

**File Number :** SA/NLR/NELLORE/UNIV(1)/VIKRAMA SIMHAPURI UNIVERSITY/2018-19

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

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

**Date Of Audit :**

From 15-06-2020 To 24-11-2020

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

1. Mrs V. Veeraiah - Vice - Chancellor From 01-04-2018 To 09-04-2018
2. Mrs A. Durga Prasad Rao - Registrar From 01-04-2018 To 06-02-2019
3. Mrs Ande Prasad - Registrar From 07-02-2019 To 31-03-2019
4. Mrs R. Sudarsana Rao - Vice - Chancellor From 26-07-2018 To 31-03-2019
5. Mrs A. Rajendra Prasad - In-Charge From 10-04-2018 To 25-07-2018

**Para Number : 1**

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

General Financial Review:

The opening balance in the cash books were not in agreement with the closing balances of the previous year as detailed in VSU Account Table-2. The closing balance Rs.374099291.02 is not agreement with the consolidated closing balances of the annual Account of Rs. 369877299.55 for the Finan

Consolidated Closing Balances as per

Cashbooks Maintained in the University: Rs. 374099291.02

Consolidated Closing Balances as per

Annual Account of VSU for the F.Y.2018-19: Rs. 369877299.55

Difference: Rs. 4221991.47

VSUPGC Kavali Scholarship A/C Rs. 959273.00

VSUPGC Kavali special fee A/C Rs. 2873931.94

VSUPGC Kavali A/C Rs. 301886.53

TOTAL Rs. 4135091.47

VSU HOSTEL A/C Rs. 86900.00

Rs. 4221991.47

UNCASHED CHEQUES

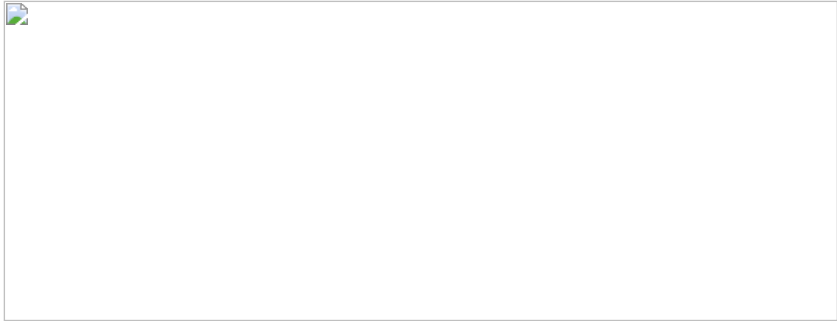
DEVELOPMENT ACCOUNT Rs. 51500.00

FEE COLLECTION ACCOUNT Rs. 28883.00

PROJECTS AND MISCELLANEOUS ACCOUNT Rs. 1844460.00

Rs. 1924843.00





THIS DIFFERENCE HAS BEEN OCCURRED IN THE FOLLOWING ACCOUNTS NOT TAKEN INTO FINAL ACCOUNTS FOR THE F.Y.2018-19.

Name of the Account

Kavali PGC Spl.Fee

Kavali PGC Scholarship Account

Kavali PGC Hostel Account

Total

ANNEXURE - I TO III

AS PER CASH BOOKS MAINTAINED BY THE VIKRAMA SIMHAPURI UNIVERSITY, NELLORE

VSU Accounts Table-1

2018-19

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VSU ACCOUNTS TABLE - 2

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ABSTRACT FOR THE RECONCILIATION STATEMENTS OF VS UNIVERSITY ACCOUNTS FOR THE YEAR 2018-19

VSU ACCOUNTS TABLE - 3

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Total

RECONCILIATION STATEMENTS FOR THE YEAR 2018-19

(I) GENERAL ACCOUNT:

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GENERAL ACCOUNT UNCASHED CHEQUES:

Uncashed Cheques for The Year, 2013 -  
Uncashed Cheques from Jan, 14 to Dec, 14 -  
Uncashed Cheques from Jan, 15 to Dec, 15 -  
Uncashed Cheques from Jan, 16 to Dec, 16 -  
Uncashed Cheques from Jan, 17 to Mar, 17 -  
Chq Date

4.4.17

4.8.17

2.11.17

2.11.17

22.12.17

8.1.18

24.1.18

24.1.18

14.2.18

1.3.18

Mar, 2019



**II) EXAMINATION ACCOUNT:**

Examination Fee Account

Add:

Less:

**EXAMINATION ACCOUNT UNCASHED CHEQUES:**

Month & Year

2018-19

Aug-17

Sep-17

Oct-17

Nov-17

Dec-17

Mar-18

Apr-18

May-18

Oct-18

Nov-18

Jan-19

Mar-19

Grand Total

**EXAMINATION ACCOUNT UN CLEARED D.D.-S:**

Date

Un cleared DD's

Total:

**III) NSS ACCOUNT:**

NSS Account no.106810100011401 Andhra bank VRC Centre

Add:

IV) TOURNAMENT ACCOUNT:

Tournment Account No.106810100019643 Andhra Bank VRC Centre

Add:

Less

Tournament Account Uncashed Cheques

Month& Year

Mar-19

TOTAL

V) AFFILIATION ACCOUNT:

Affiliation Account No.106810100014539 Andhra bank VRC Centre

Add:

AFFILIATION ACCOUNT UNCASHED CHEQUES

Month& Year

Mar-19

VI) DEVELOPMENT ACCOUNT:

Development Account No.106810100019634 Andhra Bank VRC Centre

Add:

Less:

**Development Account Uncashed Cheques**

Month &amp; Year

Mar-19

Mar-18

TOTAL

Uncleared DDs

Dec-16

Nov-17

TOTAL

**VII) FEE COLLECTION ACCOUNT:**

Fee Collection Account No.106810011033224 Andhra bank VRC Centre

Add:

**Fee Collection Account Uncashed Cheques**

Month &amp; Year

Mar-19

**VIII) HOSTEL ACCOUNT:**

Hostel Account

Add:

**HOSTEL ACCOUNT:KAVALI**

Hostel Account

Add:

**Hostel Account: KAVALI Account Uncashed Cheques**

Month &amp; Year

Dec-19

**IX) ENDOWMENT ACCOUNT:**

Endowment Account No.106810100023035 Andhra Bank VRC Centre

Add:

**X) GPF ACCOUNT:**

GPF Account No.106810100032671 Andhra bank VRC Centre

Add:

**XI) U.G.C. DEVELOPMENT ACCOUNT:**

UGC Development Account No.106810100023372 Andhra bank VRC Centre

Add:

**XII) GIS ACCOUNT:**

GIS Account No.106810100012127 Andhra Bank VRC Centre

Add:

**XIII) SCHOLARSHIP ACCOUNT:**



Scholarship Account No.106810011033252 Andhra bank VRC Centre

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Add:

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XIV) CONTRIBUTORY PENSION SCHEME ACCOUNT:

CPS Account No.106810100012136 Andhra bank VRC Centre

Add:

XV) GENERAL FEE ACCOUNT:

General Fee Account No.106810100019625 Andhra bank VRC Centre

Add:

XVI) PERSONAL DEPOSIT ACCOUNT:

PD Account No.8448-110-59 DDO Code : 0801-0345-001

Add:

XVII) SBI CURRENT ACCOUNT:

SBI Current Account No.30507861712 SBI, Nellore

Add:

XVIII) PROJECTS & MISCELLANEOUS ACCOUNT:

P&M Grants Account No.106810100054123

Add:

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Less:

P&M GRANTS ACCOUNT UNCASHED CHEQUES:

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**XIX) PENSION FUND ACCOUNT:**

Pension Fund Account

Add:

**XX) DST ACCOUNT:**

DST Account

Add:

Less:

**DST ACCOUNT UNCASHED CHEQUES:**

S.no

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**Para Number : 2****OTHERS (Code : 18) Rs : 0****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

**BUDGET**

According to Statute 8 under Chapter XX of the Laws of the University, the Registrar shall submit the budget every year 7<sup>th</sup> January or any other date

**Para Number : 3****DIVERSION OF GRANTS/FUNDS (Code : 3) Rs : 0****TRANSFERS OF FUNDS- NEEDS REIMBURSED**

It was noticed in the audit that Rs. 20,00,000/- was transferred from Fee Collection account to development account for their needs i.e. necessary payments



The Copies of Mess Dues issued by the Competent Authority of The University are enclosed to this Audit report as Annexure - VI & VII

**Para Number : 8**

**NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 1**

Para.No.6

Code No.07

**COLLECTION OF TUITION FEE FROM STUDENTS - BALANCE AMOUNT NOT COLLECTED AS ON 31.03.2018: RS,154533.00**

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

VSU Kakuturu, Nellore	Demand Rs.	Collection Rs.	Balance Rs.
I year	4340400.00	4258180.00	82220.00
II year	3757840.00	3853260.00	-95420.00
<b>Total:</b>	<b>8098240.00</b>		<b>-13200.00</b>
VSUPGC, Kavali	Demand Rs.	Collection Rs.	Balance Rs.
I year	1373600.00	1349385.00	24315.00
II year	1554995.00	1552477.00	3118.00

Total:	2928595.00	2901862.00	27433.00
Grand Total	10057765.00	9903932.00	154533.00

**Para Number : 9****NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 1**

PARA NO.7 HOSTEL ACCOUNT OF VSU, KAKUTUR CODE NO.07

**NON - COLLECTION OF MESS CHARGES - NEEDS ACTION - RS.16,27,052.00**

It was observed in audit for the year 2018-19 that a huge amount is outstanding dues regarding the mess charges for the year 2018-19 which was pe

In view of non-collection of mess charges from welfare depts and also students it was too difficult to maintain the hostels by feeding best nutrition to

**Para Number : 10****NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 7****NON - COLLECTION OF MESS CHARGES - NEEDS ACTION - RS.76,545.00**

It was observed in audit for the academic year from 2013-14 to 2018-19 that a huge amount is outstanding regarding the mess charges for the year

**Para Number : 11****ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 0**

PARA.NO.9

CODE.NO.8

**NON-ADJUSTMENT OF OUTSTANDING ADVANCES - NEEDS TO BE ADJUSTED EARLY**

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 expiry of several months the advances have not been adjusted. As per the Chapter 14.1 Advances and

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 amount was adjusted even after lapse of two years. The connected bills and details of expenditure inct

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. 5,75,95,684.00 as detailed below are lying unadjusted till date. Reasons for non-adjustment of

**GENERAL ACCOUNT PENDING ADVANCES :**





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2018-2019

Sl.No.	Voucher No	Date	Advance Receiver Name	Details	Amount Paid
1	20	06.04.18	Dr.G.Sujay Kumar, AR	for Annual Day Celebrations on 12.04.2018 for the Academic Year 2017-18	125000.00
2	21	06.04.18	Dr.G.Sujay Kumar, AR	for TA/DA sitting allowance to the Committee Members	40000.00
3	24	06.04.18	Principal, VSU College	for University share for Organising National Seminar on "Nellore Jilla Sahithi Sarvasvam"	50000.00
4	234	11.07.18	Assistant Professors	for Printer Catridge, Magazines and Postal Charges	10000.00
5	240	11.07.18	Dr.G.Sujay Kumar, AR	Boloro Vehicle FC and Works	31150.00
6	256	26.07.18	Dr.G.Sujay Kumar, AR	for Assuming Charges	20000.00
7	180	23.06.18	Dr.G.Sujay Kumar, AR	for Foundation stone laying of Boys Hostel on 23.06.2018	50000.00
8	267	01.08.18	Dr.K.Neelamanikanta, Asst.Prof. Dept., of Tourism	for Mahatma Gandhi Birthday Celebrations on 02.10.2018	10000.00
9	275	07.08.18	Dr.G.Sujay Kumar, AR	for New Mobile Phone & Sim to VC	20000.00
10	277	09.08.18	Principal, VSU College	for Independence Day Celebrations	35000.00
11	301	23.08.18	Dr.G.Vijay Anandkumar Babu Dean, VSU, Nlr	for Hospitality Expenses in 25.08.2018	50000.00
12	302	23.08.18	Dr.G.Sujay Kumar, AR	for ccomodation & Hospitality Expenses in 23.08.2018	50000.00
13	330	29.08.18	Dr.S.Jayaprakash, VSU College, Nlr	for Gidugu Rammurthy Panthulu Jayanthi on 29.08.2018	7400.00
14	409	01.10.18	Dr.G.Sujay Kumar, AR	for hiring of Man Power	5000.00
15	417	03.10.18	Dr.G.Sujay Kumar, AR	for Plumbing Materials	7000.00
16	455	23.10.18	Dr.Ch.Ramu Dept. of Physics, VSU PGC Kavali	For visit SHAR Centre at Sriharikota	26000.00
17	459	30.10.18	Dr.K.Suneetha, Head of Dept of Social Work	for Rural Camp at Mallagunta Village, Sarvepalli Gram Panchayath, Venkatchalam Mandal	20000.00
18	512	24.11.18	Principal, VSU College	For Kandukuri Veeresalingam Panthulu Programme	100000.00
19	522	27.11.18	Registrar	for EC Meeting	50000.00
20	544	11.12.18	Prof.Ch.Srinivasa Rao, Dept. of Commerce, VSU, PGC, Kavali	for Visit Sricity as a Part of Study	36060.00
21	561	17.12.18	Dr.V.Saibaja, Asst.Prof. Dept of Zoology, VSU, PGC, Kavali	for Plastic Pollution	40000.00
22	575	27.12.18	Dr.K.Suneetha, Asst.Prof, VSU College, Nlr	Orientation Programme MDTs	10000.00
23	581	31.12.18	Dr.G.Sujay Kumar, AR	for New Year Day Celebrations 2019	15000.00
24	603	11.01.19	Spl Officer, VSU, PGC, Kavali	Closing of Compound wall gaps	30000.00
25	609	11.01.19	Dr.G.Sujay Kumar, AR	For APPSC Screening Test	100000.00
26	610	11.01.19	Dr.V.Vijaya, Asst. Prof.	National Conference	50000.00
27	612	11.01.19	Prof.Ch.Srinivasa Rao, Seminar Director, PGC, Kavali	National Seminar	50000.00



28	640	29.01.19	Dr.G.Sujay Kumar, AR	Advance taken	16700.00
29	650	04.02.19	Registrar	Advance taken	40000.00
30	660	06.02.19	Spl Officer, VSU, PGC, Kavali	Replacement of Electrical Meters	7200.00
31	667	11.02.19	P.Chenchu Reddy, Asst.Prof. VSU, Nlr	Work Shop Opening	70000.00
32	690	22.02.19	Prof.Ch.Srinivasa Rao, Dept. of Commerce, VSU, PGC, Kavali	National Seminar	40000.00
33	692	23.02.19	Dr.G.Sujay Kumar, AR	Purchase of Books	40000.00
34	698	01.03.19	Dr.Ch.Vijaya, Dept.of Marine Biology	for MPESSE 2019	50000.00
35	707	06.03.19	Dr.K.Suneetha, Co Ordinator, IWDC	for Womens Day	11000.00
36	733	21.03.19	Dr.R.Prabhakar, Asst. Director of Sports, VSU	Battery Sprayer & Hedge shears	4000.00
37	745	23.03.19	Spl Officer, VSU, PGC, Kavali	Construction of Watchmen rooms at Womens Hostel	30000.00
38	746	23.03.19	Dr.G.Sujay Kumar, AR	for Servicing Charges	9000.00
39	763	27.03.19	Dr.G.Sujay Kumar, AR	for Servicing Charges	10000.00
40	779	30.03.19	Principal, VSU College	for Annual Day Celebrations	165000.00
			Total		1530510.00

General Account Pending Advances Abstract	
Year	Advance Amount
2010-11	20000.00
2011-12	4000.00
2012-2013	150000.00
2013-2014	75000.00
2014-2015	437000.00
2015-2016	354600.00
2016-2017	794415.00
2017-2018	317450.00
2018-2019	1530510.00
Total	3682975.00

## EXAMINATION ACCOUNT PENDING ADVANCES

Examination Account :				
S.No	Advance Drawn in of favour	Purpose	Voucher No. & Date	Amount
2010-2011				
1	Prof. T. Sudha	Conduct of external practical exams in MCA V sem.	25/06.12.10	1,800.00
2	Prof. T. Sudha	Conduct of external practical exams in MCA III sem.	26/06.12.10	1,815.00
3	Prof. T. Sudha	Conduct of MCA I sem external practical exams	65/11.02.11	1,815.00
4	1. Jawahar Bharathi Degree College, Kavali	Towards payment of remuneration to the staff for conducting Degree 1st year examinations	75/21.03.11	20,000.00
5	2. DKW College, Nellore	..do..	75/21.03.11	26,000.00
6	3. Govt.Degree College, Rapur	..do..	75/21.03.11	3,000.00
7	4. Sri Nethaji Degree College, Sangam	..do..	75/21.03.11	6,600.00
8	5. Govt.Degree College, Udayagiri	..do..	75/21.03.11	5,000.00
9	6. Visvodaya Govt.Degree College, Venkatagiri	..do..	75/21.03.11	9,000.00
10	7. MSR Degree College, Vinjamur	..do..	75/21.03.11	11,000.00
		Total		86,030.00

	2011-2012
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S.No	Advance Drawn in of favour	Purpose	Voucher No. & Date	Amount
1	Prof. T.Sudha	Advance towards to conduct the MCA VI sem major project and viva voice of practical examination.	05/25.04.11	1,380.0
2	Prof. T.Sudha	Advance towards to conduct the MCA IV sem examinations	15/06.05.11	1,815.0
3	1. The Principal, JB Degree college, Kavali	Advance towards to conduct I Year II sem exams of MBA May 2011	25/18.05.11	4,000.0
4	Prof. T.Sudha	Advance towards to conduct the SVURPGCET-2011	26/25.05.11	29,499.0
5	GovtDegree College, Udayagiri	Towards to Conduct the B.Ed Examinations.	59/22.07.11	8,000.0
6	Prof. T.Sudha	Advance towards to conduct the MCA II sem practical examinations	71/17.08.11	1,300.0
7	Sri P. Muni ranganadham, Supdt(OSD)	Advance for hiring charges of vehicles to distribute confidential materials to examination centres	79/27.08.11	20,000.0
8	1. The Principal, Sri Sarvodaya Degree College, Nellore	Advance for conducting of Degree supplementary exams of all affiliated colleges.	80/27.08.11	7,612.0
9	2. Govt.Degree College, Rapur	"	80/27.08.11	3,621.0
10	3. Visvodaya Govt.Degree College, Venkatagiri	"	80/27.08.11	5,894.0
10	4. J.B. Degree College, Kavali	"	80/27.08.11	15,723.0
11	5. Govt.Degree College, Udayagiri	"	80/27.08.11	5,833.0
12	6. MSR Degree college, Vinjamur	"	80/27.08.11	6,242.0
13	Prof. T.Sudha	Advance towards to meet the expenditure to be incurred in connection with conducting of the MCA III sem practical examination	181/04.01.12	1,450.0
14	Prof. T.Sudha, Dept.of Computer Science, VSU, Nellore.	Advance towards to meet the expenditure to be incurred in connection with conducting of the MCA Ist sem practical examination	235/24.02.12	1,450.0
15	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 Marth'2012 to all affiliated colleges scheduled from 29.03.12 to 17.04.12	249/26.03.12	23,000.0
16	2. The Principal, Govt. Degree College, Rapur.	..do..	249/26.03.12	7,000.0
17	3. The Principal, MRR Govt. Degree College, Udaygiri	..do..	249/26.03.12	12,500.0
18	4. The Principal, Jawahar Bharathi Degree College, Kavali	..do..	249/26.03.12	53,000.0
19	5. The Principal, MSR Degree College, Vinjamur	..do..	249/26.03.12	26,000.0
20	6. The Principal, SKR Govt. Degree College, Gudur	..do..	249/26.03.12	31,500.0
21	7. The Principal, Sri Nethaji Degree College, Sangam	..do..	249/26.03.12	21,000.0
22	8. The Principal, Sri Sarvodaya Degree College, Nellore	..do..	249/26.03.12	21,000.0
			Total:	308,819.0

2012-2013				
1.	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 from 11.04.12 to 26.04.12	11/17.04.12	8,000.0
2.	The Principal, DKW Govt Degree College for Women, Nellore	Advance towards to meet the expenditure of remuneration to the staff drafted for examination duty & other expenditure 1 year 1 <sup>st</sup>	21/01.05.12	20,000.0

S.No	Advance Drawn in of favour	Purpose	Voucher No. & Date	Amount
		sem-end exams of MA/MSc/Med/MSW from 02.05.12 to 14.05.12		
3.	1. The Principal,NBKR College of Education, Vidyannagar	Advance towards to meet the expenditure of Remuneration to the staff drafted for Examination duty & other Expenditure for conducting the B. Ed. Degree Exams August'12,from 06.08.12 to 25.08.12	101/01.08.12	10,000.00
4.	2. The principal,S. K. R. Govt Degree College, Gudur	.do.	101/01.08.12	15,000.00
5.	3. The Principal ,SRJ Degree College,Atmakur	.do.	101/01.08.12	5,800.00
6.	4. The Principal, Govt Degree College, Udayagiri	.do.	101/01.08.12	7,500.00
7.	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
8.	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 Miscellaneous Expenditure in connection with conducting the 1 & 2 year Degree supplementary Examinations september'12	132/11.09.12	6,000.00
9.	2. The Principal, SKR Govt Degree College, Gudur	.do.	132/11.09.12	18,000.00
10.	3. The Principal, MSR Degree College, Vinjamur	.do.	132/11.09.12	7,000.00
11.	4. The Principal, Govt.Degree College, Udayagiri	.do.	132/11.09.12	9,500.00
12.	5. The Principal, Jawahar Bharathi Degree College, Kavali	.do.	132/11.09.12	28,500.00
13.	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
14.	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 I.L.B III sem courses from 04.03.13 to 13.03.13	279/27.02.13	44,000.00
15.	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
16.	2. The Principal MRR Government Degree College, Uadyagiri	.do.	297/26.03.13	16,000.00
17.	3. The Principal Jawahar Bharathi Degree College, Kavali	.do.	297/26.03.13	50,000.00
18.	4. The Principal MSR Degree College, Vinjamur	.do.	297/26.03.13	48,000.00
19.	6. The Principal SKR Govt Degree College, Gudur	.do.	297/26.03.13	32,000.00
20.	7. The Principal SV Degree College, Nellore	.do.	297/26.03.13	28,000.00
21.	8. The Principal Viswam Degree College, Naidupet	.do.	297/26.03.13	25,000.00
			Total:	437,560.00
2013-2014				
S.No	Advance Drawn in of favour	Purpose	Voucher No. & Date	Amount
1.	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 IV Sem of II year and Exams of PG/MBA/MCA Course from 20.04.13 to 20.05.13	4/25.04.13	50,000.00
2.	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.	3. Head of the Department of Marine Biology, VSU College, Nellore	.do.	22/18.05.13	3,000.00
4.	4. Head of the Department of (IC) Biotechnology, VSU College, Nellore	.do.	22/18.05.13	3,000.00
5.	The Principal S.R.J.D.College, Atmakur	Advance towards to meet the Expenditure of Remuneration to the Staff drafted for Examination duty and other Expenditure for	73/24.7.13	8,000.00

S.No	Advance Drawn in favour of	Purpose	Voucher No. & Date	Amount
2014-2015				
6.	The Principal Govt. Degree College , Udayagiri	Conducting the B.ED Examinations. .do..	74/24.7.13	8,000.00
7.	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
8.	2. The Principal MSR Degree College, Vinjamur	.do..	177/25.10.13	16,000.00
9.	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
10.	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
11.	2. MRR Govt. Degree College, Udayagiri	.do..	356/29.3.14	17,000.00
12.	3. MSR Degree College, Vinjamur	.do..	356/29.3.14	52,000.00
13.	5. Sri Nethajai Degree College, Sangam	.do..	356/29.3.14	22,000.00
14.	6. Sri Sarvodaya Degree College, Nellore	.do..	356/29.3.14	31,000.00
15.	7. Sri Shiridi Sai Ram Degree College, Atmakur	.do..	356/29.3.14	17,000.00
			Total:	267,000.00
1.	1. The Principal, SRJ Degree College, Atmakur	Advance towards to meet the expenditure of remuneration to the 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	5,000.00
2.	2. The Principal, Govt. Degree College, Udayagiri	Advance towards to meet the expenditure of remuneration to the 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
3.	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
4.	1. The Principal, MRR Govt.Degree College, Udayagiri	Advance towards to conduct the Supplementary 3 year Degree Examinations of BA/B.Com/BSc/BMM/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
5.	2. The Principal, Jagan's Degree College, Nellore	Advance towards to conduct the Supplementary 3 year Degree Examinations of BA/B.Com/BSc/BMM/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
6.	3. The Principal, MSR Degree College, Vinjamur	Advance towards to conduct the Supplementary 3 year Degree Examinations of BA/B.Com/BSc/BMM/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
7.	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	139/20.11.14	17,000.00

		MA/MSC/MCOM/MSW/MFM/Med examinations of all affiliated colleges from 20.11.14 to 05.12.14		
8.	3. The Principal, SRJ Degree College, Atmakur	-do-	139/20.11.14	4,000.0
9.	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	32,000.0
10.	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-/LL.B.III and V Sem V.S.University	157/30.12.14	13,315.0
11.	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-/LL.B.III and V Sem V.S.University	157/30.12.14	16,508.0
12.	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	12,000.0
13.	2. The Principal, S. Chavan Inst.of. Computer Applications	-do-	196/24.02.15	15,500.0
<b>Total:</b>				<b>216,904.0</b>

2015-2016

S.No	Advance Drawn in of favour	Purpose	Voucher No. & Date	Amount
1	Dr. G. Vijaya Anand kumar babu, Associate 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 other miscellaneous.) Expenditure in Connection with the UG Third year Degree Supplementary Examination, November'15 and ug Third Year Degree (CBCS) First Sem Examination, December'15	178/5.3.16	60,000.0
<b>Total:</b>				<b>60,000.0</b>

2016-2017

S.No	Advance Drawn in of favour	Purpose	Voucher No. & Date	Amount
1.	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		9,500.0
		2. MSc Food Technology		9,500.0
		3. 5 Year Integrated MSc Food Technology		9,500.0
		4. MSc Microbiology		9,500.0
		5. MSc Statistics	4,000.0	
<b>Total:</b>				<b>42,000.0</b>

2017-18		
o	Advance Drawn in favour of	Purpose
.	Dr.Anele Prasad, Principal, VSU college, Nellore	Advance amount sanctioned towards payment, expenditure of emergency requirement in connection with the conduct of spot valuation for UG 3year degree college I&II year supply.& III year regular examinations April, 2017
.	Head of Incharge , Department of Food Technology,VSU College, Nellore	Advance amount sanctioned towards payment of Contingent expenditure in connection with the conduct of Practical examination for the 5 year integrated MSC., Food Technology III & IV sem examination
.	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 sem PG Course MSC.,MSW & M.Com., Practical examinations for the month of May, 2017.
.	Head/ I/c Dept.of. Food Technology, VSU College, Kakaturu	Advance amount sanctioned towards payment of contingent expenditure in connection with the conduct of practical examinations of 5 year integrated MSc Food technology, Fourth, Fifth and Sixth Sem Ex:
.	Dr.Anele Prasad, Principal, VSU college, Kakaturu	Advance amount sanctioned towards payment of remuneration to the examiner and strong room staff in connection with spot valuation work UG 3 year degree (year wise), II year supply and III year exam
.	Dr. M.Ussenaiiah, Asst., Professor, Department of Computer Scieence	Advance amount sanctioned towards payment of TA&DA remuneration to the examiners and Co-ordinator in connection with the conduct of coding work and valuation of Answer scripts for MCA., II &
.	Dr.Anele Prasad, Principal, VSU college, Kakaturu	Advance amount sanctioned towards payment of remuneration to the examiners and Strong Room staff connection with spot valuation work of UG., 3year I & II year supplementary and III year regular ex
.	9 Departments, VSU College, Kakaturu	1)MSc., Organic Chemistry, VSU College, Krakaturu II semester
.		IV semester
0.		2)MSc., Bio-Technology, VSU College, Kakaturu IInd semester
1.		IV semester
2.		3)M.Sc., Food Technology, VSU College, Kakaturu II semester
3.		IVth semester
4.		4)M.Sc.,Micro biology, VSUCollege, Kakaturu IInd semester
5.		IVth semester
6.		5)M.SW., VSUCollege, Kakaturu IInd semester
7.		IVth semester
8.		6)M.Sc., Statistics with CA,VSUCollege, Kakaturu IInd semester
9.		IVth semester
0.	Dr.Anele Prasad, Principal, VSU college, Kakaturu	Advance amount sanctioned towards payment of remuneration to the examiners to meet the expenditure in connection with conduct of Spot valuation for UG 3 <sup>rd</sup> year degree IInd and IVth sem examination
1.	Dr.P.Chenchu Reddy, Department of MBA, VSU College, Kakaturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners staff and coordinator, valuation of answer scripts in connection with conduct of MBA Telugu Medium examination
2.	Dr.R.Prabhakar, Co-ordinator and Assistant Professor, Department of English, VSU Kakaturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners and coordinators and staff in payment for coding work and valuation of answer scripts of 3 year LLB & 5year LL.
3.	Assistant Controller of Examinations, VSU College, Kakaturu	Advance amount sanctioned towards payment of remuneration to the examiners & strong room staff and purchase of stationary items in connection with conduct of spot valuation for UG 3year degree.
4.	Dr.KVS Javahar Babu, Department of Tourism Management,VSU College, Kakaturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners and coordinator, in payment for loading work and valuation of answer scripts in connection with conduct of PG I&
5.	Dr.M.Thyagaraju, Assistant Controller of Examination, VSU College, Kakaturu	Advance amount sanctioned towards payment of TA/DA & remuneration to the examiners and coordinator, in connection with the revaluation of MBA II semester examinations for the month of May, 2017.



		4. MSc Microbiology		
		II Sem Rs. 4,750/-		
		IV Sem Rs. 4,750/-	16/05.05.18	9,500.00
		5. MSc Statistics		
		II Sem Rs. 2,000/-		
		IV Sem Rs. 2,000/-	16/05.05.18	4,000.00
		6. 5 Yr Intehrated, MSc Food Technology		
		VI Sem Rs. 4,750/-		
		VIII Sem Rs. 4,750/-	16/05.05.18	9,500.00
		VSUPG Centre, Kavali:		
I. MA Economics				
II Sem	16/05.05.18	2,000.00		
2	Head / Incharge, Dept.of. Commerce, VSUPG Centre, Kavali	Advance amount sanctioned towards payment of practical examinations to PG Courses on May, 2018 contingent expenditure amount. II Sem Rs. 2,000/- IV Sem Rs. 2,000/-	31/07.06.18	4,000.00
3	Head/ Incharge, Departments of VSU College, Kakatur	Advance amount sanctioned towards contingent amount to conduct of practical examinations Nov/Dec 2018 I & III Sem PG Courses.		
		2.MSc Food Technology		
		I Sem -Rs. 4750/-		
		III Sem -Rs.4750/-	15/19.11.18	9,500.00
		3. MSc Microbiology		
		I Sem -Rs. 4750/-		
		III Sem -Rs.4750/-	15/19.11.18	9,500.00
		4. MSc Statistics		
		I Sem -Rs. 2000/-		
		III Sem -Rs.2000/-	15/19.11.18	4,000.00
4	Head/ Incharge, Departments of PG Courses, VSU College, Kakatur	Advance amount sanctioned towards PG Practical Exams Contingent amount Nov/ Dec 2018		
		1. MSc Biotechnology		
		I Sem Rs. 4750/-		
		III Sem Rs. 4750/-	17/120.12.18	9,500.00
		2. MSc 5 Yr Integrated Food Technology		
I Sem Rs. 4750/-				
III Sem Rs. 4750/-	17/120.12.18	9,500.00		
5	Dr. G. Vijaya Anand kumar babu, Associated Professor, Dept of Bio - Technology, V.S.University, College, Nellore	Conduct of 3 year Degree Examinations	13/30.04.2018	3000000.00
6	Head i/c Dept.of. Arts & Science, VSU College, Kakatur & VSUPG,Kavali	Advance amount sanctioned towards payment of practical Examinations for PG Courses on April, 2018 to contingent expenditure amount.	16/5.5.2018	89500.00
7	Dr. G. Vijaya Anand kumar babu, Associated Professor, Dept of Bio - Technology, V.S.University, College, Nellore	I,II&III Supply Examinations	27/31.05.2018	5000000.00
8	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	Convocation application processing	202/5.02.2019	1000000.00
9	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	UG revaluation supply Examinations	217/2.3.2019	700000.00
10	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	Distribution of Confidential material of UG Exams March, 2019.	228/11.3.2019	500000.00
11	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	Cabs to High Power Committee	230/18.3.2019	2000000.00

AFFILIATION ACCOUNT :

S.No	in Advance Drawn favour of	Purpose
1	Prof.M. Chandraiah, Dean CDC, V.S. University, Nellore	Advance towards to meet the Hospitality in connection with the Conducting of Prim meeting of the Affiliated Colleges (Govt/A Private etc.) to discuss the procedure in co with the Registration of Students and othe to be followed to avail Scholarship.

HOSTEL ACCOUNT:

S.No	in Advance Drawn favour of	Purpose
1	Prof.K. Murugaiah, Principal & Warden, VSU College, Nellore.	Advance towards necessary works immediately boys Hostel at santhapet, Nellore 1. Damage of water pipe line. 2. Repair and replacement of c 3. Electrical repairs 4. Miscellaneous works.
2	Dr.T. Veera Reddy, Deputy Warden, VSU College, Nellore.	Advance towards processing of storing water l way of water tank and also for payment of ren the rate of rent per day for 4 tabs for storage o water containers in the Hostel.

DEVELOPMENT ACCOUNT:

S.No	in Advance Drawn favour of	Purpose
1	Dr.T. Veera Reddy, Asst.Professor, Deputy Warden, VSU Hostel,	Advance amount sanctioned to VSU Hostel Mer of Remuneration to the Hostel Employees on co
2	Prof.M. Chandraiah, Dean CDC, V.S. University, Nellore	Advance amount sanctioned towards payment c meet the expenses in connection with the condu workshop of the Principals of constituent colleg affiliated colleges in VSU, Nellore 03.12.2016
3	Dr.A. Kusuma, Assistant Professor, VSU College, Nellore	Advance amount sanctioned 2 members Asst, A professor towards payment of advance for the p Menontos, printing of ID Cards/ Badges etc. on Inauguration of the University Buildings at Kak visit of the Hon'ble Chief Minister on 03.02.2017
4	The Deputy Warden, VSU College Hostel for Boys, Nellore	Advance towards payment as loan to meet the e the purchase of LPG Stove with Iron Tawa for 1 Men Hostel (Kitchen) Kakatur.
5	Dr.G. Sujay Kumar, Asst. Registrar, VSU Kakatur, Nellore	Advance amount sanctioned towards payment c amount for shifting the Iron Cots from VSU Me Women Hostel for VSUPGC, Kavali
6	Dr.G. Sujay Kumar, Asst. Registrar, VSU Kakatur, Nellore	Advance amount sanctioned towards payment c amount for installation of 3 Units of Aquaguard water treatment plant at APJ Abdul Kalam Bh: Swarnamukhi Hostel, VSU Kakatur.
7	The Executive Engineer, APEWTD	Towards Loan Basis to obtain structural drawin necessary approvals from the consultancy to grc construction work of the University Buildings if the same amount will be reimbursed.

NSS ACCOUNT:

S.No	in Advance Drawn favour of	Purpose
1	The NSS Coordinator cum Programme Officer, VSU, Kakatur, Nellore	Advance towards 1 s for conducting Regu Camp Programmes I 2017-18
2	Dr. Uday Sankar Allam, NSS Programme Coordinator, VSU, Nellore	Advance towards to conducting Regular; Camp Programmes I 2018-19.

TOURNAMENT ACCOUNT: \_

S.No.	Vr.no. & Date	Name of the Item
1.	16/26-12-2016	Advance amount sanctioned to Assist Director of Sports VSU Nellore.
2.	13/18-11-2016	Advance amount sanctioned to Assist Director of Sports VSU Nellore.



12	Head I/c of the Department of VSU College,Kakuturu and Dept.OfVSUPGC,Kavali	Towards the payment of Practical Examinations for PG courses in April,2018 to meet the contingent expenditure.	16/5.5.2018	89500.00			
13	Head I/c of the Department	Towards the payment of Practical Examinations for PG courses to meet the contingent expenditure.	171/20.12.2018	1900000.00	3	6/15.9.18	Advance amount sanctioned to TA/DA & sitting charges for ICT or Obser
14	Asst.Controller of Examinations	Towards the payment of te 2 <sup>nd</sup> installment to the Examiners and Strong Room staff.	172/24.12.2018	4000000.00	4	8/26.9.18	Advance amount sanctioned to First phase Games IUT-2018 Assist Direct
15	Asst.Controller of Examinations	Towards the payment of te 3 <sup>rd</sup> installment to the Examiners and Strong Room staff.	175/10.1.2019	2000000.00	5	15/17.11.2018	Advance amount sanctioned to 6 Games of IUT,2018-19 Assist Director of
16	Asst.Controller of Examinations	Towards the payment of Route charges and hired Vehicles rental charges for the distribution of Confidential material	228/11.3.2019	5000000.00	6	17/17.12.18	Advance amount sanctioned to First phase Games IUT-2018 Assist Direct
17	Asst.Controller of Examinations	Towards the payment of Yatra Genie Cabs(High Power Committee Flying Squads))	230/13.3.2018	2000000.00	7	18/29.1.19	Advance amount sanctioned to One Games IUT-2018 Assist Director of Sp
18	Dr.M.Hanuma Reddy,Dept.of Marine Biology,VSU College,Kakuturu	Advance amount sanctioned towards payment of Stationary conduct of UG CBCS, II, IV & VI sem, 3 year degree supplementary examinations for the month of November, 2019.	242/29.3.19	25000.00	8	19/11.2.19	Advance amount sanctioned to Sport Board Annual fest 2018. Assis Direc
		Total		23621500.00	9	20/11.2.19	Advance amount sanctioned to Table Tennis IUT-19 Assist Director of Spc
							Total:

General Account	3682975.00
Examination Account	43234793.00
Development Account	978960.00
Hostel Account	35000.00
Affiliation Account	3000.00
NSS Account	7836952.00
Tournament Account	2842046.00
Total	58613726.00

Para Number : 12

ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 23621500

PARA NO.10 EXAMINATION ACCOUNT CODE NO.08

ADVANCES PENDING ADJUSTMENT -NEEDS RECOVERY Rs. 2,36,21,500.00

An aggregate amount of Rs.2,36,21,500.00 was drawn and paid as advances to incur the expenditure for various purposes during the year 2018-19.But

Recovery should be made from the person concerned and also said any delay beyond three months shall be brought to the Finance Secretary and the

s.no	Name of the person	Purpose of Advance	Vr.No.&Date	amount
	Head / Incharge, Dept.of Arts & Science, VSU College, Kakutur and VSUPG Centre, Kavali	Advance amount sanctioned towards payment of practical Examinations for PG Courses on April, 2018 to contigent expenditure amount.		
		VSU College, Kakutur:		
		1. MSC Organic Chemistry		
		II Sem Rs. 3,750/-		
		IV Sem Rs. 3,750/-	16/05.05.18	7,500.00
		2. MSC Biotechnology		
		II Sem Rs. 4,750/-		
		IV Sem Rs. 4,750/-	16/05.05.18	9,500.00
		3. MSC Food Technology		

1		II Sem Rs. 4,750/-		
		IV Sem Rs. 4,750/-	16/05.05.18	9,500.00
		4. MSc Microbiology		
		II Sem Rs. 4,750/-		
		IV Sem Rs. 4,750/-	16/05.05.18	9,500.00
		5. MSc Statistics		
		II Sem Rs. 2,000/-		
		IV Sem Rs. 2,000/-	16/05.05.18	4,000.00
		6. 5 Yr Intehrated, MSc Food Tehnology		
		VI Sem Rs. 4,750/-		
		VIII Sem Rs. 4,750/-	16/05.05.18	9,500.00
		VSUPG Centre, Kavali:		
		1. MA Economics		
II Sem	16/05.05.18	2,000.00		
2	Head / Incharge, Dept.of. Commerce, VSUPG Centre, Kavali	Advance amount sanctioned towards payment of practical examinations to PG Courses on May, 2018 contingent expenditure amount. II Sem Rs. 2,000/- IV Sem Rs. 2,000/-	31/07.06.18	4,000.00
3	Head/ Incharge, Departments of VSU College, Kakatur	Advance amount sanctioned towards contingent amount to conduct the practical examinations Nov/Dec 2018 I & III Sem PG Courses.		
		2.MSc Food Technology		
		I Sem -Rs. 4750/-		
		III Sem -Rs.4750/-	154/19.11.18	9,500.00
		3. MSc Microbiology		
		I Sem -Rs. 4750/-		
		III Sem -Rs.4750/-	154/19.11.18	9,500.00
		4. MSc Statistics		
		I Sem -Rs. 2000/-		
III Sem -Rs.2000/-	154/19.11.18	4,000.00		
4	Head/ Incharge, Departments of PG Courses, VSU College, Kakatur	Advance amount sanctioned towards PG Practical Exams Contingent amount Nov/ Dec 2018		
		1. MSc Biotechnology		
		I Sem Rs. 4750/-		
		III Sem Rs. 4750/-	171/20.12.18	9,500.00

		2. MSc 5 Yr Integrated Food Technology		
		I Sem Rs. 4750/-		
		III Sem Rs. 4750/-	171/20.12.18	9,500.00
5	Dr. G. Vijaya Anand kumar babu, Associated Professor, Dept of Bio - Technology, V.S.University, College, Nellore	Conduct of 3 year Degree Examinations	13/30.04.2018	3000000.00
	Head i/c Dept.of. Arts & Science, VSU College, Kakatur & VSUPGC,Kavali	Advance amount sanctioned towards payment of practical Examinations for PG Courses on April, 2018 to contingent expenditure amount.	16/5.5.2018	89500.00
6	Dr. G. Vijaya Anand kumar babu, Associated Professor, Dept of Bio - Technology, V.S.University, College, Nellore	I,II&III Supply Examinations	27/31.05.2018	5000000.00
7	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	Convocation application processing	202/5.02.2019	100000.00
8	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	UG revaluation supply Examinations	217/2.3.2019	70000.00
9	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	Distribution of Confidential material of UG Exams March, 2019.	228/11.3.2019	50000.00
10	Ch.Venkata Rayulu,Asst.Controller of Examinations ,VSU,Nellore	Cabs to High Power Committee	230/18.3.2019	200000.00
11	Head I/c of the Department of VSU College,Kakaturu and Dept.of VSUPGC,Kavali	Towards the payment of Practical Examinations for PG courses in April,2018 to meet the contingent expenditure.	16/5.5.2018	89500.00
12	Head I/c of the Department	Towards the payment of Practical Examinations for PG courses to meet the contingent expenditure.	171/20.12.2018	1900000.00
13	Asst.Controller of Examinations	Towards the payment of the 2 <sup>nd</sup> installment to the Examiners and Strong Room staff.	172/24.12.2018	4000000.00
14	Asst.Controller of Examinations	Towards the payment of the 3 <sup>rd</sup> installment to the Examiners and Strong Room staff.	175/10.1.2019	2000000.00
15	Asst.Controller of Examinations	Towards the payment of Route charges and hired Vehicles rental charges for the distribution of Confidential material	228/11.3.2019	5000000.00
16	Asst.Controller of Examinations	Towards the payment of Yatra Genie Cabs(High	230/13.3.2018	2000000.00

		Power Committee Flying Squads))		
17	Dr.M.Hanuma Reddy,Dept.of Marine Biology,VSU College,Kakuturu	Advance amount sanctioned towards payment of Stationary, conduct of UG CBCS, II, IV & VI sem, 3 <sup>rd</sup> year degree supplementary examinations for the month of November, 2019.	242/29.3.19	25000.00
		Total		23621500.00

Para Number : 13

ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 630248

PARA NO.11 DEVELOPMENT ACCOUNT CODE NO.08

ADVANCE/LOAN BASIS - ADVANCE SANCTIONED FOR SPECIFIC PURPOSES ON LOAN BASIS - NOT ADJUSTED IN STIPULATED TIME - IR

During the course of audit, it is observed that in the following case the advance sanctioned for RS.630248.00 is still not adjusted from the date as deta

S.No	Advance Drawn in favour of	
1	The Executive Engineer, APEWTDC	Towards Loan Basis to obtain structural drawing and necessary approvals from the consultancy to

Para Number : 14

ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 1530510

PARA NO.12 GENERAL ACCOUNT CODE NO.8

ADVANCES - ADVANCES SANCTIONED FOR SPECIFIC PURPOSES - NOT ADJUSTED IN STIPULATED TIME - IRREGULAR: Rs.1530510.00

During the course of audit, it was noticed that a total amount of Rs.1530510.00 was sanctioned towards advances for specific purposes to the f

Sl.No.	Voucher No	Date	Advance Receiver Name	Details	Amount Paid
1	20	06.04.18	Dr.G.Sujay Kumar, AR	for Annual Day Celebrations on 12.04.2018 for the Academic Year 2017-18	125000.00
2	21	06.04.18	Dr.G.Sujay Kumar, AR	for TA/DA sitting allowance to the Committee Members	40000.00
3	24	06.04.18	Principal, VSU College	for University share for Organising National Seminar on "Nellore Jilla Sahithi Sarvasvam"	50000.00
4	234	11.07.18	Assistant Professors	for Printer Cartridge, Magazines and Postal Charges	10000.00
5	240	11.07.18	Dr.G.Sujay Kumar, AR	Bolero Vehicle FC and Works	31150.00
6	256	26.07.18	Dr.G.Sujay Kumar, AR	for Assuming	20000.00

				Charges	
7	180	23.06.18	Dr.G.Sujay Kumar, AR	for Foundation stone laying of Boys Hostel on 23.06.2018	50000.00
8	267	01.08.18	Dr.K.Neelamanikanta, Asst.Prof. Dept.of Tourism	for Mahatma Gandhi Birthday Celebrations on 02.10.2018	10000.00
9	275	07.08.18	Dr.G.Sujay Kumar, AR	for New Mobile Phone & Sim to VC	20000.00
10	277	09.08.18	Principal, VSU College	for Independence Day Celebrations	35000.00
11	301	23.08.18	Dr.G.Vijay Anandkumar Babu Dean, VSU, Nlr	for Hospitality Expenses in 25.08.2018	50000.00
12	302	23.08.18	Dr.G.Sujay Kumar, AR	for ccomodation & Hospitality Expenses in 23.08.2018	50000.00
13	330	29.08.18	Dr.S.Jayaprakash, VSU College, Nlr	For a Gidugu Rammurthy Panthulu Jayanthi on 29.08.2018	7400.00
14	409	01.10.18	Dr.G.Sujay Kumar, AR	for hiring of Man Power	5000.00
15	417	03.10.18	Dr.G.Sujay Kumar, AR	for Plumbing Materials	7000.00
16	455	23.10.18	Dr.Ch.Ramu Dept. of Physics, VSU PGC Kavali	For visit of SHAR Centre at Sriharikota	26000.00
17	459	30.10.18	Dr.K.Suneetha, Head of Dept of Social Work	for Rural Camp at Mallagunta Village, Sarvepalli Gram Panchayath, Venkatachalam Mandal	20000.00
18	512	24.11.18	Principal, VSU College	For Kandukuri Veeresalingam Panthulu Programme	100000.00
19	522	27.11.18	Registrar	for EC Meeting	50000.00
20	544	11.12.18	Prof.Ch.Srinivasa Rao, Dept. of Commerce, VSU, PGC, Kavali	for Visit Sricity as a Part of Study	36060.00
21	561	17.12.18	Dr.V.Sailaja, Asst.Prof, Dept of Zoology, VSU, PGC, Kavali	for Plastic Pollution	40000.00
22	575	27.12.18	Dr.K.Suneetha, Asst.Prof, VSU College, Nlr	Orientation Programme MDTs	10000.00
23	581	31.12.18	Dr.G.Sujay Kumar, AR	for New Year Day Celebrations 2019	15000.00
24	603	11.01.19	Spl Officer, VSU, PGC, Kavali	Closing of Compound wall gaps	30000.00
25	609	11.01.19	Dr.G.Sujay Kumar, AR	For APPSC Screening Test	100000.00
26	610	11.01.19	Dr.Y.Vijaya, Asst. Prof.	National Conference	50000.00

27	612	11.01.19	Prof.Ch.Srinivasa Rao, Seminor Director, PGC, Kavali	National Seminar	50000.00
28	640	29.01.19	Dr.G.Sujay Kumar, AR	Advance taken	16700.00
29	650	04.02.19	Registrar	Advance taken	40000.00
30	660	06.02.19	Spl Officer, VSU, PGC, Kavali	Replacement of Electrical Meters	7200.00
31	667	11.02.19	P.Chenchu Reddy, Asst.Prof. VSU, Nlr	Work Shop Opening	70000.00
32	690	22.02.19	Prof.Ch.Srinivasa Rao, Dept. of Commerce, VSU, PGC, Kavali	National Seminar	40000.00
33	692	23.02.19	Dr.G.Sujay Kumar, AR	Purchase of Books	40000.00
34	698	01.03.19	Dr.Ch.Vijaya, Dept.of Marine Biology	for MPESSE 2019	50000.00
35	707	06.03.19	Dr.K.Suneetha, Co Ordinator, IWDC	for Womens Day	11000.00
36	733	21.03.19	Dr.R.Prabhakar, Asst. Director of Sports, VSU	Battery Sprayer & Hedge shears	4000.00
37	745	23.03.19	Spl Officer, VSU, PGC, Kavali	Construction of Watchmen rooms at Womens Hostel	30000.00
38	746	23.03.19	Dr.G.Sujay Kumar, AR	for Servicing Charges	9000.00
39	763	27.03.19	Dr.G.Sujay Kumar, AR	for Servicing Charges	10000.00
40	779	30.03.19	Principal, VSU College	for Annual Day Celebrations	165000.00
			<b>Total</b>		<b>1530510.00</b>

**Para Number : 15**

**ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 1000000**

**PARA NO.13 DEVELOPMENT ACCOUNT CODE NO.08**

**DEVELOPMENT ACCOUNT - LOAN SANCTIONED AS ADVANCE TOWARDS SEED MONEY ON LOAN BASIS TOWARDS PAYMENT OF STAFF**

During the course of audit on the accounts of the Development Account for the year 2018-19 it is observed that a total amount Rs.1000000.00 was tra

**Para Number : 16**

**ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 2030504**

**PARA NO.14 TOURNAMENT ACCOUNT CODE NO.8**

**ADVANCES - ADVANCES SANCTIONED FOR SPECIFIC PURPOSES - NOT ADJUSTED IN STIPULATED TIME - IRREGULAR RS.2030504.00**

During the course of audit, it was noticed that a total amount of Rs.2030504.00 was sanctioned towards advances for specific purposes to the following

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

S.No.	Vr.no. & Date	Name of the Item	Amount RS.
1.	8/26.9.18	Advance amount sanctioned to First phase Games IUT-2018	605592.00
2.	15/17.11.2018	Advance amount sanctioned to 6 Games of IUT,2018-19	452980.00
3.	17/17.12.18	Advance amount sanctioned to First phase Games IUT-2018 Assis Director of Sports VSU Nellore.	480868.00
4.	18/29.1.19	Advance amount sanctioned to One Games IUT-2018 Assist Director of Sports VSU Nellore.	133360.00
5.	19/11.2.19	Advance amount sanctioned to Sport Board Annual fest 2018. Assist Director of Sports VSU Nellore.	30000.00
6.	20/11.2.19	Advance amount sanctioned to Table Tennis IUT-19 Asst. Director of Sports VSU Nellore.	110704.00
7.	21/11.2.19	Advance amount sanctioned to TA/DA & sitting charges for ICT, Assist Director of Sports VSU Nellore.	100000.00
8.	26/27.3.2019	Sports merit Scholarship @Rs.3000 per one (30000x37)	117000.00
		<b>Total:</b>	<b>2030504.00</b>

**Para Number : 17****VIOLATION OF RULES (Code : 9) Rs : 6236**

P ( code :9 [19])

PARANO.15

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 faculties attended to university programmes like, seminars and meetings et

Sl.No.	Voucher No	Date	Name of the incumbent & designation	Details of vehicles No. as per the voucher	Details of vehicles No. as per the RTO,AP portal	Amount paid
1	582	31.12.18	Dr.P.Radhika, Member VSU, Finance Committee	Petrol car No.AP 26 3123	Motor cycle	2390.00
2	582	31.12.18	Sri.P.Subrahmanyam naidu, Reader in Physics, JB College, Kavali	Own petrol car	-	3846.00
					Total	6236.00

**Para Number : 18****VIOLATION OF RULES (Code : 9) Rs : 7600**

P ( code :9 [19])

PARA NO.16

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 faculties have attended to university programmes like, seminars and meeti

Therefore, the genuineness of travelling by car of the following persons was not ensured in audit. Therefore, the entire expenditure of the same is he

I.No.	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.
1	34/01.09.2018	Dr K.V.S.N JavaharBabu Department of Tourism Management, VSU College Kakuturu,Nellore	Car Vehicle No.AP26T6457Dt:13.4.2018 Ibrahim Travels	Vehicle.No.AP 26T6457 Sri Laxmi Engineering & Motor Two wheeler Tractor Tipping Owner Name : LellaVenkateswara Reddy Registration Date: 12-01-1995	To visit the UG Colleges for reporting feasibility for renewal of Temporary Conditional Affiliation for the year 2017-18 Nellore to Podalakur, Podalakur to Chejerla, Chejerla to Kaluvoyee, Kaluvoyee to Ananthasagaram, A.S Peta to Marrispadu, Marrispadu to Nellore	7600.00
					Total	7600.00



**Para Number : 19****VIOLATION OF RULES (Code : 9) Rs : 0****P ( code :9 [19])****PARA NO.17      GENERALACCOUNT      CODE NO.9****DISPOSAL OF OLD NEWS PAPERS AND EXAMINATION PAPERS NOT AUCTIONED - NEEDS ACTION:**

It was noticed during the audit various News Paper Agencies like National and Regional Agencies are have supplied the daily newspapers to the univ

And also the annual examinations are being conducted in the university campus during the year. In this connection the old newspapers and old answer

**PARA NO.18      GENERAL ACCOUNT      CODE NO.9****NON COLLECTION OF LATE FEE ON DELAY SUBMISSION OF BOOKS IN UNIVERSITY LIBRARY - IRREGULAR.**

As verified from the Vikrama Simhapuri University, Kakuturu, and the library records it was noticed that late fee was not collected from the st

-  
P.G. CENTRE HOSTEL, KAVALI

**Para No.19      Code No.09****GUNNY BAGS AND EMPTY OIL TINS NOT AUCTIONED - NEEDS ACTION**

It was noticed during the course of audit, nearly 100 students were joined in the hostel during the year under audit. In this connection huge quantity of

**Para Number : 20****VIOLATION OF RULES (Code : 9) Rs : 28211073****P ( code :9 [19])****PARA NO.20      CODE NO: 9****DEVELOPMENT ACCOUNT - PAYMENT OF SALARIES TO NON TEACHING STAFF(CONTRACT BASIS) - TRANSFER FROM DEVELOPMENT**

-  
During the year under audit it was observed in the cash book of Development Account an aggregate amount of Rs. 28211073.00 was drawn and paid to

**Para Number : 21**

**VIOLATION OF RULES (Code : 9) Rs : 193307**

P ( code :9 [19])

PARANO.21

CODE NO.09

**PAYMENT OF OVER TIME ALLOWANCE/ADDITIONAL REMUNERATION TO THE REGULAR, NON TEACHING AND OUTSOURCING STAFF**

As verified from the paid vouchers with reference to cash books during the year under audit, it was noticed that a total amount of Rs.1,93,307.0

But the instructions of the Principle Secretary were not being implemented in the University since long time as the Non-Teaching, Regular staff were

**Para Number : 22****VIOLATION OF RULES (Code : 9) Rs : 0**

P ( code :9 [19])

PARA NO.22

CODE NO.09

**PAYMENTS MADE TOWARDS PRINTING CHARGES AND OTHERS HUGE EXPENDITURE INCURRED - IRREGULAR**

During the course of audit on the examinations accounts of VSU for the year 2018-19, huge amounts were incurred towards the Printing charges, Res

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

S.No	Vr.No.&Date	From which account to transferred	Amount
1.	1/11.4.2018	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the charges for processing examination work of UG5th Sem exams in Nov-2017.	303561.00
2.	18/10.5.2018	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the charges for processing examination work of PG 3 <sup>rd</sup> Sem exams in Nov-2017.	118607.00
3.	42/21.6.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers UG courses for April, 2018.	702958.00
4.	43/21.6.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers	35088.00

		B.PEd,B.Ed & LLB courses for April, 2018.	
5.	54/6.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers B.PEd,B.Ed & PG Diploma.MBA&MCA courses for April, 2018.	61632.00
6.	55/6.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers B.PEd,B.Ed & PG Diploma.MBA&MCA courses for April, 2018.	145357.00
7.	69/17.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards UG Results for April, 2018.	479833.00
8.	70/17.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the payment UG Results for April, 2018.	294600.00
9.	71/17.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the payment UG annual Revaluations &PG Results Processing.	365916.00
10.	72/17.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the payment of difference amount in connection with Results Processing.	237563.00
11.	73/17.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the payment UG Results for April, 2018.	568600.00
12.	80/19.7.2018	Amount paid to M/s.Hitech Print System Ltd. Hatnur Sangareddy (Dt.),Telangana State towards the Printing and supply of Stationery.	570536.00
13.	81/19.7.2018	Amount paid to M/s.Hitech Print System Ltd. Hatnur Sangareddy (Dt.),Telangana State towards the Printing and supply of Stationery.	680050.00
14.	82/19.7.2018	Amount paid to M/s.Hitech Print System Ltd. Hatnur Sangareddy (Dt.),Telangana State towards the Printing and supply of Stationery.	201159.00
15.	89/30.7.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers B.PEd,B.Ed & PG Diploma.MBA,B.Tech&MCA courses for April, 2018.	51314.00
16.	98/9.8.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers UG courses .	133881.00
17.	109/25.8.2018	Amount paid to M/s.Hitech Print System Ltd. towards the Printing and supply of stationery to DRW college,Gudur in connection with the issue of convocation certificates for UG&PG students.	21555.00
18.			

	129/8.10.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers PG Diploma ,B.Ed courses for 8/18 .	20871.00
19.	153/20.11.2018	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the payment of processing exams work.	307545.00
20.	155/20.11.2018	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing and Supply of question papers BA,LLB courses for 9/18 .	18145.00
21.	186/22.1.2019	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers UG courses Nov-2018.	879102.00
22.	187/22.1.2019	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers UG courses Nov-2018.	40400.00
23.	191/29.1.2019	Amount paid to M/s.Hitech Print System Ltd. towards the Printing and supply of stationery to VSU,Nellore in connection with the issue of convocation certificates for UG&PG students,Dec-2018.	698506.00
24.	192/29.1.2019	Amount paid to M/s.Hitech Print System Ltd. towards the Printing and supply of stationery to VSU,Nellore in connection with the issue of convocation certificates for UG&PG students,Dec-2018.	534265.00
25.	193/29.1.2019	Amount paid to M/s.Hitech Print System Ltd. towards the Printing and supply of stationery to VSU,Nellore in connection with the issue of convocation certificates for UG&PG students,Dec-2018.	655397.00
26.	208/18.2.2019	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers PG courses Nov-2018.	310709.00
27.	209/18.2.2019	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers PG Bed, MPE.d courses Nov-2018.	30532.00
28.	224/6.3.2019	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the payment of processing exams work of PG and professional work.	221502.00
29.	233/21.3.2019	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the payment of processing exams work of UG ,Oct-2018.	512179.00
30.	234/21.3.2019	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the payment of processing exams work of UG ,Oct-2018.	416933.00
31.	235/21.3.2019	Amount paid to M/s Meta-I Technologies Pvt.Ltd,Banglore towards the payment of processing exams work of UG ,Oct-2018.	539586.00

32.	240/21.3.2019	Amount paid to M/s. Universal Print System, Surampalli , Krishna(Dt.) towards payment of printing and supply of pre-printing stationery to VSU,Nellore to conduct of UG&PG courses 3/2019.	54752.00
33.	243/29.3.2019	Amount paid to M/s. Associated Printers (Madras) Pvt.Ltd. Chennai towards the Printing packing and Supply of question papers.	59542.00
		Total	10272176.00

**VSU HOSTEL, KAKUTUR**

PARA NO.23

CODE NO.09

**GUNNY BAGS AND EMPTY OIL TIN-S NOT AUCTIONED- NEEDS ACTION**

It was noticed during the course of hostel, nearly 450 students were joined from various university campus colleges in the hostel during the year. In th

PARANO.24

CODE NO.9

**TRANSACTIONS - AMOUNT DRAWN AND TRANSFERRED FROM ONE ACCOUNT TO ANOTHER ACCOUNT - NOT IN ORDER - NEEDS PRO**

As verified from the certain accounts related to Vikrama Simhapuri University, it is noticed that the amounts were drawn from accounts, and transm

Action would need to be taken to reimburse these diverted amounts to the right head of accounts concerned immediately, duly intimating the fact to Au

**Para Number : 23**

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

**P ( code :9 [19])**

PARA NO.25

CODE NO.9

**CONTRIBUTORY PENSION SCHEME (CPS)- NOT IMPLIMENTED AS PER GUIDELINES.**

The Contributory Pension Scheme defined as a New Pension Scheme for all Central Government servants joining Government service on or after 1-0  
The National Pension System (NPS) came into operation with effect from 1st January 2004 and was made applicable to all new employees to Central  
As per procedure approved by PFRDA, a State Autonomous Body (SAB) can adopt NPS only if the concerned State Government/UT have adopted th

Para Number : 24

VIOLATION OF RULES (Code : 9) Rs : 48530696

P ( code :9 [19])

Para no.26

CPS ACCOUNT

Code No.9

**NON-REMITTANCE OF CONTRIBUTORY PENSION TO NSDL - IRREGULAR: RS. 48530696 .00**

It was enlightened that huge amount of Rs. 48530696 .00 in respect of contributory pension was deducted from monthly pay bills both teaching and n  
It is possible that The Govt./Employer share can be matched to the contributory share/employee Share when the CPS subscriptions amount was de  
Immediate action should be taken for withdrawal the entire amount Rs. 48530696 .00 by cancelation of all CPS deposits and same amount shall be r

Para Number : 25

VIOLATION OF RULES (Code : 9) Rs : 0

P ( code :9 [19])

Para No.27

VSU PGC, KAVALI HOSTEL ACCOUNT

Code No.9

**VSU PGC HOSTEL ACCOUNT - BILLS FOR VEGETABLE PURCHASE - BILLS ARE BEING WRITTEN BY THE HOSTEL STAFF - BILL BEING PI**

During the course of the audit a total amount Rs.1,37,216.00 was incurred on following items, bills for vegetable purchase - bills are being written by

Para Number : 26

VIOLATION OF RULES (Code : 9) Rs : 99934

P ( code :9 [19])

Para No.28

DST ACCOUNT

Code No.09

**DST - BILLS CLAIMED FOR TRAVELLING NOT MATCHED WITH THE DATE OF PURCHASE OF THE ITEMS AT THAT PLACE - RS. 99934.00**

PNR No. and Train name were not recorded in the claim in case journey is made by Train. The scale of pay attached to the post held by the employee

The Executive Authority should bestow his attention to get them adjusted under intimation to audit.

**Para Number : 27**

**NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 316257**  
**DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED ( code :10 [2])**

Para No.29

Code No.10

**AUDIT FEES TO BE REMITTED: RS.316527.00**

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 F

**Para Number : 28**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 54985**

Para No.30

Code No.11

**POSTAGE - POSTAGE ACCOUNT REGISTER NOT PRODUCED: Rs.54985.00**

During the year under audit, an aggregate amount of Rs.54985.00 was paid towards purchase of postal stamps. But the postage register was not p

Sl.No.	Voucher No	Date	Details of the expenditure	Amount paid
1	645	01.02.19	Purchase of Postal Stamps VSU, PG Centre, Kavali	15000.00
2	648	01.02.19	Purchase of Postal Stamps VSU, Nellore	39985.00
Total				54985.00

**Para Number : 29**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 328934**

PARA NO.31 VSU P.G. CENTRE, KAVALI

CODE NO.11

**VSU P.G. CENTRE, KAVALI - SPECIAL FEE FUND ACCOUNT - CLOSING BALANCE - NOT MATCHED TO CURRENT YEAR OPENING BALANCE**

During the course of the audit on the Special Fee verification in annual account for the year 2018-19, the closing and Opening balances are not match

**Para Number : 30**

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

Para No.32

GENERAL ACCOUNT

Code No.11

**RECOVERIES MADE FROM THE PAY BILLS - REMITTANCE CHALLANS NOT PRODUCED TO AUDIT:**

During the course of audit on the accounts of General Account, it was noticed that in the following vouchers with various deductions were made fr

Sl.No.	Voucher No	Date	Details of the expenditure	Amount paid
1	174	19.06.18	Salaries Deductions for 04/18	39904.00
2	175	21.06.18	Salaries Deductions for 05/18	63667.00

3	181	23.06.18	Salaries Deductions for 04/18	1150262.00
4	183	26.06.18	Salaries Deductions for 05/18	2247127.00
5	184	26.06.18	Income Tax for 04/18 from VSU Employees	354600.00
6	238	17.07.18	Salaries Deductions for 06/18	1589605.00
7	268	03.08.18	Renewal of Synd Arogya Policies of VSU PG Centre, kavali.	147473.00
8	307	25.08.18	Salaries Deductions	247872.00
9	382	19.09.18	Salaries Deductions for 07/18	1257508.00
10	384	19.19.18	Salaries Deductions for 08/18	551098.00
11	393	24.09.18	Salaries Deductions for 07/18	666504.00
12	432	09.10.18	Salaries Deductions for 08/18	51321.00
13	442	12.10.18	Salaries Deductions for 09/18	200464.00
14	493	16.11.18	Salaries Deductions for 10/18	1474635.00
15	541	11.12.18	Salaries Deductions for 11/18	1432980.00
16	586	02.01.19	Salaries Deductions for 11/18	9339.00
17	619	22.01.19	Salaries Deductions for 12/18	760492.00
18	686	20.02.19	Salaries Deductions for 01/19	752860.00
19	725	15.03.19	Salaries Deductions for 02/19	672849.00
			Total	13670560.00

Para Number : 31

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 5635311

PARA NO.33

GENERAL ACCOUNT

CODE NO.11

**PURCHASE OF CERTAIN ITEMS AND EQUIPMENTS - STOCK REGISTER NOT PRODUCED: RS.5635311.00**

During the course of audit, a total amount of Rs.5635311.00 was incurred on the following items & equipments. The stock register with the rel  
Action would need to be taken to produce the stock register. Due to these reasons, the entire expenditure incurred towards the purchase of the followi

**GENERAL ACCOUNT**



**Para Number : 32**  
**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 335000**

PARA NO.34

GENERAL ACCOUNT

CODE NO.11

**LAW CHARGES PAID - PLEADER-S KHATHA REGISTER OF SUITS, SUIT PAPERS ETC., NOT PRODUCED: Rs.335000.00**

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During the course of audit, it was noticed that a total amount of Rs. 335000.00 was paid towards Law Charges on the following vouchers. But, the Pl

**Para Number : 33****NON-PRODUCTION OF RECORDS (Code : 11) Rs : 2988974**

PARA NO.35

GENERAL ACCOUNT

CODE NO.11

**VOUCHERS AND PAYEES ACKNOWLEDGEMENTS NOT PRODUCED RS.2988974.00**

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The paid vouchers and payees acknowledgements in support of the following amounts debited to cash book were not produced to audit. In the absen



**Para Number : 34**

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

**PARA NO.36                      GENERAL ACCOUNT                      CODE NO.11**

**GENERAL FUND- SERVICE REGISTERS OF THE STAFF NOT PRODUCED TO AUDIT- WOULD NEED TO BE PRODUCED.**

During the course of audit on the accounts of General Account for the year 2018-19, it is observed that various amounts were drawn and paid towards

**Para Number : 35**

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

**PARA NO.37 TOURNAMENT ACCOUNT CODE NO.11**

**TOURNAMENT ACCOUNT - DA CLAIMED AND PAID -UGC SCALES OF PAY OF THE STAFF NOT MENTIONED- GRADE REFERENCES NOT M**

While verifying the following paid Voucher relating T.A. Bills of Teaching Staff / Non Teaching Staff amounts were drawn towards Daily Allowance on tour. The revised rates of Travelling Allowances i

**Para Number : 36****NON-PRODUCTION OF RECORDS (Code : 11) Rs : 171496****PARA NO.38 TOURNAMENT ACCOUNT CODE NO.11****SPORTS MATERIAL PURCHASED-STOCK REGISTER NOT SHOWN-NEEDS RECOVERY RS. 171496.00**

While verifying the following paid Voucher relating to the sports material purchased to organize the sports event was not taken into the stock register Rs. 17

**Para Number : 37****NON-PRODUCTION OF RECORDS (Code : 11) Rs : 659500****Para No.39 TOURNAMENT ACCOUNT Code No.11****TOURNAMENT ACCOUNT - CONDUCT OF SPORTS EVENTS-AMOUNTS SANCTIONED AS ADVANCE (FINANCIAL ASST.)-NOT TAKEN INTO**

While verifying the following paid Vouchers relating to financial Assistance to the colleges it was noticed that a total amount of Rs. 659500.00 was dra

**Para Number : 38****NON-PRODUCTION OF RECORDS (Code : 11) Rs : 3411818****PARA NO.40 DEVELOPMENT ACCOUNT CODE NO.11****PURCHASE OF CERTAIN ITEMS AND EQUIPMENTS - e TENDER INFORMATION, STOCK REGISTER NOT PRODUCED RS. 34,11,818.00**

During the course of audit, a total amount of Rs. 34,11,818.00 was incurred towards the purchase of following items & equipment. The stock register  
In the absence of the above records it could not be verified in audit whether the stock was received in good condition and utilized properly. Balances l

Action would need to be taken to produce the stock register. Due to these reasons, the entire expenditure incurred towards the purchases of the follo

**Para Number : 39**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 2412504**

**PARA NO.41      DST ACCOUNT                      CODE NO.11**

**PURCHASE OF CERTAIN ITEMS, DELIVERY CHALLANAS , SPLIT UP COPY AND EQUIPMENTS - e TENDER INFORMATION, STOCK REGIS**

-  
During the course of audit, a total amount of Rs.2412504.00 was incurred towards the purchase of following items &equipment, Invoice with No Stan  
In the absence of the above records it could not be verified in audit whether the stock was received in good condition and utilized properly, balances l  
Action would need to be taken to produce the stock register. Due to that reasons, the entire expenditure incurred towards the purchases of the following iten

**Para Number : 40**

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 8195851**

**Para No.42    PROJECTS AND MISCELLANEOUS                      CODE NO.11**

**PROJECTS & MISCELLANEOUS -VOUCHER BILLS CLAIMED - STOCK REGISTERS NOT SHOWN- PHYSICAL VERIFICATION NOT DONE - E**

During the course of audit on the P&M account of VSU Voucher for the year 2018-19, huge amounts Rs. 8195851.00 were incurred towards Purposes

**In the absence of the above, the amount which was incurred is not admissible in audit and it is held under objection.**

The Executive Authority should bestow his attention to get them adjusted under intimation to audit.

-

Para Number : 41

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 164721

Para No.43

Code No.11

PURCHASE OF STATIONERY-STOCK&ISSUE REGISTER NOT PRODUCED-RS.1,64,721.00

-

In the following vouchers an amount of RS.1,64,721.00 were drawn and paid towards purchase of stationery, Practical material and others etc., durin

S.No	Vr.No.&Date	Particulars	Amount
------	-------------	-------------	--------



1.	12/18.4.2018	Amount paid towards purchase of Stationery items etc.,	9847.00
2.	64/12.7.2018	Amount paid towards purchase of Stationery items etc.,	9694.00
3.	101/10.8.2018	Amount paid towards purchase of Practical Exams material (Botany).	6000.00
4.	102/10.8.2018	Amount paid towards purchase of Practical Exams material (Physics).	6000.00
5.	103/24.8.2018	Amount paid towards purchase of Practical Exams material.	6000.00
6.	104/24.8.2018	Amount paid towards purchase of Practical Exams material (Chemistry).	7500.00
7.	185/21.1.2019	Amount paid towards purchase of Stationery items etc.	9785.00
8.	202/5.2.2019	Amount paid towards purchase of Stationery items etc.	100000.00
9.	227/11.3.2019	Amount paid towards purchase of Stationery items etc.	9895.00
		Total	164721.00

Para Number : 42

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 377732

Para No.44

Code No.11

**EXAMINATION ACCOUNT -VOUCHER NOT PRODUCED-NEEDS ACTION-Rs.3,77,732.00**

During the course of audit it was noticed that, the following voucher were not produced for verification in audit. In the absence of the voucher, the co

S.No	Vr.No.&Date	Particulars	Amount
1	197/2.2.2019	Amount paid to Yatra Genie Cabs for the purpose of Flying Squads.	177732.00
2	230/16.3.2019	Amount paid to Yatra Genie Cabs for the purpose of Flying Squads.	200000.00
		Total	3,77,732.00

Para Number : 43

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 630248

PARA NO.45 DEVELOPMENT ACCOUNT CODE NO.11

**ADVANCES - ADVANCES SANCTIONED FOR SPECIFIC PURPOSES ON LOAN BASIS - NOT ADJUSTED IN STIPULATED TIME - IRREGULAR -**

During the course of audit, it was noticed that a total amount of Rs. 630248.00 was sanctioned towards advances for specific purposes to the fo  
Immediate action would need to be taken to recover the amount of advance from the person responsible and adjust the same to university fun

Name	Description/Reason	Vr. No. & Date	Amount
The Executive	Towards Loan Basis to obtain	60/25.05.18	630248.00

Engineer, APEWTDC	structural drawing and necessary approvals from the consultancy to ground the construction work of the University Buildings immediately and the same amount will be reimbursed.		
		Total	630248.00

Para Number : 44

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

**FEEES COLLECTION ACCOUNT VSU, KAKUTUR**

PARA NO.46

**DEMAND-COLLECTION AND BALANCE STATEMENT OF FEE COLLECTION - NOT PRODUCED - NEEDS ACTION.**

The demand collection and balance statement containing the details of demand of fee, Fee collected from the students, and the balance of the fee per  
In the absence of the demand collection and balance statement along with the above particulars the correctness of the collection of fees collected and

PARA NO.47

CODE NO.11

**DEMAND-COLLECTION AND BALANCE STATEMENT OF GENERAL FEE - NOT PRODUCED - NEEDS ACTION.**

The demand collection and balance statement containing the details of demand of General Fee collected from the students, and the balance of the G

Para Number : 45

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 3884133**

PARA NO. 48

CODE NO.11

**EXPENDITURE (RICE & PROVISIONS) - TENDERS NOT CALLED FOR NEEDS ACTION Rs.3884133.00**

It was noticed that a some of Rs.38,84,133.00 was paid as detailed below for Rice & Provisions regarding the mess to Boys and Girls Hostel without c

Para Number : 46

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

Para No:49

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 reg

Para Number : 47

**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 315000**

Para No. 50

GENERAL ACCOUNT

Code No. 11

**VICE-CHANCELLOR-S CAMP OFFICE - PAYMENT OF RENT TO THE PRIVATE BUILDING - NON PRODUCTION OF RECORDS - RS.315000.00.**

According to the G.O. Ms. No. 37 Finance (FMU - TR & B) Department, dated. 07.03.2016, rent to the private building in Corporation of Tirupathi a  
Further the rent agreement file and rent fixed file were not produced for verification in audit. In the absence of the above said files, the correctness o  
Action would need to be taken to produce the above said files for verification in audit.

Para Number : 48

**EXCESS PAYMENTS (Code : 13) Rs : 1651735**

**CFMS ACCOUNT OF VSU, KAKUTURU**

PARA NO.51

CODE NO.13

**GROSS AMOUNT PAID TO THE UNIVERSITY TEACHING AND NON -TEACHING STAFF SALARIES - NEED RECOVERY**

**Rs.16,51,735.00**

As verified from the Comprehensive Finance Management System (CFMS) bills towards salaries of Teaching and Non-Teaching Staff of the Vikra

Therefore an amount of Rs. 16,51,735.00 excess payment was done. The excess payment which was paid to the individuals should be recovered and remitt

Para Number : 49

OTHERS (Code : 18) Rs : 0

Para No.52

Code No.18

**C.P.S/N.P.S- SUBSCRIPTIONS - UPLOADING OF TEACHING/NON-TEACHING CPS CONTRIBUTIONS WITH MATCHING SHARE OF V.S.UNIVI**

As verified it was noticed that there is delay in a the pay bills of Non-Teaching and Teaching staff with reference to uploading process, delay in creditin

Delay in crediting the CPS amount leads to interest loss, if any loss found in future in respect of this claims, the same would need to be recovered from

PARA NO.53 GENERAL ACCOUNT CODE NO.18

**ACCOUNTS - INCOME AND EXPENDITURE STATEMENT AND BALANCE SHEET NOT PREPARED - FINANCIAL VIABILITY, ASSESTS AND I**

The Annual Accounts of the university are simply exhibiting the receipts and charges without the income and expenditure account and balance sheet. ]

PROJECTS AND MISCELLANEOUS AND OTHER ACCOUNTS

PARA NO.54 CODE NO.18

**SHOWING THE UN-CASHED CHEQUES IN THE GENERAL ACCOUNT PROJECTS AND MISCELLANEOUS ACCOUNT EXAMINATION ACCOI**

As verified from the General Account Projects and Miscellaneous Account Examination Accounts Development Account Fee Collection Account and C

According to negotiable instrument act the cheque validity time is 3 months only. But contrary to the act/rules, the Un-Cashed cheques are being sho

The Un-Cashed cheques have to be cancelled after expiry of 3 months /90days and the same will be re-issued or re-validated in the prescribed time.

The loss if any on the account of this would be made good from the persons responsible.

PARA NO.55 UNIVERSITY ACCOUNTS CODE NO.18

During the verification of expenditure it is observed that additional bank charges were booked to the University Accounts. Bank charges for tl

PARA NO.56 CADRE STRENGTH CODE NO.18

**CADRE STRENGTH SANCTIONED NOT MAINTAINED:**

The sanctioned cadre strength of total establishment of both teaching and Non-teaching section has not been maintained in the University. It h

Regarding the Non-Teaching Employees requisite Department Test have not been prescribed for all category of employees for declaration of tl

PARA NO.57

CODE NO.18

**MAINTENANCE OF PERMANENT ADVANCE REGISTER - FOUND 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 have 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

PARA NO.58

CODE NO.18

**BLOCK GRANT 2018-19- V.S.U. - TOOLS AND PLANT REGISTERS- PHYSICAL VERIFICATION NOT CONDUCTED.**

During course of audit of VSU Colleges of Arts, Science and Commerce as verified from the Tool & Plants registers maintained in the various depart

According to Article 135 of A.P. Financial code the Head of Office should facilitate the annual verification of stock and fix the responsibility for any l

In the absence of annual physical verification of the stock the availability of the articles could not be certified in audit.

Hence early action may be taken to conduct physical verification at the end of the each financial year and a certificate to that effect should be recorde

PARA NO.59

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

Para Number : 50

OTHERS (Code : 18) Rs : 0

PARA.NO.60

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 pre-requisite.

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
Total	122	42	80

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

PARA.NO.61

CODE NO.18

NON-PREPARATION OF INCOME AND EXPENDITURE STATEMENT AND BALANCE SHEET

The University was preparing only receipts and payments account without the income and expenditure account and balance sheet as required. In the

PARA.NO.62

CODE NO.18\_

POSTING ON THE RECEIPTS SIDE OF THE CASH BOOK.

As per codal provisions, the DDs/Cheques should be soon after their receipt be posted in the cash book and then sent to bank for credit. Scrutiny re

PARA.NO.63

CODE NO.18\_

Scrutiny by the audit revealed that no stock verification of library books of the University was done during the summer vacation in the year 2018-19. -Note under Article 143 of A.P. Financial Code Vol. I(i.e., Physical Verification of Library Books) stipulates as under:-

- i. Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For lit
- ii. Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable, provided such losses are not a

In view of the above rule provisions and facts in audit it was observed that no physical verification of library books was done by the University during

Para.No.64

Code No.18\_

GENERAL REVENUES ACCOUNT - ACADEMIC BRANCH -AFFILIATION FEE, INSPECTION FEE AND RE-ORGANIZATION FEE - RECORDS N

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

Register of total Number of colleges from which affiliation fee, Inspection fee to be collected during the year 2018-19.

Register of Demand Drafts, cheques and pay order received.

DCB (i.e., Demand, collection and Balance) statement of affiliation fee, Inspection fee and re-organization fee etc.,

Additional fee collected in connection with additional seats allotted and penalty collected.

Credit advises of banks to verify realization of Demand Drafts.

Register of Arrear Demand, affiliation fee and Inspection Fee.

Connected files 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 the above records the total amounts received towards affiliation fee, Ins

PARA.NO.65

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.

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 carr

PARA.NO.66

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, 1

The University violates the NSS Guidelines as detailed below:

1. University maintained NSS Cash Book in multilevel which is violation of the NSS guidelines.
2. The following register/records were not produced to audit.

(i) Project register (ii) Stock Register (iii) Record of Attendance

(Attendance of student-s volunteers at various sessions/camps of NSS must be recorded and their signatures must also be obtained) (iv) Personal dairy worl

The University replied that the Program Coordinator appointment and payment of pocket allowance was proceeding with the permission of the NSS

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

PARA.NO.67

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 1

S.No	Name of the Staff	Designation
1	Dr. S. Murali Mohan	Controller of Exams
2	Dr.Ch.S.S.Prasad Reddy	Deputy Registrar
3	Dr. G. Sujay Kumar	Asst. Registrar
4	Dr. Y. Sudha Rani	Asst. Librarian
5	G. Ramakrishna	Superintendent
6	S. Azmath Zohara	Senior Asst.
7	Sri Y. Hazarathiah	Superintendent
8	Dr. A. Muralikrishna	Technical Asst.
9	N. Vinay Kumar	Senior Asst.
10	D. Radamma	Senior Asst.
11	N. Radhika	Senior Asst.

12	M. Jayanthi	Senior Asst.
13	M. Sreelatha	Senior Asst.
14	O. Peda Papaiah	Library Assistant
15	Y. Subba Rao	Junior Assistant
16	M.V.L. Sailaja	Junior Assistant
17	S. Gayathri	Junior Assistant
18	T. Naresh Chandra	Junior Assistant
19	P. Sudha Rani	Junior Assistant
20	R. Adishesu	Junior Assistant
21	Sk. Yesdani Basha	Junior Assistant
22	M. Jayasimha	Junior Assistant
23	A. Mary Lizith Renuka	Junior Assistant
24	K. Sujatha	Junior Assistant
25	K. Kamakshi	Junior Assistant
26	D. Chamundeswari	Junior Assistant
27	N. Baby	Junior Assistant
28	N.M. Rao	Junior Assistant
29	V. Sri Priya	Junior Assistant
30	R. Smitha Jayakumari	Junior Assistant
31	P. Mohini	Junior Steno
32	A.Valli	Junior Steno
33	SL. Jagadeeswar	Driver
34	A. Prasad	Driver
35	R. Lakshmi	Office Subordinate
36	P. Babu	Office Subordinate
37	Sk. Sardar	Office Subordinate
38	V. Deepthi	Lab Assistant
39	P. Shravan Kumar	Lab Assistant
40	P. Mahendra Reddy	Field Assistant
41	P. Pottaiah	Head Cook
42	M. Prasad	Office Subordinate
43	B. Ramadevi	Office Subordinate
44	J. Vijaya Kumar	Office Subordinate
45	N. Mahesh	Office Subordinate
46	N.Veera Narayanamma	Office Subordinate

As per G.O.Ms. No.146 Fin & Plg. (fpcII) Department dated: 31.03.1994 and cir,Memo.No.8513/

In spite of raising audit objections in the previous year Audit reports, no effective action wa

PARA.NO.68

CODE NO.18

**MAINTENANCE OF CASH BOOK - NOT MAINTAINED PROPERLY**

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

There should be two cash books - one for Government transactions and the other for Non

It is not correct to multiply cash books and as far as possible, only one cash book should b

For each entry on the receipts side of the cash books, there should be a counterfoil of prin

1. When money is sent to the bank for remittance, entry should be made in cash book while signing the challan. It should be attested only on receipt of the challan after remittance.

2. For every item of disposal on the charge in debit side of the cash book, there should be Acquai

3. At the close of business on each working day, the cash book should be closed duly verifying the

4. A memorandum of verification should be recorded in the cash book duly counting the cash an

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 drafts Amount in the DDO Current account. Total

E. Cash balance ascertained by counting, immediate action would need to be taken to maintain cas

PARA.NO.69

CODE NO.18

**ASSET MANAGEMENT AND MAINTENANCE OF REGISTERS AND RECORDS - NOT MA**

Govt. have issued instruction vide G.O.Ms.No.667 Finance(TFR.II) Dept Dated:11.10.200

The University authorities had not maintained the said registers. The reasons for non-mai

1. Register of Lands

2. Register of Buildings

3. Register of Roads

4. Register of trees

5. Register of Government Vehicles

6. Register of Plant, Machinery & Equipment

7. Register of Computer Hardware

8. General Stock Register

9. Register of Furniture & fixtures including Air Conditioners

10. Register of Unserviceable Articles

**Para Number : 51**

**DDs/CHEQUES ETC,RECEIVED BUT NOT REALISED WITHIN TIME (Code : 22) Rs : 0**

**TOURNAMENT ACCOUNT**

PARA.NO.70

CODE NO.22

**TOURNAMENT ACCOUNT - SPORTS - MERIT SCHOLAR SHIPS 2018-19 TO STUDENTS IN DIFFERENT COLLEGES - TIMELY ACTION NOT T**

As examined form the Cash Book of tournament account maintained for the year 2018-19 Rs.117400.00, it is observed that the Sports Merit Scholar s

Hence, the University authorities are requested to avoid such delay and pay through online payment immediately and fact intimated to audit.

**Para Number : 52**

**CHAIRS CREATED OUT OF DONATION/ENDOWMENTS-EXPENDITURE (Code : 25) Rs : 0**

Para No.71

ENDOWMENT ACCOUNT

Code No.25

**ENDOWMENT ACCOUNT 2018-19 - NATURE OF RECEIPTS NOT RECORDED - RECEIPTS POSTED AS PER THE CREDITS GIVEN BY THE BAN**

As seen from cash book of the Endowment Account it was noticed that an amount of Rs. 102868.00 was received during the year. The said amount ha

But in the cash book the receipts were posted based on the bank statements (Bank Scrolls). The particulars of receipts such as Type/Nature of receipt

- Type/Nature of receipts that are taken in Endowment Account
- The Department/Section from which the receipts were Generated and whether the total Receipts were taken into Account and balance, if any, left over.
- Realization of Demand Drafts which were sent to bank from Endowment Account.
- Reconciliation of receipts

Early action would need to be taken to maintain the Endowment cash book as specified above and produced the same for verification in audit.

**Para Number : 53**

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

**72) Result of Audit:**

The General result of audit may be considered as satisfactory.

**Para Number : 54**

**RECEIPTS & CHARGES (Code : 20) Rs : 0**

**73) Receipts and Charges:**

The Receipts and Charges during the year 2018-19 were Rs.31,83,78,318.22 and Rs.27,50,17,907.00 respectively.

**Para Number : 55**

**STATUS OF OBJECTIONS (Code : 19) Rs : 0**

**74) Objections Pending:**

286 Items of objections involved an amount of Rs.590919745.00 were 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
2017-18	49	71960928.20
<b>Total</b>	<b>215</b>	<b>449973685.75</b>
2018-19	71	140946060.00
<b>Grand Total</b>	<b>286</b>	<b>590919745.75</b>

Enclosures :-

I. Employee Particulars Report

II. Inventory Report