 8099 petrol own car	Motor cycle	TPT to Kakatur	3172.00
866/28.2.18	Prof., J.Jacob Dass, Dept., of Zoology, SVU, TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakuturu	3172.00
867/28.2.18	Prof., J.Jacob Dass, Dept., of Zoology, SVU, TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakuturu	3172.00
900/8.3.18	Prof, J.Jacob Dass, Dept., of Zoology, SVU,TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakuturu	3172.00
900/8.3.18	Prof.C.VenkataRao, Dept of Chemistry, SVU, TPT	Ap 03 CG 8099 petrol own car	Motor cycle	TPY to Kakatur	3172.00
904/12.3.18	Prof, .J.Jacob Dass, Dept., of Zoology, SVU,TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakuturu	3172.00
904/12.3.18	Prof. C.Venkata Rao, Dept of Chemistry, SVU, TPT	AP 03 CG 8099 petrol own car	Motor cycle	TPT to Kakatur	3172.00
936/22.3.18	Prof., S.Sreehari Sastry, Rtd. UGC BSR Faculty Fellow ,Dept. of Physics, Acharya NU, Guntur	AP 37 TD 5858 diesel own car	Goods carriage (Tipper)	Guntur to Kakuturu	4590.00

937/22.3.18	Prof., S.Sreehari Sastry, Rtd, UGC BSR Faculty Fellow, Dept. of Physics, Acharya NU, Guntur	AP 37 TD 5858 diesel own car	Goods carriage (Tipper)	Guntur to Kakatur	4590.00
937/22.3.18	Prof., J.Jacob Dass, Dept., of Zoology, SVU,TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakaturu	3172.00
938/22.3.18	Prof., S.Sreehari Sastry, Rtd, UGC BSR Faculty Fellow ,Dept. of Physics, Acharya NU, Guntur	AP 37 TD 5858 diesel own car	Goods carriage (Tipper)	Guntur to Kakatur (6.3.18)	4590.00
938/22.3.18	Prof., S.Sreehari Sastry, Rtd,UGC BSR Faculty Fellow ,Dept. of Physics, Acharya NU, Guntur	AP 37 TD 5858 diesel own car	Goods carriage (Tipper)	Guntur to Kakatur 8.3.18)	4590.00
939/22.3.18	Prof., J.Jacob Dass, Dept. of Zoology, SVU,TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakaturu (14.3.18)	3172.00
939/22.3.18	Prof., J.Jacob Dass, Dept. of Zoology, SVU,TPT	AP03 BD 6647 own petrol car	Motor cycle	TPT to Kakaturu (12.3.18)	3172.00
939/22.3.18	Prof.,S.Sreehari Sastry, Rtd, UGC BSR Faculty Fellow, Dept. of Physics, Acharya NU, Guntur	AP 37 TD 5858 diesel own car	Goods carriage (Tipper)	Guntur to Kakatur	4590.00
971/31.3.18	Dr.A.Kusuma, Member VSU Executive Council & Asst., Prof. Dept., of Social Work, Nellore	AP 26 AB 9347 own petrol car	Diesel tractor for private use	-	7124.00
				Total	143433

Para Number : 17

VIOLATION OF RULES (Code : 9) Rs : 68846

P ( code :9 [19])

GENERAL ACCOUNT

PARA NO.18

CODE NO.9

TOUR CONDUCTED BY OWN VEHICLES - T.A. CLAIMED - WITHOUT VEHICLES NO. - AMOUNT SANCTIONED - IRREGULAR RS.68,846.00

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During the year under audit, it was noticed that the following delegates and faculties were attended to university programmes like, seminars & details. The claims were passed and paid by the university authorities without proper checking.

In view of the above defects, the correctness of the travelling vehicles and claims were not certified in audit. Hence, the sanctioned and paid at

Sl.No.	Vr.No. & Dt.	Name of the incumbent & designation	Travelled by which vehicle	Details of Journey	Amount claimed Rs.
1	18/14.4.17	Sri S.Vijayulu Reddy, Principal, Govt., Degree College, Naidupeta	Own petrol car	Naidupeta to Nellore	1226.00
2	267/12.7.17	Sri P.Haribabu, Prof., College of Fisheries Science, Muthukuru	By car diesel	Muthukur to Kakatur	810.00
3	722/8.1.18	Dr.P.Vijaya Lakshmi, Former Registrar and Prof., Dept of Communication and	By petrol car	TPT to Kakatur	3422.00



		Journalism, SPMVV,TPT			
4	768/27.1.18	Prof. T.Bharathi, Dept of English, SPMVV,TPT	AP 03 CK own petrol car no. not clearly.	TPT to Kakatur	3120.00
5	805/5.2.18	Prof., C.VenkataRao, Dept., of Chemistry, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
6	826/14.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
7	827/14.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
8	827/14.2.18	Prof., P.Jacob Dass, Dept of Zoology, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
9	828/14.2.18	Prof. N.Savithramma, Dept of Botany, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
10	846/22.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
11	846/22.2.18	Prof., P.Jacob Dass, Dept of Zoology, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
12	847/22.2.18	Prof. N.Savithramma, Dept of Botany, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
13	848/22.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
14	848/22.2.18	Prof., P.Jacob Dass, Dept of Zoology, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
15	856/23.2.18	Prof., P.Jacob Dass, Dept of Zoology, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
16	856/23.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
17	857/23.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
18	857/23.2.18	Prof., P.Jacob Dass, Dept of Zoology, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
19	858/23.2.18	Prof. N.Savithramma, Dept of Botany, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
20	858/23.2.18	Prof., P.Jacob Dass, Dept of Zoology, SVU, TPT	Own petrol car	TPT to Kakatur	3172.00
21	858/23.2.18	Prof., C.Venkata Rao, Dept., of Chemistry, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00

22	858/23.2.18	Prof. S.Uthamma, Dept. of Physics, SVU,TPT.	Own petrol car	TPT to Kakatur	3172.00
23	866/28.2.18	Prof. N.Savithramma, Dept of Botany, SVU,TPT	Own petrol car	TPT to Kakatur	3172.00
				TOTAL	68846.00

Para Number : 18

VIOLATION OF RULES (Code : 9) Rs : 6383796

P ( code :9 [19])

Para No.19

Code No.9

Printing and supply of D-Forms, Exam Materials and Confidential Question Papers particulars not pointed out- Needs action:- Rs.63,83,796.00

During course of audit on the accounts of Examination Account, it was noticed that a huge amount of Rs. 63,83,796.00 was drawn and paid toward following details were not furnished to audit.

1) Stock register

2) Issue Register (distribution particulars)

Further due to non production of these registers, the correctness of the previous balance of material, distribution particulars and closing bal

Due to above lapses any loss caused would need to be recovered from the person/persons responsible under intimation to audit.

Printing and Supply of D-Forms for using of UG/PG professional Courses-

M/S Universal Print System, Vijayawada(Certificates)				
Ch No.	Dated	Gross	IT/TDS	Net
526181	27.11.2017	41064	821	40243
1783	31.03.2018	54752	1095	53657
	Total:	95816	1916	93900

Supply of Pre-Printed exam materials for UG/PG Courses:-

M/S Hitech Print Systems Ltd., Hyderabad				
Ch No.	Dated	Gross	TDS	Net
	21.04.2017	343835	6877	336958
1271	16.06.17	65092	1302	63790
1284	20.06.2017	280000	5600	274400
1364	24.07.2017	470547	9411	461136
1389	09.08.2017	20160	0	20160
526178	27.11.2017	251803	5037	246766
526180	27.11.2017	17653	0	17653
526183	27.11.2017	500802	10016	490786
1622	25.01.2018	12067	0	12067
1744	22.03.2018	60119	1202	58917
1766	29.03.2018	230969	0	230969
1767	29.03.2018	554495	0	554495
1768	29.03.2018	685235	0	685235

1769	29.03.2018	678658	0	678658
	<b>Total:</b>	4171435	39445	4131990

**Printing charges of Confidential Question Papers:**

Associated Printers(Madras) Pvt., Chennai				
Ch No.	Dated	Gross	IT/TDS	Net
1306	30.06.2017	709612	14192	695420
1420	22.08.2017	68944	1379	67565
1422	22.08.2017	299430	5989	293441
1576	29.12.2017	47579	952	46627
1639	05.02.2018	492892	9858	483034
1641	05.02.2018	424748	8495	416253
1693	06.03.2018	158741	3175	155566
	<b>Total:</b>	2201946	44040	2157906

**Para Number : 19**

**NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 408958**  
**DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED ( code :10 [2])**

Para No.20

Code No.10

**AUDIT FEES HAS TO BE REMITTED: RS.408958.00**

According to G.O.Ms.No.138, Finance (Admn.) Dept. Dated:13.05.1969, The Audit Fees has to pay as per the Rate fixed by the Govt. An amount of R be taken to pay the audit fee for the year 2017-18 and the same fact shall be intimated to audit at an early date.

**Para Number : 20**

**NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 5066**  
**DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED ( code :10 [2])**

**PROJECTS AND MISCELLANEOI**

Para No:21

Code No.10

**INCOME TAX NOT DEDUCTED WHILE PURCHASING OF EQUIPMENTS, GLASS WARE AND CHEMICALS - LOSS TO GOVERNMENT FUNDS**

During the course of Audit, it was found that the payments were made for Rs.20,000/- and above towards purchases of certain articles detailed in the

Therefore, Loss is sustained to Government Funds. Hence, Income Tax would need to be deducted and credited to the Income Tax Head of Account i

S.No.	Voucher No.& Date	Particulars
1	2	3
1	119/31.03.18	M/S Model lab Solution Hyd for Supply of equipments
2	121/31.03.18	M/S Pelican Equipment Chennai for Supply of equipments
3	123/31.03.18	M/S Sri. Goutham Enterorised, Hyd for Supply of equipments
		<b>Total Rs.</b>

**Para Number : 21**

**NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 15401**  
**DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED ( code :10 [2])**

**PROJECTS AND MISCELLANEOI**

Para No:22

Code No.10(101)

**INCOME TAX RECOVERED - BUT NOT REMITTED TO THE RESPECTIVE HEAD OF ACCOUNT - NEEDS ACTION: Rs. 15,401.00**

The Government of India in their instructions has directed for recovery of Income tax from the Work bills and contractors of the service provider bi under Section-194C of Income Tax Rules,1961. It shall be applicable to the Gross bills of the contractors of the service providers.

As verified from the cash books for the year 2017-18, an amount of Rs.15,401.00 has to be remitted to Income Tax Department. But, the same was not the deducted purposive amount and the adjustment particulars furnished to audit.

Para Number : 22

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 3901519

Para No.23

Code No.11

**EXAMINATION ACCOUNT-PAYMENTS MADE TOWARDS RESULT OF PROCESSING WORK HUGE EXPENDITURE - IRREGULAR RS.39,01,519**

During the course of audit on the accounts of VSU for the year 2017-18, huge amount was incurred towards the Payment of Result processing work of

**Result of Processing work:**

Metai-I Technologies Print Ltd., Banglore				
Ch No.	Dated	Gross	TDS	Net
1282	20.06.2017	630692	12614	618078
1399	17.08.2017	391272	7825	383447
526176	27.11.2017	277085	5542	271543
1710	16.03.2018	397876	7958	389918
1712	16.03.2018	510083	10202	499881
1746	22.03.2018	643849	12877	630972
1771	29.03.2018	424091	0	424091
1772	29.03.2018	133471	0	133471
1773	29.03.2018	550118	0	550118
	<b>Total:</b>	<b>3958537</b>	<b>57018</b>	<b>3901519</b>

In the absence of the above the amount on which was incurred is not admissible in Audit and it is held under objection.

Para Number : 23

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 2240198

GENERAL ACCOUNT

PARA NO.24

CODE NO.11

**AMOUNT PAID TO M/S PINAKINI OUTSOURCING AGENCY, NELLORE FOR SUPPLY OF OUTSOURCING EMPLOYEES - CONNECTED FILE V**

During the course of audit, the following out sourcing staff were supplied to the university from the Outsourcing Agency.

Sl.No.	Cadre of the post	No.of posts	Salary
1	Junior Assistants	06	15000.00 (per month)
2	Lab Assistants	04	15000.00 (per month)
3	Record Assistants	02	15000.00 (per month)
4	Office Subordinates	04	12000.00 (per month)

Total	16
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During the year, a total amount of Rs.2240198.00 was paid to M/S Pinakini Outsourcing Agency, Nellore towards supply of outsourcing of the same, the continuation of contract (renewal) with the agency was not ensured in audit. The continuation approval orders of the above posts of the unit and the expenditure details are hereunder.

Sl.No.	Vr.No. & Dt.	Details	Which month	Amount paid
1	26/6.4.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	3/17	92851.00
2	98/5.5.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	4/17	108326.00
3	175/6.6.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	5/17	108326.00
4	244/6.7.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	6/17	108326.00
5	333/5.8.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	7/17	108326.00
6	400/6.9.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	8/17	108326.00
7	480/11.10.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	9/17	108326.00
8	573/15.11.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	7/17 to 10/17	418330.00
9	652/11.12.17	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	11/17	279843.00
10	724/10.1.18	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	12/17	256963.00
11	833/17.2.18	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	1/18	271440.00
12	913/4.3.18	Amount paid to M/S Pinakini Outsourcing Agency, Nellore towards the salaries .	2/18	270815.00
		<b>Total</b>		<b>2240198.00</b>

Para Number : 24

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 1045105

PARA NO.25

CODE NO.11

**ESTABLISHMENT - SURRENDER OF EARNED LEAVES, MEDICAL LEAVES AND INCREMENTS SANCTIONED TO THE EMPLOYEES - SERVICE**

The following amounts were paid to the employees concerned towards Leave Salary, Incremental Arrears and Surrender of Earned Leave of the same the genuineness of the payment made could not be ascertained in audit. Therefore, the expenditure incurred in this regard is held under objecti

No.	Vr.No. & Date	Name & Designation of the employee	Nature of applied	From/ To	Amount
		Non-Teaching Staff / Sarvasri			
	72/1.5.17	Dr.S. Murali Mohan, Controller of Exams, VSU	Encashment Surrender of Earned Leave	1.4.17 to 30.4.17	69490.00
	113/16.5.17	G.Swaroop Kumar, Junior Asst. PGC, Kavali	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	11544.00
	112/16.5.17	G.Sujay Kumar, Asst. Registrar	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	27337.00
	112/16.5.17	N.Vinay Kumar, Senior Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	16571.00
	112/16.5.17	M.Jayanthi, SA	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	16571.00
	112/16.5.17	T.Naresh Chandra, Jr. Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00
	112/16.5.17	P.Sudha Rani, Jr. Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00
	112/16.5.17	R.Audisheshu	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00
	112/16.5.17	Sk.YesdaniBasha	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00
	126/20.5.17	Ch.S.Sai Prasad Reddy, Dy.Registrar, VSU, Nellore	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	33867.00
	126/20.5.17	D.Radhamma, Sr,Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	16571.00
	126/20.5.17	N.Radhika, Sr,Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	16571.00
	126/20.5.17	M.Sreelatha, Sr.Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	16571.00
	126/20.5.17	P.Mohini, Jr.Steno	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00
	126/20.5.17	Y.SubbaRao, Jr.Asst.	Encashment Surrender of	1.5.17 to 15.5.17	12172.00

			Earned Leave		
126/20.5.17	MVL Sailaja, Jr. Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00	
126/20.5.17	S.Gayathri, Jr. Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00	
126/20.5.17	SL Jagadeesh, Driver	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	11444.00	
126/20.5.17	A.Prasad, Driver	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	11444.00	
126/20.5.17	R.Lakshmi, Office Subordinate	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	9632.00	
127/20.5.17	N.Mahesh, Office Subordinate, PGC, Kavali	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	9153.00	
151/1.6.17	NM RaoMudraboyina, Jr. Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00	
151/1.6.17	N.Baby, Jr.Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	12172.00	
151/1.6.17	P.Mahendra Reddy, Field Asst.	Encashment Surrender of Earned Leave	1.5.17 to 15.5.17	11119.00	
172/6.6.17	G.RamaKrishana, Supdt.	Encashment Surrender of Earned Leave	1.4.17 to 15.4.17	24468.00	
173/6.6.17	T.SundaraRao, Jr.Asst.	Encashment Surrender of Earned Leave	1.4.17 to 15.4.17	28222.00	
227/30.6.17	D.Chamundeswari, Jr.Asst.	Encashment Surrender of Earned Leave	15.5.17 to 29.5.17	12172.00	
227/30.6.17	B.Ramadevi, Office Subordinate	Encashment Surrender of Earned Leave	15.5.17 to 29.5.17	9632.00	
227/30.6.17	K.Kamakshi, Jr.Asst.	Encashment Surrender of Earned Leave	15.5.17 to 29.5.17	12172.00	
227/30.6.17	M. Prasad, Office Subordinate	Encashment Surrender of Earned Leave	15.5.17 to 29.5.17	9632.00	
382/30.8.17	J.Vijaya Kumar, Office Subordinate	Encashment Surrender of Earned Leave	1.7.17 to 15.7.17	9901.00	
	PGC, Kavali				
383/30.8.17	K. Sri Kumari, Sr. Asst.	Encashment Surrender of Earned Leave	1.7.17 to 15.7.17	29012.00	
406/11.9.17	SK Sardar, Office Subordinate	Encashment Surrender of Earned Leave	1.7.17 to 15.7.17	9632.00	
431/21.9.17	P.Nageswara Rao, Jr.Asst.	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	23958.00	

431/21.9.17	P. Venkateswarlu, Jr.Asst.	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	25326.00
431/21.9.17	PB Sarojanamma, O.S.	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	23327.00
431/21.9.17	A.Negendra Kumar, O.S.	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	11544.00
431/21.9.17	MV Saikumar Reddy, O.S.	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	10581.00
431/21.9.17	Ch.VSivaiah, Watchman	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	26642.00
431/21.9.17	A.Jayamma, Gardener	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	24642.00
431/21.9.17	OP. Papaiah, Lab Asst.Gr.II	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	16698.00
431/21.9.17	R.Sumith Jaya Kumari, Jr.Asst.	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	11883.00
431/21.9.17	P.Pottaiah, Head Cook	Encashment Surrender of Earned Leave	1.9.17 to 15.9.17	10581.00
438/26.9.17	P. SravanaKumar, Lab Asst.	Encashment Surrender of Earned Leave	1.6.17 to 15.6.17	12952.00
685/26.12.17	SK Sardar, O.S.	Applied for Commuted Leave 15x2=30 days	22.11.17 to 6.12.17	20323.00
709/4.1.18	G.SaiSaraswathi,	Applied for HPL for 24 days	17.9.17 to 10.10.17	18324.00
746/22.1.18	Dr.KVPrabhkar, Asst. Prof.	Pay fixation under AP Revised UGC Scales-2006	8.9.16 to 31.12.17	36969.00
746/22.1.18	Dr. T. Veera Reddy, Asst. Prof.	Pay fixation under AP Revised UGC Scales-2006	25.3.15 to 31.12.17	79130.00
746/22.1.18	J. Vijetha, Asst. Prof.	Pay fixation under AP Revised UGC Scales-2006	19.9.15 to 31.12.17	60741.00
789/2.2.18	N.Veera Narayanamma, O.S.	Encashment Surrender of Earned Leave	1.1.18 to 15.1.18	9671.00
831/16.2.18	P.Babu, O.S.	Encashment Surrender of Earned Leave	17.1.18 to 31.1.18	10162.00
864/28.2.18	P.Venkateswarlu, Jr.Asst,	12 years fixation	-	9994.00
864/28.2.18	A. Nagendra Kumar, O.S.	06 years fixation	-	12099.00



865/28.2.18	PB Sarojamma, O.S.	24 years fixation	-	45110.00
			Total	1045105.00

Para Number : 25

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 238520

GENERAL ACCOUNT

Para.No.26

Code No. 11

LEGAL CHRGES PAID - SUIT REGISTER , SUIT PAPAERS AND PLEADERS ACCOUNT - NOT PRODUCED : Rs.238520.00

During the course of audit, it was noticed that a total amount of Rs.235895.00 was paid towards Law Charges on the following vouchers. But, the Pl audit for verification. In the absence of the same the genuineness of the payment made could not be ensured in audit and is held under objection.

Sl.No.	Vr.No. & Dt.	Details	Amount
1	216/28.6.17	Amount paid to Sri C.SudeshAnand, Advocate	45000.00
2	355/17.8.17	Amount paid to Sri C.SureshAnand, Advocate	30000.00
3	374/26.8.17	Amount paid to Sri Malyadri, Advocate, Kavali	52020.00
4	467/6010.17	Amount paid to Sri Sudesh Anand, Advocate, AP. High Court	10645.00
5	468/6.10.17	Amount paid to Sri Sudesh Anand, Advocate, AP. High Court	6500.00
6	680/21.12.17	Amount paid to Sri Raghavendra Venkatesh, Advocate	19355.00
7	736/4.1.18	Amount paid to Sri Raghavendra Venkatesh, Advocate	45000.00
8	922/15.3.18	Amount paid to Sri Raghavendra Venkatesh, Advocate	30000.00
		Total	238520.00

Due to non -production of suit register, it could not be verified in audit whether the following procedure prescribed for maintenance of suit register w

01. That all the suits to which the institution was pa
02. That separate pages were allotted for each suit a separately giving a cross reference to the origina
03. That the expenditure incurred in a suit was ente appropriate columns of the register.
04. That advances made to advocates and their adju was written up against the suit concerned
05. Those particulars regarding results of the suits, t costs etc were noted in the appropriate columns
06. That recoveries made were also noted in it.
07. That decrees were not allowed to become time b have been filed in time.
08. That the progress of suits, execution of decrees a were watched through this register by the institu
09. That half yearly return showing the number of s year, number filed during the half year, the num

pending at the end of the half year have been obj  
checked with reference to the entries in this regi

10. That amounts decreed have been noted in the mi  
a view to watch their recovery.

Due to the above reasons the entire  
held under objection.

Para Number : 26

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 4306220

GENERAL ACCOUN

PARANO.27

CODE NO.11

WORKS - EXECUTION OGF WORKS - CONNECTED ESIMATES, M.BOOKS,AGREEMENTS AND OTHER RECORDS NOT PRODUCED RS.43,06,

A total amount of Rs.43,06,220.00.00 was paid towards execution of works. But, the connected records like Estimates, Measurement Books and not be admitted in audit and is held under objection.

A-GENERAL ACCOUN

Sl.No.	Vr.No. & Dt.	Name of the work	Amount
1	208/22.6.17	Construction of Alluminium partition work at groun floor of VSU,,AD Building	50715.00
2	560/9.11.17	Repairs of Animal Room Dept. of Zoology, PGC, Kavali (Contractor Sri M.Ravi Kumar)	164683.00
		A-TOTAL	215398.00
		B-DEVELOPMENT ACCOUNT	
1	19/25.4.17	Formation of approach road to Vikrama Simhapuri University from NH-5, Kakuturu	999917.00
2	19/25.4.17	Providing protective carpet to the approach road to Vikrama Simhapuri University from NH-5, Kakuturu	999997.00
3	19/25.4.17	Filling up low level portion in tank bed for formation of approach road to Vikrama Simhapuri University from NH-5, Kakuturu	999995.00
4	237/5.2.18	Construction of pipe culvert across the road at O/240 mtrs to the Vikrama Simhapuri University , Kakuturu	541157.00
5	238/5.2.18	Construction of pipe culverts across the road at O/480 mtrs to the Vikrama Simhapuri University , Kakuturu	549756.00
		B-Total	4090822.00
		Grand Total (A+B)	4306220.00

Para Number : 27

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 2459152

GENERAL ACCO

PARA NO.28

CODE NO.11

VOUCHERS AND PAYEES ACKNOWLEDGEMENTS NOT PRODUCED RS.24,59,152.00

The paid vouchers and payees acknowledgements in support of the following amounts debited to cash book were not produced for audit. In the absence of these vouchers, Therefore, the total expenditure of Rs. 24,59,152.00 is held under objection.

Sl.No.	Vr.No. & Dt.	Details of the expenditure	Amount paid
1	60/26.4.17	Amount paid to SRTA, Nellore towards road tax for a period of one year 1.4.17 to 31.3.18 to university bus	5600.00
2	61/27.4.17	Rent paid for Registrar-s residence at old military colony (1.3.17 to 17.4.17)	26712.00
3	64/28.4.17	Amount paid towards road tax for vehicle	3400.00
4	187/13.6.17	Amount paid towards the annual subscription of university for year 2017-18	50000.00
5	343/10.8.17	Rent paid for guest house	14700.00
6	354/17.8.17	Amount paid for TA/DA to meet the advocates	7340.00
7	361/21.8.17	Amount paid to the Manager, Syndicate Bank, Nellore towards renewal of Arogya policies for the year 2017-18	118024.00
8	439/26.9.17	Amount paid to M/S Aruna Cars, Nellore towards replacement of spares	5455.00
9	552/7.11.17	Cell phone (Airtel) bill paid towards monthly subscription vide cell no.9100099777 period from 17.6.17 to 16.10.17	1559.00
10	588/21.11.17	Amount transferred from university share and employees share to premium of Syndicate Arogya policies of Syndicate Bank, Nellore for 2017-18, AK Nagar	35411.00
11	596/23.11.17	Refreshments tea/coffee and lunch in connection with the Board of Studies meeting on 25.11.17	24000.00
12	640/4.12.17	IT recovered from the teaching & non-teaching staff for 11/2017	337925.00
13	644/5.12.17	Cell phone monthly subscription paid from 16.10.17 to 16.11.17	2187.00
14	655/11.12.17	BSNL land line dues (0861-231046)	4372.00
15	671/19.12.17	Purchase of Jio-Wifi router	10000.00
16	684/22.12.17	Airtel monthly subscription charges paid from 17.11.17 to 16.12.17 for VC	2533.00
17	732/10.1.18	Celebrate to get to gather on 11.1.18	50000.00
18	766/24.1.18	Republic day celebrations on 26.1.18	30000.00
19	769/27.1.18	RPA Maintenance	9800.00
20	770/29.1.18	Principal meeting on 30.1.18 (Vr. not produce)	15000.00
21	771/29.1.18	Mobile charges paid for VC from 17.12.17 to 16.1.18	1758.00
22	775/30.1.18	EC meeting held on 1.2.18 at Velagapudi towards TA/DA paid (Vr. not produced)	42000.00
23	807/5.2.18	IT officer, Ward No.III, Nellore (Ack. Not produced)	634115.00

24	818/6.2.18	Towards payment of get to gather function on 7.2.18	34200.00
25	823/6.2.18	Purchase of electrical items to new campus, Kakaturu, Nellore such as 02 nos of 1120 sq mm 3.5 core aluminium armed cable and other electrical items etc., from M/S Mulumudi Engineers Pvt., Ltd., Kesavulunagar, Nellore	249570.00
26	854/23.2.18	Airtel monthly subscription charges from 17.1.18 to 16.2.18	1269.00
27	889/6.3.187	Hiring of VC camp office cum residence guest house and CET office and Registrar residence for 2/18	67900.00
28	895/7.3.18	Paid to medical officer of honorarium to VSUPGC, kavali for 2/18	6000.00
29	898/8.3.18	IT recovered from teaching and non-teaching staff for 2/18	631402.00
30	946/24.3.18	EC meeting on 28/3/18 paid to TA/DA and sitting allowances	30000.00
31	958/31.3.18	Subscription of two Journals to VSUPGC, Kavali 2017-18	1520.00
32	966/31.3.18	Payment to Municipal Corporation, Nellore for water charges of current year including arrears	5400.00
		<b>Total</b>	<b>2459152.00</b>

Para Number : 28

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 3770919

GENERAL ACCO

PARA NO.29

CODE NO.11

ELECTRICITY CHARGES PAID TO ELECTRICITY DEPARTMENT - ACKNOWLEDGEMENTS OF ELECTRICITY DEPARTMENT NOT PRODUCED

During the course of audit, it was noticed that a total amount of Rs.2253364.00 was debited to the cash book towards remittance of current cost of electricity department were not produced to audit for verification. In the absence of the same, the expenditure of Rs. 3770919.00 is held under objection.

Sl.No.	Vr.No. & Date	Details	Amount paid
1	35/12.4.2017	Account paid to Senior Accounts Officer, APSPDCL, Nellore for the months from 3/2017	195079.00
2	50/21.4.17	Amount paid to Asst. Accounts Officer, ERO, APSPDCL, Kavali for the months from 3/17 to 4/17	43201.00
3	51/21.4.17	Amount paid to Asst. Accounts Officer, ERO, APSPDCL, Kavali for the months from 3/17 to 4/17	51007.00
4	55/21.04.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 3/17 & 4/2017	69696.00
5	59/26.04.2017	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 3/17 & 4/2017	19730.00
6	118/16.5.17	Amount paid to Asst. Accounts Officer, ERO, APSPDCL, Kavali for 5/17	33672.00
7	119/16.5.17	Amount paid to Asst. Accounts Officer, ERO, APSPDCL, Kavali for 5/17	37214.00

8	120/16.05.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 5/17	143911.00
9	122/17.5.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 4/17 and 5/17	57059.00
10.	128/22.5.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore rural for the months from 3/17 and 4/17	7923.00
11.	135/23.5.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 2/17 and 3/17	7556.00
12	155/1.6.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 4/17 and 5/17	5976.00
13	156/1.6.17	Amount paid to Asst. Accounts Officer, ERO, APSPDCL, Kavali VSU, Nellore and VC-s camp office from 4/17 to 5/17	30185.00
14	199/20.6.17	Amount paid to Senior Accounts Officer, APSPDCL, Nellore for the months from 5/17	171737.00
15	205/21.6.17	Amount paid to Assistant Accounts Officer, ERO, APSPDCL, Nellore for the months from 5/17	5587.00
16	218/28.6.17	Paid to AAO, ERO, APSPDCL, Kavali 6/17	50960.00
17	219/28.6.17	Paid to AAO, ERO, APSPDCL, Kavali 6/17	50325.00
18	266/11.7.17	Paid to AAO, ERO, APSPDCL, Nellore 6/17	39028.00
19	281/13.7.17	Paid to SAO, APSPDCL, Nellore 6/17	196750.00
20	285/15.7.17	Paid to AAO, ERO, APSPDCL, Nellore 6/17	21358.00
21	289/18.7.17	Paid to AAO, ERO, APSPDCL, Kavali 7/17	53788.00
22	290/18.7.17	Paid to AAO, ERO, APSPDCL, Kavali 7/17	12188.00
23	306/26.7.17	Amount paid to AAO, ERO, (Town), Nellore for the months of 6/17 & 7/17 VC-s camp office	58052.00
24	307/26.7.17	Amount paid to AAO, ERO, APSPDCL, Nellore for o/o AD, building located at District Officers Club, Dargamitta, Nellore for 16/17 & 7/17	8034.00
25	349/16.8.17	Paid to AAO, ERO, APSPDCL, Nellore 6/17	175710.00
26	352/117.8.17	Paid to AAO, ERO, APSPDCL, Kavali 6/17	24775.00
27	353/117.8.17	Paid to AAO, ERO, APSPDCL, Kavali 6/17	52058.00
28	359/18.8.17	Paid to AAO, ERO, APSPDCL, Nellore 6/17	70737.00
29	421/20.9.17	Amount paid to AAO, ERO, APSPDCL, Nellore towards the Electricity charges for 8/17	181001.00
30	427/21.9.17	Amount paid to AAO, ERO, APSPDCL, Kavali towards the Electricity charges for 8/17	31704.00
31	428/21.9.17	Amount paid to AAO, ERO, APSPDCL, Kavali towards the Electricity charges for 8/17 & 9/17	46383.00
32	432/21.9.17	Paid AAO, APSPDCL, ERO (Town) Nellore	22478.00

		for 8/17 & 9/17	
33	475/10.10.17	Amount paid to AAO, ERO, APSPDCL, Kavali for 9/17 to 10/17	38687.00
34	476/10.10.17	Amount paid to AAO, ERO, APSPDCL, Kavali for 9/17	21846.00
35	479/11.10.17	Amount paid to Senior Accounts officer, Nellore towards electricity charges for supply of HT services to the university building at Kakuturu for 9/17	237762.00
36	497/20.10.17	Amount paid to AAO, APSPDCL, ERO, (Town) Nellore for 8/17 & 9/17 PG Centre Office, Kavali	14843.00
37	566/10.11.17	Electricity charges paid to the SAO, APSPDCL, Nellore to the university buildings at Kakuturu for 10/17	216303.00
38	570/14.11.17	Electricity charges for VSU,PGC, Kavali (Hostel) to AAO, ERO. APSPDCL, Kavali	40411.00
39	571/14.11.17	Electricity charges for VSU,PGC, Kavali to AAO, ERO. APSPDCL, Kavali	51662.00
40	579/16.11.17	Paid to AAO, ERO, APSPDCL, Nellore 10/17	32981.00
41	661/12.12.17	Paid to AAO, ERO, APSPDCL, Nellore 11/17	217136.00
42	670/18.12.17	Paid to AAO, ERO, APSPDCL, Nellore 10/17	28515.00
43	672/19.12.17	Electricity charges for VSU,PGC, Kavali to AAO, ERO. APSPDCL, Kavali for 11/17	42351.00
44	673/19.12.17	Electricity charges for VSU,PGC, Kavali to AAO, ERO. APSPDCL, Kavali for 11/17, 12/17	44077.00
45	726/10.1.18	Electricity charges for VSU,PGC,(Hostel) Kavali to AAO, ERO. APSPDCL, Kaval for 12/17	24807.00
46	727/10.1.18	Electricity charges for VSU,PGC, (Hostel) Kavali to AAO, ERO. APSPDCL, Kavali for 1/18	27290.00
47	744/20.1.18	Electricity charges paid for 12/17 to AAO, ERO, APSPDCL, Nellore	196426.00
49	837/21.2.18	Paid to SAO, ERO, APSPDCL, Nellore 1/18	164186.00
50	838/21.2.18	Paid to AAO, ERO, APSPDCL, Nellore 1/18	16822.00
51	840/21.2.18	AAO, ERO, APSPDCL, Kavali	24398.00
52	841/21.2.18	AAO, ERO, APSPDCL, Kavali	29568.00
53	902/12.3.18	AAO, ERO, APSPDCL, Kavali for 2/18,3/18	33421.00
54	903/12.3.18	AAO, ERO, APSPDCL, Kavali for 2/18	33989.00
55	916/14.3.18	AAO, ERO, APSPDCL, Nellore for 2/18	202288.00
56	935/21.3.18	Paid to AAO, ERO, APSPDCL, Nellore 2/18	15136.00
		Total	3770919.00

Para Number : 29

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 2258926

GENERAL ACCO

PARA NO.30

CODE NO.11

**PURCHASE OF CERTAIN ITEMS AND EQUIPMENTS - STOCK REGISTER NOT PRODUCED RS.2258926.00**

During the course of audit, a total amount of Rs.22,58,926.00 was incurred on the following items & equipments. The stock register with

In the absence of the above records it could not be verified in audit whether the stock was received in good condition and utilized pro authorities at the end of the financial year etc., details cannot be checked in audit.

Action would need to be taken to produce the stock register. Due to that reasons, the entire expenditure incurred towards the purchase

Sl.No.	Vr.No. & Dated	Details of Items	Amount
1	287/17.717	Purchase of furniture and other items	29700.00
2	363/21.8.17	Amount paid to Superintendent of Jails, Central Prison, Nellore for supply of tripod steel stools	40500.00
3	430/21.9.17	Amount paid to Superintendent of Jails, Central Prison, Nellore for supply of 50Nos.of 03 seater steel	197500.00
4	496/18.10.17	Purchase of stationery	17741.00
5	478/10.10.17	Amount paid to M/S Nakoda Stationery, Nellore towards supply of stationery	211169.00
6	513/27.10.17	Amount paid to M/S Technico Laboratory Products (P) Ltd, Chennai towards supply of colonometerequipments	27489.00
7	562/9.11.17	Purchase of chemicals & glassware to the Dept. of Botany, VSU,PGC,Kavali	14649.00
8	564/9.11.17	Purchase of articles from Balaji General Stores, Kavali	9653.00
9	574/15.11.17	Purchase of CC Camers (32 nos)	159564.00
10	733/23.1.18	Towards supply of 107 HP units of computers for office use from M/S Sai Systems & Communications, Nellore (amount already raised in tenders file not produced Rs.5276181.00)	0.00
11	755/23.1.18	Towards supply of 30 HP units of computers desk tops for office use from M/S Sai Systems & Communications, Nellore (amount already raised in tenders file not produced Rs.1334718.00)	0.00
12	756/23.1.18	Towards supply of 20 nos. UPS (SSL Agency, Kadapa)	319000.00
13	757/23.1.18	Towards supply of 04 nos. voltas split AC (M/S Raj Reprigerators, Nellore)	213600.00
14	887/3.3.18	Supply of 500 Nos. nilkamal plastic chairs to VSU & VSU, PGC, Kavali	387500.00
15	894/7.3.18	Supply of 08 nos. blue star BHW 18 Lato3 star I-series AC and sabilizers	288000.00
16	908/12.3.18	Purchase of stationery items to VSU, PGC, Kavali	64850..00
17	944/23.3.18	HP 03 units computers series and 05 nos. lazer prints(amount already raised in tenders file not produced Rs.1221514.00)	0.00
18	951/31.3.18	Supply of electronic computers and equipments to the Dept. of Physics, VSU, PGC, Kavali	236254.00

19	959/31.3.18	Purchase of equipments for Dept. of Zoology. VSU, PGC, Kavali	41757.00
		Total	2258926.00

**Para Number : 30**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 1126363**

**Para.No.31**

**Code No.11**

**GPF Part Final & Temporary Advance paid - Flyleaf Account Register and GPF Balance Statements - Not produced: Rs.11,26,363.00**

During the year under audit, a total amount of Rs.11,26,363.00 was paid towards GPF Part Final & Temporary Advances. But the connected records

Sl.No.	Name of the Drawal	Type of the GPF
1	Sri.Ch.V.Sivaiah, Watchman, VSU PG, Kavali.	Temporary
2	Sri. P.Nageswara Rao, Jr.Assistant	Temporary
3	Smt.,K.SreeKumari, Sr. Assistant, VSU, Nellore	Part Final
4	Smt.,K.SreeKumari, Sr. Assistant, VSU, Nellore	Part Final
5	Sri. G.Ramakrishna, Superintendent, VSU, Nellore	Part Final
Total:		

In the absence of the above records the correctness of the payment could not be checked in audit.

**Para Number : 31**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

**Para No: 32**

**Code No.11**

**GRANT PROCEEDINGS AND GRANT REGISTER NOT PRODUCED**

As verified the bank scrolls, some grants are adjusted in the bank pass book as noted in the cash book. But Grant received proceedings and grant register not produced to audit.

**Para Number : 32**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 11510**

**ParaNo.33**

**Code No.11**

**Fee collection Account- Certain Amounts drawn -Details not Produced Irregular: Rs.11,510.00**

During the year under Audit, on verifying the cash book of Fee collection Account, it is noticed that an aggregate amount of Rs.11510.00 was drawn but details not produced to audit.

Hence the entire amount held under objection and deemed to be misappropriation. The above said amount may be treated as unspent per the General Financial Rules of Govt. of India. Immediate action would need to be taken and the fact may be intimated to audit.

**Para Number : 33**

**EXCESS PAYMENTS (Code : 13) Rs : 250315**

**Para.no.34**

**Code No.13**

**Fee collection Account -Disbursement of Feereimbursement- Excess Amount Drawn - By wrong totaling is Irregular- Needs recovery Rs.250315-00**

During the course of Audit Sri Vikrama Simhapuri University for the year 2017-18 and on verifying the statements of Fee reimbursement, it was found that Rs.250315.00 was drawn but not recovered from person/persons responsible and the same shall be remitted to Fee collection Account immediately and the fact may be intimated to Audit.



VIKRAMA SIMHAPURI UNIVERSITY, KAKUTURU, NELLORE														
STATEMENT SHOWING THE FEE-REIMBURSEMENT SANCTIONED (DCB) FOR THE YEAR 2017-18											Diff +/-	Course Fee	Diff Amount	
STUDENTNAME	SC	ST	BC	EBC	MW	Disabled	Total No of Students	Course Fee	Demand	Collection	Excess Drawn			
IA SOCIAL WORK / 1	5	1		1			7	6870	48090	48090	0	1	6870	6870
ISC BIO TECH 1	3	1	4	1	1		10	10445	104450	104450	0	1	10445	10445
ISc Statics and Computer applications / SF	1	1	5	3	2		12	19735	236820	236820	0	12	1000	12000
ICA 3	5	0	6	5	1		17	13000	221000	221000	0	17	13000	221000
<b>Total:</b>	<b>14</b>	<b>3</b>	<b>15</b>	<b>10</b>	<b>4</b>	<b>0</b>	<b>46</b>		<b>610360</b>	<b>610360</b>	<b>0</b>			<b>250315</b>

Para Number : 34

OTHERS (Code : 18) Rs : 0

Para.no.35

Code No.18

**SCHOLORSHIP ACCOUNT- DISBURSEMENT OF SCHOLORSHIPS- CSAH BOOK NOT MAINTAINED -IREEGULAR**

During the course of Audit Sri Vikrama Simhapuri University, Kakuturu, Nellore for the year 2017-18, it was noticed that an amount of Rs. Statements produced by the University Authorities, an amount of Rs.990676-00 only was drawn as advance for Mess charges.

In this connection, It could not be ascertained in audit how the total expenditure of Rs.40,22,680.00 incurred from out of withdrawal amount of Expenditure for the F.Y. 2017-18.

Immediate action would need to be taken to produce all the records and files related to Scholarships under intimation to audit.

GENERAL ACCOUNT

PARA NO.36

CODE NO.18

**MAINTAINENCE OF PERMANENT ADVANCE REGISTER - CERTAIN DEFECTS - TO BE RECTIFIED.**

The Permanent Advance Register was not maintained properly. The following defects were noticed in audit.

1. Several sanctioned amounts were recorded in cash book, but not taken into Permanent Advance Register.
2. Unspent amounts were not taken into opening balance for next installment or not remitted to university General Account.
3. Recoupment of permanent advance not in a stipulated time.
4. Permanent advance sanctions and recoupment vouchers nos. and dates not noted in the said register.
5. Recoupment amount was differed between cash book and Permanent Advance Register.
6. The university authorities concerned were not attested the said register.

In view of the above defects, if any financial loss sustained in this regard, recovery would have to be made good from the person or persons responsib

GENERAL ACCOUNT

PARA NO.37

CODE NO.18

**GRANTS RELEASED TO UNIVERSITY FOR VARIOUS PURPOSES - GRANTS APPROPRIATION REGISTER NOT MAINTAINED.**

During the course of audit, several grants were sanctioned and adjusted to University. A separate register of Grants Appropriation was not university were utilized properly for the purposes for which were sanction without diversion and within the time allowed for utilisation. Action would need

Para.no.38

Code No.18

**Shortage of Teaching Staff:**

For the purpose of maintaining academic standards in educational institutions, the availability of qualified and experienced faculty is a prerequisite. below.

Designation	Sanctioned Posts	Men-in-position	Vacant posts and its percentage to sanctioned posts
Professor	17	04	13
Associate Professors	34	06	28
Assistant Professors	70	31	39
Controller of Examination	01	01	0
<b>Total</b>	<b>122</b>	<b>42</b>	<b>80</b>

It may be seen from the above, there was a shortage of total 80 teaching staff against the sanctioned strength of 122 Posts. In the other terms, It mean of education.

Hence, the University may be take necessary steps to fill up all vacant posts to ensure smooth functioning and quality of education.

Para.no.39

Code No.18

**Low enrolment of students against intake capacity University Campus college:**

As seen the enrollment statements during 2017-18, the enrolment was in a decreasing trend in certain courses offered by the University in College as c

**Vikrama Simhapuri University Kakuturu, Nellore - I Year PG Courses Enrollment**

VIKRAMA SIMHAPURI UNIVERSITY CC		
<i>Course wise students Admission details In I Year fi</i>		
S.NO	Name of the Course	No. of seats
1	M.A. English	35
2	M.A Telugu	55
3	M.Com (SF)	50
4	M.Ed (SF)	50
5	M.A. Political Science & Public Administration	35
6	Master of Social Work (MSW)	35

7	M.Sc. Organic Chemistry	35
8	M.Sc. Applied Mathematics	40
9	M.Sc. Marine Biology	35
10	M.Sc. Statistics with computer Applications	20
11	M.Sc. Biotechnology	35
12	M.Sc. Micro Biology	30
13	M.Sc. Food Technology	35
14	MBA	50
15	MCA	40
16	MBT	30
17	MSc. Physics	30
	<b>Total:</b>	<b>640</b>

**Vikrama Simhapuri University Kakuturu, Nellore - II Year PG Courses Enrollment**

VIKRAMA SIMHAPURI UNIVERSITY CC		
<i>Course wise students Admission details In II Year f</i>		
S.NO	Name of the Course	No. of seats
1	M.A. English	35
2	M.A Telugu	55
3	M.Com	50
+4	M.A. Political Science & Public Administration	50
5	Master of Social Work (MSW)	35
6	M.Sc. Organic Chemistry	35
7	M.Sc. Applied Mathematics	35
8	M.Sc. Marine Biology	40
9	M.Sc Statistics with computer Applications	35
10	M.Sc. Biotechnology	20
11	M.Sc. Micro Biology	35
12	M.Sc Food Technology	30
13	M.Sc Food Technology (5 Years Integrated Course)	35
14	MBA	50
15	MCA II Year	40
16	MCA III Year	30

17	MBT	30
18	MSc. Physics	30
	<b>Total:</b>	<b>670</b>

**b) Low enrolment of students against  
University P.G. Center, K:**

**Vikrama Simhapuri University PG Centre- Kavali - I Year PG Courses Enrollment**

<b>VIKRAMA SIMHAPURI UNIVERSITY POST GRADUATE CENTRE: KAVALI</b>				
<i>Course wise students Admission details in I Year for the Academic Year 2017-18</i>				
Sl.No.	Name of the Course (MA/M.Sc/M.Com./MSW/ect-)	Sanctioned	Admitted	Vacant
1	Economic	40+5	20	25
2	Commerce	50+5	24	31
3	Physics	30+5	16	19
4	Zology	30+5	28	7
5	Mathematics	40+5	16	29
6	Botony	30+5	9	26
7	Computer Science (SF)	40	16	24
8	English (SF)	40	13	27
9	Telugu (SF)	30	17	13
	<b>Total</b>	<b>330+30</b>	<b>159</b>	<b>201</b>
<b>Note*: +5 Indicates Sponsored Seats</b>				

**VIKRAMA SIMHAPURI UNIVERSITY PG CENTRE, KAVALI - II YEAR PG COURSES ENROLLMENT**

<b>VIKRAMA SIMHAPURI UNIVERSITY POST GRADUATE CENTRE: KAVALI</b>				
<i>Course wise students Admission details In II Year for the Academic Year 2017-18</i>				
Sl.No.	Name of the Course (MA/M.Sc/M.Com./MSW/ect-)	Sanctioned	Admitted	Vacant
1	M.A. Economics	40+5	18	27
2	M.Com	50+5	27	28
3	M.Sc. Physics	30+5	20	15
4	M.Sc. Zology	30+5	15	20
5	M.Sc. Mathematics	40+5	22	23
6	M.Sc. Botany	30+5	17	18

7	M.Sc. Computer Science (SF)	40	06	34
8	M.A. English(SF)	40	*Nil	40
9	M.A. Telugu (SF)	30	09	21
	Total	330+30	134	226
Note*: +5 Indicates Sponsored Seats				

It is observed that during the Audit the Admission percentage of the students is very low only 43% of seats (866 seats out of 2030 seats) for filled up r sanctioned strength of the VS University.

The enrolment in the above courses was very poor and no remedial action was taken to get the full sanctioned strength. The University attribu so that more students would enroll.

Fee collection Account

Para.no.40

Code No.18

DISBURSEMENT OF FEEREIMBURSEMENT - CASH BOOK AND RELATED FILES AND RECORDS NOT MAINTAINED PROPERLY- IRREGULA

During the course of Audit Sri Vikrama Simhapuri University, Kakuturu , Nellore for the year 2017-18 on verification of the Fee reimburseme the year 2017-18 as Fee reimbursement. As per the Cash book, Bank Account and vouchers Rs.169661-00 only withdrawn and disbursed to the students as reimbursement for the year 2017-18 was not detailed to Audit and also University Authority not produced the related files and records for the total payment

Hence, Immediate action would need to be taken to produce all the records and files related to fee reimbursement under intimation to audit.

DCB Statement of Fee Reimbursement for

Name of the Institution	Year	Demand Rs.	Collection Rs.	Balance Rs.
VSU Nellore	I & II year	5830085	5702985	127100
VSU PG Centre, Kavali	I & II year	2569384	2255105	304279
GRAND TOTAL		8399469	7958090	441379

Projects and Miscellaneous A

Para No:41

Code No.18

REFUND OF UNSPENT BALANCE TO THE FUNDING AGENCY CONNECTED RECEIPT NOT ENCLOSED - NEEDS ACTION.

As verified from the paid vouchers, it is noticed that an amount of Rs.100000.00 was drawn and paid towards refund of Unspent balance of Individua the Funding agency along with the sanction letter of funding agency were also not produced to audit to verify the correctness of the Expenditure incurred taken to obtain the same from the authorities concerned and produce the same in audit In the absence of the above supporting records the correctness of un:

Sl. No.	VR.NO.& Date	Particul
1		Payment of Unspent Ba New Delhi.
		Total R.s

Para.no.42

Code No.18



Para.No.47

Code No.18\_

**GENERAL REVENUES ACCOUNT - ACADEMIC BRANCH -**  
**AFFILIATION FEE, INSPECTION FEE AND RE-ORGANIZATION FEE -**  
**RECORDS NOT PRODUCED - NEEDS ACTION.**

During the course of audit, it was noticed that the Affiliation fee, inspection fee and reorganization fee were major sources of receipts to General Revenue Account.

1. Register of total No. of colleges from which affiliation fee, Inspection fee to be collected during the year 2017-18
2. Register of Demand Drafts, cheques and pay order received.
3. DCB (i.e., Demand, collection and Balance) statement of affiliation fee, Inspection fee and re-organization fee etc.,
4. Additional fee collected in connection with additional seats allotted and penalty collected.
5. Credit advices of banks to verify realization of Demand Drafts.
6. Register of Arrear Demand of affiliation fee and Inspection Fee.
7. Connected files and records in connection with collection of affiliation fee, Inspection fee and re-organization fee.

The above records were not produced to audit, till the end of audit. In the absence of above records the total amounts received towards affiliation fee, Inspection fee and re-organization fee were not audited.

The loss, if any, sustained in this regard may be made good from the person (or) persons responsible.

Para.no.48

Code No.18\_

**Non-observation of General Financial Rules and provisions in maintenance of Stock Register:**

Scrutiny of Stock Register for non-consumable and Consumable items revealed that no physical verification of stock was conducted by VSU College. As per General Financial Rules, physical verification should be conducted at least once in a year and the discrepancies, if any, should be recorded in the Stock Register for appropriate action by the competent authority maintained by the college and items are being issued without requisition/proper indent.

The reasons for the above lapses would need to be explained to audit and it is suggested that physical verification of all the stock have to be carried out and findings shall be recorded in the stock register. Compliance may be made and intimated to audit.

Para.no.49

Code No.18\_

**National Service Scheme - Non-observance of guidelines:**

National Service Scheme(NSS) was started to establish a meaningful linkage between the campus and the community, with the objectives, inter alia, to solve social problems, developing among themselves a sense and civic responsibility. NSS receives funds from Central and State Government in the ratio 7:5 and

The University violates the NSS Guidelines as detailed below:

- (i) University maintained NSS Cash Book in multilevel which is violation of the NSS guidelines.
- (ii) The following register/records were 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

The University replied that the Programme Coordinator appointment and payment of pocket allowance was proceeding with the permission of the NSS Advisory Committee of the University for overseeing the activities of the NSS and does not have the official authority to give such exemptions.

Hence, the University authorities are there requested to avoid such extra payments and fact intimated to audit.

Para.no.50

Code No.18\_

**Appointment of Non- Teaching Staff - Connected Selection files etc., - not produced**

During the year under audit, it is noticed that certain Non-Teaching Posts were recruited directly as detailed below, the posts of Controller of Examinations, Junior Stenos, Lab Assistants, Field Assistants, Head Cooks & Office subordinates etc., the connected recruited file along with Govt. Orders were not produced.

S.No	Name of the Staff	Designation
1	Dr. S. Murali Mohan	Controller
2	Dr.Ch.S.S.Prasad Reddy	Deputy
3	Dr. G. Sujay Kumar	Asst. R
4	Dr. Y. Sudha Rani	Asst. Lib
5	G. Ramakrishna	Superin
6	S. Azmath Zohara	Senior .
7	Sri Y. Hazarathiah	Superin
8	Dr. A. Muralikrishna	Technic
9	N. Vinay Kumar	Senior .
10	D. Radamma	Senior .
11	N. Radhika	Senior .
12	M. Jayanthi	Senior .
13	M. Sreelatha	Senior .
14	O. Peda Papaiah	Library
15	Y. Subba Rao	Junior
16	M.V.L. Sailaja	Junior
17	S. Gayathri	Junior
18	T. Naresh Chandra	Junior
19	P. Sudha Rani	Junior
20	R. Adishesu	Junior
21	Sk. Yesdani Basha	Junior
22	M. Jayasimha	Junior
23	A. Mary Lizith Renuka	Junior
24	K. Sujatha	Junior
25	K. Kamakshi	Junior
26	D. Chamundeswari	Junior
27	N. Baby	Junior
28	N.M. Rao	Junior
29	V. Sri Priya	Junior
30	R. Smitha Jayakumari	Junior
31	P. Mohini	Junior



32	A.Valli	Junior
33	SL. Jagadeeswar	Driver
34	A. Prasad	Driver
35	R. Lakshmi	Office S
36	P. Babu	Office S
37	Sk. Sardar	Office S
38	V. Deepthi	Lab As
39	P. Shravan Kumar	Lab As
40	P. Mahendra Reddy	Field A
41	P. Pottaiah	Head C
42	M. Prasad	Office S
43	B. Ramadevi	Office S
44	J. Vijaya Kumar	Office S
45	N. Mahesh	Office S
46	N.Veera Narayanamma	Office S

As per G.O.Ms. No.146 Fin & Plg. (fpcII) Department dated: 31.03.1994 and cir,Memo.No.8513/84 PCII/98 Fin & Plg. Department date: 23.05.1998. for the purpose of creation of post in administration for all grants in aid institutions including Universities.

In spite of raising audit objections in the previous year Audit reports, no effective action was taken by the University authorities for submitting the R

Para.no.51

Code No.18\_

**Maintenance of Cash Book - Not maintained Properly.**

Due to improper maintenance of the Cash Book the following observations could not be made.

The following instructions should be followed in the maintenance of Cash Book. Every DDO should maintain a Cash Book in A.P.T.C. Form No.5.

There should be two cash books - one for Government transactions and the other for Non-Government transactions (if the Government servant is per to Govt. Transactions and non-Government transactions should be kept separately in the cash chest (SR 7? TR 10 of APTC Vol.I).

- It is not correct to multiply cash books and as far as possible, only one cash book should be maintained. Subsidiary registers may, however, be open.
- For each entry on the receipts side of the cash books, there should be a counterfoil of printed receipt. A printed receipt book should be maintained. In the cash book, the receipt number should be noted against each item in the cash book. Before an officer signs a receipt, he should see that the receipt is correct.
- When money is sent to the Treasury/bank for remittance, entry should be made in the cash book while signing the challan. It should be attested only on receipt of the challan after remittance.
- For every item of disposal on the charge in debit side of the cash book, there should be Acquaintance in proof of having disbursed the amount.
- At the close of business on each working day, the cash book should be closed duly verifying the cash on hand and the closing balance arrived at in the cash book.
- A memorandum of verification should be recorded in the cash book duly counting the cash and verified with the book balances as shown in the cash book.

A. Balance as per Cash Book

B. Balance as per UDP Register

Balance as per P.A. Register

Balance as per Non-Govt. cash book

Total Book Balance \_\_\_\_\_

C. Amount held in cash

D. Amount held in the shape of cheques and  
And drafts

Amount in the DDO Current account

Total \_\_\_\_\_

E. Cash balance ascertained by counting

Immediate action would need to be taken to maintain cash book as specified above and fact intimated to audit.

Para.no.52

Code No.18

Asset Management and Maintenance of Registers and Records - Not maintained

- Needs Immediate Action:

Govt. have issued instruction vide G.O.Ms.No.667 Finance(TFR.II) Dept Dated:11.10.2004 , to strengthen the Asset Management in all the Govt. Dep in-aid from the State Government etc., and informed to maintain various Asset Registers as per existing Codes and Manuals at various levels. Further the H administrative Depts. Of Secretariat, the asset inventory information by 31<sup>st</sup> December every year, starting from 31<sup>st</sup> December ,2004, in hard and soft form Bridges, Culverts, Tanks, Vehicles, Tools and Plants, Machinery & Equipment, Trees in Govt. Lands, Computer Hardware, Furniture & Fixture etc. However intimation of Finance Department.

The University authorities had not maintained the said registers. The reasons for non-maintenance of the above registers may be explained to audit a

1. Register of La

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Survey Number	Extent/Area	Year of Acquisition/transfer	Present Market Value	Present Status of Asset	Owning Govt. Department	Location and Address

2. Register of Buil

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Survey Number	Extent/Built up Area	Year of Acquisition/transfer Construction	Present Market Value of Land+ Building	Present Status of Asset	Owning Govt. Department	Location and Address

3. Register of Ro

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Survey Number	Extent/Built up Area	Year of Acquisition/transfer Construction	Present Market Value of Land+ Building	Present Status of Asset	Owning Govt. Department	Location and Address

4.Register of trees

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the tree	Nature/ category Number	Number	Year of Ownership/planting	Cost of maintenance	Present Status	Location of the Asset

5.Register of Government V

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Vehicle	Make/Type	Number	Year of Acquisition	Cost of purchase/ acquisition	Present Status of Asset	Location of the Asset

## 6.Register of Plant, Machinery &amp; Equipment

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Make/Type	Number/Quantity	Year of Acquisition	Cost of purchase/ acquisition	Present Status of Asset	Location of the Asset

7.Register of Computer Har

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Make/Type	Number/Quantity	Year of Acquisition	Cost of purchase/ acquisition	Present Status of Asset	Location of the Asset

## General Stock Register

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Make/Type Category	Number/Quantity	Year of Acquisition	Cost of purchase/ acquisition	Present Status of Asset	Location of the Asset

Register of Furniture &amp; fixtures includin

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Make/Type	Number/Quantity	Year of Acquisition	Cost of purchase/ acquisition	Present Status of Asset	Location of the Asset

## 10.Register of Unserviceable Articles

Name of the Administrative Department:

For the year ending 31<sup>st</sup> December 2018

Name of the Asset	Location of the Asset	Date of Purchase	Book Value	Date on which it became Unserviceable	Value as on the date of un service ability	Nature of Disposal with date & Order

53) Result of Audit:

The General result of audit may be considered as satisfactory.

## Para Number : 36

RECEIPTS &amp; CHARGES (Code : 20) Rs : 0

54) Receipts and Charges:

-

The Receipts and Charges during the year 2017-18 were

Rs.61,23,38,164.00 and Rs.53,84,20,428.60 respectively.

## Para Number : 37

STATUS OF OBJECTIONS (Code : 19) Rs : 0

55). Objections Pending:

215 items of objections involving an amount of Rs.442989752.70 are pending settlement at the close of the year.

Years	No.of paras	Amount	
		Rs.	Ps.
2009-10	1		0.00
2010-11	7		805468.00
2011-12	30		9972.00
2012-13	25		6952139.00
2013-14	27		43948674.00
2014-15	26		223122202.00
2015-16	23		47628399.41
2016-17	27		55545903.14
<b>Total</b>	<b>166</b>		<b>378012757.6</b>
2017-18	49		64976995.19
<b>Total</b>	<b>215</b>		<b>442989752.7</b>

**Enclosures :-**

- I. [Employee Particulars Report](#)
- II. [Inventory Report](#)

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