

Original

**Government of Andhra Pradesh**  
**State Audit Department**

From

To

Sri. D. Venkata Raju,  
Audit Officer,  
State Audit,  
ANGRAU Audit Party,  
Guntur – 522 034.

The Registrar,  
Sri Venkateswara Veterinary University,  
Administrative Office,  
Tirupati – 517 502.

**Lr. Roc No.31/APSA/2017-18/SVVU/Dt: -06-2018**

Sir,

**Sub:- State Audit – Audit notes on the Accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2016-17 –**

Reg.

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I am to forward herewith the Audit notes on the Accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, with a request to furnish replies in duplicate, within two months from the date of receipt of this notes.

Your faithfully

*[Signature]*

Audit Officer

*[Handwritten initials]*  
17/7/18

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18/7/18

**Audit Notes on the Accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2016-17.**

Name of the Auditor: M. Vidya Sagar  
Asst. Audit Officer

M. Naga Malleswara Rao  
Senior Auditor

S. Raghavendra,  
Senior Auditor

M.G. Praveen Kumar  
Senior Auditor

N. Yesudas  
Senior Auditor

Time taken for Audit: 05.05.2018 to 13.05.2018

2. The office of the Registrar, SVVU, Tirupati was held by the following persons during the year 2016-17.

S. No	Name & Designation	Period
1	Dr. Manmohan Singh, IAS Hon'ble Vice Chancellor	01.04.2016 to 31.03.2017
2	Dr. P. Sudhakar Reddy, Registrar	01.04.2016 to 31.12.2016
3	G. Gangaraju Registrar	01.01.2017 to 31.03.2017
	<b>Drawing and Disbursing officer</b>	
1	Sri. R. Venkateswar Babu, Assistant Comptroller (Claims)	01.04.2016 to 31.03.2017

### 3. GENERAL FINANCIAL REVIEW AND BUDGET

The following are the bank accounts being maintained by Administrative Office of Sri Venkateswara Veterinary University, Tirupati during the year 2016-17 under audit. The opening and closing balances of each book to that of bank are as noted below and they were reconciled.

#### Comptroller Cash books

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2015		Closing Balance as on 31-03-2016		Difference as on 31-03-16		Remarks
			As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	
1	Comptroller (Main - Salaries)	Andhra Bank No.153511011000145	533174605.92	542490582.92	164037599.92	190500659.92	-26463060.00		
2	Comptroller (Main - Contingencies)	State Bank of India No. 30048712432	5852796.00	5852166.00	5852796.00	5852793.50	2.50		
3	Comptroller (ICAR)	Andhra Bank No.153511011000162	19846136.00	23285119.00	18128667.00	30628138.00	-12499471.00		
4	Comptroller (OTHER AGRNCIES)	Andhra Bank No.153511100000113	63785879.00	63785862.50	41219074.00	67607868.00	-26388794.00		
5	Comptroller (GPF)	Andhra Bank No.153510100009789	17689134.27	17689105.27	13204374.27	13204316.27	58.00		
6	Comptroller (EWF)	Andhra Bank No.153510100009770	1129338.00	1099489.00	1042706.00	1042706.00	0.00		
7	Comptroller (CPS)	Andhra Bank No.153510011016062	3619432.00	3619289.00	3842716.00	3842629.00	87		
8	Comptroller (Loans and Advances)	Andhra Bank No.153510100008753	2322750.00	2322721.00	3779785.00	3779785.00	0.00		
9	Comptroller (DIRECT RECEIPTS)	Andhra Bank No.153510100009798	51839796.93	56478285.93	39485418.93	31061076.93	8424342.00		

**Assistant Comptroller (Claims) Cash books:**

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	AS per Cash book		As per Pass Book		Difference as on 31-03-16	Remarks
			OB 01.04.2015	CB 31.03.2016	OB 01.04.2015	CB 31.03.2016		
1	Assistant Comptroller (Claims) salaries	Andhra Bank 153511011000146	170426609.13	28984436.13	196398425.13	47292468.13	18308032.00	Uncashed cheques & Cheque presented to bank for Rs.2,61,19,291/- not hounoured (excess credit & Debit Rs.56+347)
2	Assistant Comptroller (Claims)	State Bank of India 30048713865	2353165.00	1849332.00	2364986.00	1856775.00	7443.00	Uncashed cheques amount Rs.11,576/-
3	Assistant Comptroller (Claims) CPS	Andhra Bank 153511011000149	421021.00	187859.00	421021.00	187859.00	0.00	
4	Assistant Comptroller (Claims) GFP	Andhra Bank 153510011016017	6403107.00	2519435.00	6471670.00	2519377.00	58.00	Excess debits Rs.58/-
5	Assistant Comptroller (Claims) EWF	Andhra Bank 153510011016072	623956.00	219248.00	625516.00	219248.00	0.00	
6	Assistant Comptroller (Claims) IGCARL	Andhra Bank 153511011000160	106.00	106.00	106.00	106.00	0.00	
7	Assistant Comptroller (Claims) Treasury	DDO Code:1116-0202-012	1352545754.00	1453836814.00	1352545754.00	1453836814.00	0.00	
8	Assistant Comptroller (Claims) Direct Receipts	Andhra Bank 153511011000147	842789.00	813783.00	842789.00	813783.00	0.00	
	<b>Total</b>		<b>1533616507.13</b>	<b>1488411013.13</b>	<b>1559670267.13</b>	<b>1506726430.13</b>	<b>18315533.00</b>	

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4. **Annual Accounts for 2016-17 – Account wise / Head wise Opening and Closing balances are not mentioned in the Annual Accounts – Needs action**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, on verification of the Annual Accounts, it is noticed that a lump sum amount of opening and closing balances were shown in the Annual Account. The opening and closing balances of each head of account are not mentioned in the Annual Account. In the absence of the same the actual balance of the concerned head could not be verified in audit.

Action would need to be taken to exhibit the opening and closing balances in each Account hereafter.

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5. Endowments – Non-maintenance of separate account for Endowments – Needs action

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that certain amounts were received from the Donars to give gold medals to the meritorious students. The amounts received from the Donars were kept in the fixed deposits and the same are recorded in the Register of Investments along with other Investments. The interest earned is stated to have been utilised for the said purpose. But, a separate cash book for Endowments is not being maintained. Due to which the interest earned on Endowments and expenditure incurred is not reflected in the annual account..

In the absence of the same, the total amount available under endowments as on 01.04.2015, any new donations are received during the year, interest on total endowments received, whether the interest received was spent as per the wishes of the donors could not be verified in audit.

Action would need to be taken to maintain separate cash book for Endowments hereafter.

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6. Annual accounts – Exhibiting of Receipts and Expenditure relating to Indira Gandhi Centre for Advanced Research on Livestock (IGCARL), Pulivendula in the Annual accounts of Sri Venkateswara Veterinary University – Irregular – Needs action.

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, on verification of the Annual Accounts and other records, it is noticed that the Govt. of Andhra Pradesh has established Indira Gandhi Centre for Advanced Research on Livestock (IGCARL) at Pulivendula vide G.O.Ms.No.74 Animal Husbandry, Dairy Development & Fisheries (AH.II) Department dated 31-8-2007. In the said G.O, the Registrar, SVVU was directed to draw and disburse the funds. It is noticed that an amount of Rs.15,18,49,000/- was credited to the P.D Account of the SVVU during the year 2015-16 and incurred an expenditure of Rs.41,77,000/- leaving a balance of Rs.14,76,72,000/-.

It is further noticed that the Receipts and Expenditure relating to the IGCARL are being exhibited in the Annual Accounts of SVVU which is irregular as the IGCARL is a separate institution and no way concerned with SVVU. Further, as per Annual Account of SVVU for the year 2015-16, the closing balance as on 31-03-2016 was Rs.270,52,71,704-25 which includes the balance of IGCARL.

Action would need to be taken to settle the issue duly deleting the Receipts and Expenditure relating to the IGCARL from the Annual Accounts of SVVU hereafter.

7. Advance Drawn on A.C Bills – Detailed-contingent bill not produced – Needs action Rs. 1,45,050/-

During the course of audit on the accounts of Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2016-17, it is noticed that the following advances amounting to Rs.1,45,050/- were drawn on A.C bills. But the detailed contingent bills along with relevant records and files were not produced to audit to verify the correctness of the expenditure incurred. As per treasury rules, A.C bills are required to be adjusted within one month from the date of drawl by submission of D.C bills. Immediate action may be taken to produce the D.C bills.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	177/ 25.05.2018	For conducting the training programmes for Farmers, paravets & veterinary Assistant Surgeons at CCVEC for the year 2016-17	145050.00
		<b>Total</b>	<b>145050.00</b>

Dropped vide Lr. No. 13 (DAO/SA/CAMP) TPT/18, dt-24/8/18 of ~~CCVEC~~  
DAO, SA, ANGRAO, Guntur. CCVEC

~~Supd. F. (CSG)~~

2018/1/9/18  
AC (BSA)

Contents  
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Comptroller



8. Engaging contract workers on outsourcing basis against vacant posts – Not related to the sanctioned vacant posts.– Irregular

During the course of audit on the accounts of Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2016-17, it is noticed that the university authorities have engaged contract workers on outsourcing basis through contractor for a period of 175 days against the sanctioned vacant posts. But it is noticed that the contract workers engaged for the post was not related to the sanctioned vacant post as mentioned below.

<u>Name of the post</u>	<u>No of persons permitted</u>	<u>Sanctioned vacant post</u>
Photographer	1	Against steno post
Data processing officer	1	Against senior assistant post
Electrician	1	Against Lab technician at CVSc proddatur
Drivers	7	Against Senior assistant posts

In view of the above necessary action would be taken to engage the contract workers on outsourcing basis in related to the sanctioned vacant post.

It is further noticed that the list of Out-Sourcing Employees working in the SVU & Institutions is not produced to audit for verification. In the absence of the same, whether the Out-Sourcing employees are working against the vacant posts or not could not be verified in audit. Any loss sustained in this regard would need to be worked out and recovered from the person or persons responsible and credited to SVU General Fund Account under intimation to audit.

Dropped vide Lr.No.13/DAO/SAI CAMP/TIRUPATI/2018 dt: 24-8-2018 of the DAO ANURAO, ANURAO, ANURAO...

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9. Deduction of TDS at lower rates – Irregular.

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that Income Tax is being collected from the individual every month at source. On verification of the income tax recovery and remittance challans it is noticed that IT is being recovered at lower rates up to November and the remaining balance, from December to February.


As per the instructions issued by the Income Tax department for the financial year 2016-17 and assessment year 2017-18 the Income Tax at source has to be deducted as detailed below.

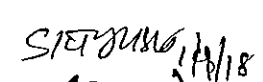
Every Drawing Disbursing Officer who is responsible for paying any income chargeable under the head "Salaries" shall deduct income-tax on the estimated income of the assesses under the head "Salaries" for the financial year 2016-17. The income-tax is required to be calculated on the basis of the rates prescribed subject to provisions of section 206AA of the Finance Act 2012 and shall be deducted at the time of each payment. No tax will, however, be required to be deducted at source in any case unless the estimated salary income for the financial year exceeds Rs.2,00,000/- or Rs.2,50,000/- or Rs.5,00,000/-, as the case may be. But the station authorities have not deducted Income Tax every month on the basis of estimated income for the year 2016-17. The IT was deducted from the individual as per the rates detailed below.

S. No.	Name of the Staff member	Total IT collected	Mar to Nov	Dec	Jan	Feb
1	Dr. B. Shobhamani, Prof.	316131	15000x9	60000	60000	61131
2	Dr. B. Rangamma, Asst. Prof.	40922	10000x1 (03/16) 1900x8 (04/16 to 11/16)	7674	7674	9374
3	Dr. T.V. Ramana, Dean of Fishery Sci.	390145	20000x9	56000	56000	66300
4	Dr. D. Sreenivasulu, Director of Extension	432732	25000x1(3/16) 29000x8(4/16 to 11/16)	61000	61000	53732

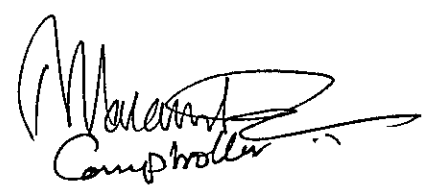
Action would need to be taken to deduct the Income Tax at source from the individual as per the rates prescribed by the income tax department and the action taken in this regard may be intimated to audit.

Dropped vide Lr. No. 13/DA-0/SA/CAMP/TPT/18, dt. 24/8/18 of DAD, SA, ANGRAU, Guntur.

  
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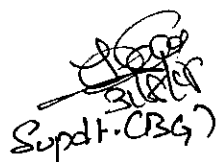
10. Procurement of equipment – e procurement not followed – Irregular – Needs ratification.

During the course of audit on the accounts of the Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2016-17, it is noticed that an amount of Rs.2,62,100/- was spent towards purchase of various items as detailed below. It was procured through quotations.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	1161/ 03.17	Amount payable to M/s CN Printers, Tirupati towards the printing charges of annual report for the year 2014-15 vide bill No.1256 dt.07.03.2017, 12 Nos	148000.00
2	1155/ 03.17	Amount payable to M/s Sai Sree Offset printers, Tirupati towards the printing of Diaries for the year 2017 (700 Copies) x 163	114100.00
<b>Total</b>			<b>262100.00</b>

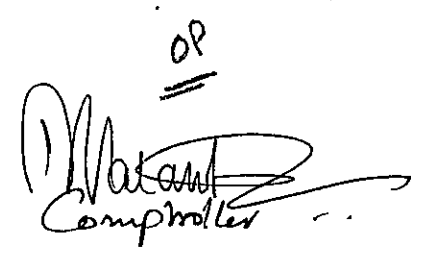
As per the orders issued in G.O.Ms.No.258 Finance (TFR) Dept., dated: 20.09.13, all materials/stores costing more than Rs.1,00,000/- shall be procured through e-procurement. The same was clarified in G.O.Ms.No.40 Fin.(TFR) Dept., 14.02.14. Contrary to the above orders the authorities have procured the equipment on the basis of quotations, which is irregular. Early action may be taken to get the above expenditure ratified by the competent authority. Loss, if any, sustained by the university, in view of violation of rules, would have to be made good from the person or persons responsible.

Dropped vide Cr.No.13/DAO(SA/CAMP/TPT/15, dt.24/8/18 of DAO, SA, AN&RAU, Guntur.

  
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Comptroller

11. Proforma Invoice Cannot Be Considered as a Bill – Held Under Objection  
Rs.2,91,605/-

During course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that the following items were purchased from different firms. It is observed that the amount was drawn and paid basing on Proforma Invoice issued by the firm. The Original bill issued by the firm has not been produced to audit. The Proforma Invoice can't be considered as bill. It is only an estimation of the cost of the item proposed to be purchased. In the absence of the original bills, the payment made cannot be considered as valid and the same is held under objections.


(Statement as detailed below)

Dropped vide Cr. No. 13/DAO(SA/CAMP)/TPT/17, dt - 24/8/18 of DAO, SA, ANGRAU,  
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 Comptroller

**12. Purchase of Computers and Accessories from Private firms instead of A.P. Technology Services limited – Held under objection.**

During the course of audit on the accounts of the Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2016-17, it is noticed that computers and accessories were purchased from Private Firms instead of A.P. Technology Services, as detailed below, in violation of government rules.

Sl. No	Vr. No. & Date	Particulars	Amount
1	1175/ 03.17	Amount payable to M/s T.M. Systems, Tirupati the purchase of Dell Laptop and HP printer vide invoice No.200 dt.16.03.2017.	47200.00
		<b>Total</b>	<b>47200.00</b>

As per GO.Ms.No.43, F & P, dt:15.06.98 modern office equipment such as computer etc., should be purchased only through A.P. Technology Services limited. Action would need to be taken to purchase the above said items from Government firms here after. Due to the above lapses any loss sustained would need to be worked out and recovered from the person or persons responsible and credited to the SVU General Fund under intimation to audit.

ropped vide Lr. NO. 13/DAO/SA/CAMP/TPT/18 dt. 24/8/18 of DAO, SA, ANGRAU, Guntur.

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13. Purchases – Original Bills not produced – Held under objection  
Rs.6,58,641/-

During the course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that the following items were purchased from different firms by spending an amount of Rs.6,58,641/-. It is observed that the amount was drawn and paid basing on the letter head / estimations of the supplier. The Original Bill / Tax invoice issued by the firm has not been produced to audit. The letter head / estimations can't be considered as a bill. In the absence of the original bills, the payment made cannot be held as valid and the same is held under objection.

Sl. No	Vr. No. & Date	Particulars	Amount
1	730/ 11.16	Amount payable to M/s Golden Plaza, Tirupati towards the purchase of 46 Nos "Samsung I15 Mobiles @ Rs.10,956/- dt.07.11.16	503976.00
2	767/ 11.16	Amount payable to M/s Golden Plaza, Tirupati towards the purchase of 13 Nos of Oppo NEO 5 Mobiles @ Rs.5,705/- dt.23.11.16	74165.00
3	1092/ 03.17	Amount payable to M/s Golden Plaza, Tirupati towards the purchase of 5 Nos of Samsung tabs for the use of the board members, dt.27.02.2017.	80500.00
		<b>Total</b>	<b>658641.00</b>

Dropped vide Lr.NO.13/DAO/SA/CAMP/TPT/18, dt.21/2/18 of DAO, SA, ANBPAC,  
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 Comptroller

**14. Repairs to Computes and other Electrical Accessories – Stock Register not maintained and produced.**

An amount of Rs.82,033/- was drawn and spent, as detailed below towards purchase of Laptops Battery, Cartridges, Hard Disk, etc. However, the connected stock register, when in, the original Machines were noted, was not furnished to audit for verification. In its absence it could not be established that the Machines do exists on the present day. As a result, the correctness of the purchases could not be ascertained in audit. Hence, the entire expenditure, incurred in this regards is held under objection. Early action may be taken to maintain the stock register duly recording the existence of the Machines, Computers etc.

Sl. No	Vr. No. & Date	Particulars	Amount
1	601/ 06.10.16	M/s TM Systems, Tirupati Seagate Backup Scandisk connect stick 20 Scandisk I xsapnd 16 GB	19254.00
2	6056/ 06.10.16	M/s Indoteq office Automation Systems, Vijayawada 2KV Stablizer per IR 4225 copier	4750.00
3	604/ 06.10.16	M/s Sri Balaji Computers, Tirupati D-Link M300 ADSL Modem and Router 01 No 8GB Pendrive	2750.00
4	783/ 06.12.16	M/s Sri Balaji Computers, Tirupati 500USB Sata HDD 01 No	3750.00
5	787/ 06.12.16	M/s Indoteq office Automation Systems, Vijayawada Adaptor 1 No for scanner MGI-4558-060 No 01.	5200.00
6	1072/ 02.03.17	M/s Sri Balaji Computers, Tirupati Dell Laptop battery 01 No	3800.00
7	1076/ 02.03.17	M/s TM Systems, Tirupati Seagate Backup plus slim 1TB wired External Hard Drive with 200GB cloud storage 01 No Seagate Baracuda 500 GB Desktop internal Hard drive 01 No and DDR FsB	9549.00
8	1191/ 28.03.17	M/s Sri Balaji Computers, Tirupati HP Colour 210, 211, 212, 213 Cartridge	23500.00
9	257/ 22.06.16	M/s Optimus Automation Systems, Vijaylakshmipuram, Ambattur, Chennai Toshiba E Studio 255 toner-1	9450.00
<b>Total</b>			<b>82003.00</b>

Dropped vide LR-NO.13/DAO/comp/SA/Tirupati/2018.d/21/10/16  
 of the DAO, ANURAG, W/O  
 S/O  
 ACC BEA 1/8 Dy. Comp. Entry  
 Controller.

15 Non-Production of Records

During the course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that an amount of Rs.2,83,971/- was drawn and paid to M/s Sri Balaji Nursary, 1-33, Thummalagunta, Tirupati towards annual maintenance charges of law carpet, plants, gardening at Administrative Office, SVU, Tirupati for the period from 01.07.2016 to 30.06.2017 from the following vouchers.

1. Vr.No.361/25.07.2016 Rs.1,44,044/-
2. Vr.No.999/06.02.2016 Rs.1,39,927/-

In this regard the entire payment was drawn and paid to the contractor thorough the vouchers. Where there is no record for work done report from the garden incharge has been maintained and produced for verification in Audit. Hence, the correctness of the volume of work attended by the contractor, payment made by the institution could not be verified and certified in Audit. And the same is kept under objection. Immediate action would need to be taken to record the volume of work done by the contractor duly certified by the competent authority under intimation to the audit.

DIOPRD vide L.N.O.13/DAO/SALCOMP/2110/2018,  
dt: 24-8-2018 of the DAO, ANKURAE, TIRUPATI

~~31/8/18~~  
S.P.D.

S/O 1/8/18  
AC (B&A)

Continued  
By Comp  
M. Manoj  
COMP. COLLEGE



Sl. No.	Vr. No. & Date	Particulars	Amount
1	1170/3/16-17	Amount payable to M/s. Johnson Lifts Pvt. Ltd., Tirupati towards the remaining 50% amount out of the total estimated cost i.e. Rs.1,83,510/- for maintenance of 2 Nos. of 8 passengers elevators for the period from 01-11-2016 to 30-04-2017 L-C7856 01-05-16 to 30.04.17 91755 45878 L-C7855 01.05.16 to 30.04.17 91755 45877	91755.00
2	415/8/16-17	Amount payable to M/s. Johnson Lifts Pvt. Ltd., Tirupati towards the AMC of 2 Nos. of 8 passengers elevators at SVVU, Admn. Office, Tirupati for the period from 01.05.16 to 30.10.16 L-C7855 01-05-16 to 30.04.17 91755 45878 L-C7856 01.05.16 to 30.04.17 91755 45877	91755.00
3	95/5/16-17	Amount payable to M/s. Johnson Lifts Pvt. Ltd., Tirupati towards the remaining 50% of total estimated contract amount for the period from 01.11.15 to 30.04.16 for the AMC of 2 Nos. of passenger elevators at the Administrative Office L-C7855 01-05-15 to 30.04.16 40820 L-C7856 01.05.15 to 30.04.16 40820	81640.00
4	791/12.16	Amount payable to M/s. APS Agro Industries Development Corporation Ltd., Tirupati towards the purchase of Amaron HCV 62031R-80AH battery	5340.00
5	398/08.16	Amount payable to M/s. APS Agro Industries Development Corporation Ltd., Tirupati towards the purchase of 950.26 RIL Amaron New Cahrged battery	5275.00
6	408/08.16	Amount payable to M/s. APS Agro Industries Development Corporation Ltd., Tirupati towards the cost of 2 Nos JK 205/65 R15 Elanzo crusero TL tyres	10500.00
7	792/12.16	Amount payable to M/s. APS Agro Industries Development Corporation Ltd., Tirupati towards the purchase of Amaron HCV 620D 31K-80 AH New charged battery	5340.00
<b>Total</b>			<b>291605.00</b>

16. Estt. – Additional charge allowance paid to Teaching Staff – for a period of 6 months – Irregular – Needs Recovery of Rs.41,644/-

During the course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that, Dr. P.R. Srinivasa Moorthy, Dean of Student Affairs, SVVU, Tirupati was placed in full additional charge of another post of Dean of Dairy Science for the period from 11.06.2015 to 28.11.2015 vide Proc.No.15287/OP/2011 dt.12.05.2016 of the Registrar, SVVU, Tirupati. The full additional charge allowance drawn and paid to the individual for a period of 6 months for Rs.1,37,125/- (Deducted of IT @ Rs.41,150/-) (a Xerox copy of the bill enclosed).

As per Fundamental Rule 49, the head of the department is empowered to appoint a government servant to hold temporarily or to affiliate in not more than two posts, for a period not exceeding 3 months. Hence, the additional charge allowance which was already paid to Dr. P.R. Srinivasa Moorthy, Dean of Student Affairs, SVVU, Tirupati is irregular. He is eligible to draw the FAC allowance for 3 months as per FR 49 i.e. from 11.06.2015 to 10.09.2015 is for Rs.95,481/- only. For the remaining period of 3 months i.e. from 11.09.2015 to 28.11.2015 needs ratification from the Government only. Otherwise an amount of Rs.41,644/- which was drawn in voucher No.193/06.06.2016 is irregular and needs recovery from the person or persons responsible.

OP

17. Estt. – Additional charge allowance paid to Teaching Staff – for a period of 6 months – Irregular – Needs Recovery of Rs.26,228/-

During the course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that, Dr. T.S. Chandharasekhar Rao, Dean of Veterinary Science, SVVU, Tirupati was placed in full additional charge of another post of Comptroller vide Proc.No.4217/OP/2010 dt.31.05.2016 of the Registrar, SVVU, Tirupati. The full additional charge allowance drawn and paid to the individual for a period of 6 months for Rs.1,24,939/- (Deducted of IT @ Rs.41,150/-) (a Xerox copy of the bill enclosed).

As per Fundamental Rule 49, the head of the department is empower to appoint a government servant to hold temporarily or to affiliate in not more than two posts, for a period not exceeding 3 months. Hence, the additional charge allowance which was already paid to Dr. T.S. Chandharasekhar Rao, Dean of Veterinary Science, SVVU, Tirupati is irregular. He is eligible to draw the FAC allowance for 3 months as per FR 49 i.e. from 08.09.2015 to 16.12.2015 is for Rs.98,711/- only. For the remaining period of 3 months i.e. from 17.12.2015 to 03.02.2016 needs ratification from the Government only. Otherwise an amount of Rs.26,228/- which was drawn in voucher No.229/16.06.2016 is irregular and needs recovery from the person or persons responsible.

OP

**18. Flight cancellation charges – Wasteful expenditure – Rs.64,679/-**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, It is noticed that several officials of SVVU, are travelling by Air on tours. It is seen that an aggregate amount of Rs.64679/- was drawn and paid to Corgo services as detailed below, towards cancellation charges. There can be a lone occasion when a ticket is cancelled. It cannot be made a practice, which is causing loss to the funds of the university.

In view of the above, it is considered in audit that the amount of Rs.64679/- is wasteful and loss to the institution. Hence, the expenditure cannot be admitted in audit and the same is held under objection.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	04/2016-17	Flight cancellation charges of Dr T.V. Ramana Dean of fishery science	2619.00
2	83/2016-17	Flight cancellation charges of Dr T.S. Chandra Sekhara Rao DVSC SVVU	3200.00
3	210/2016-17	Flight cancellation charges of G Ramanjaneyulu SVVU	415.00
4	418/2016-17	Flight cancellation charges of Dr Manmohan Singh VC SVVU	9628.00
5	505/2016-17	Flight cancellation charges of Dr T.S. Chandra Sekhara Rao DVSC SVVU	4949.00
6	638/2016-17	Flight cancellation charges of Dr T.S. Chandra Sekhara Rao DVSC SVVU	1142.00
7	734/2016-17	Flight cancellation charges of Dr Manmohan Singh VC SVVU	5000.00
8	976/2016-17	Flight cancellation charges of Dr Manmohan Singh VC SVVU	7581.00
9	388/2016-17	Flight cancellation charges of Dr Manmohan Singh VC SVVU	11744.00
10	995/2016-17	Flight cancellation charges of Dr Manmohan. Singh VC SVVU	14151.00
11	676/2016-17	Flight cancellation charges of Dr Manmohan Singh VC SVVU	4250.00
		<b>Total</b>	<b>64679.00</b>

Dropped vide C.A. No 13/DAO/SA/comp/Tirupati/2018,  
dt. 24.8.2018 by the DAO ANURATHA

*[Signature]*  
SVP

5/03/2018/15  
ACCRA

(on behalf)  
DY. COMPTROLLER

*[Signature]*  
COMPTROLLER

19. Heavy Expenditure on AMC Computers

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that the University Authorities have spent heavy expenditure towards annual maintenance charges for 86 Computers. It is noticed that, the University Authorities were purchased the HCL Company Computers but the AMC was given to the TM Systems Pvt. Ltd., Tirupati who is not related to the HCL also the agreement related to AMC was not produced to Audit.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	891/1/16-17	Amount payable to M/s. T.M. Systems, Tirupati towards the payment of AMC with anti viral protection & replacement of SMPS and power cards for 86 Computers of Admn. Office, SVVU, Tirupati 1 <sup>st</sup> installment for period from 01.12.16 to 31.03.17 Service invoice date:02.12.2016.	60343.00
2	87/5/16-17	Amount payable to M/s. T.M. Systems, Tirupati towards the payment of AMC with Antivirus protection & replacement of 5MPS and Power Cards for 86 Computers. 2 <sup>nd</sup> Installment for period from 01.04.16 to 31.07.16 service invoice date:31.03.2016	60343.00
3	600/10/16-17	Amount payable to M/s. T.M. Systems, Tirupati towards the payment of AMC with Antivirus protection & replacement of 5MPS and Power Cards for 86 Computers. 3 <sup>rd</sup> Installment @ 2105 per Computer per annum for the period from 01.08.16 to 30.11.16 Service invoice date:31.08.2016	60343.00

In view of the above, the expenditure incurred was not admitted in Audit and held under objection.

Dropped under C.No.13/DAO/SA/comp/Tirupati/2018  
D.24.8.2018 of the DAO, ANURASHTHAPATI

*[Handwritten signature]*  
S.P.S.

905825 1/5/18 (onbus)  
AC(BSA) DY.COMP

*[Handwritten signature]*  
Comp/letter...

20. Paid to MANAGE (National Institute of Agricultural Extension Mgt) towards the initiation of the work Assessment of Manpower requirements for short term 2022 & Long term 2030 for the state of Andhra Pradesh in the sectors of Agriculture, Horticulture, Sericulture, Animal Husbandry, Dairy & Fisheries, Medical & Dentals. Rs.7,50,000/-

On verification of the Contingent bills of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2016-17, it is noticed that the University has paid Rs.7,50,000/- for initiation of work to Assess Man Power requirement for short term 2022 & Long term 2030 for the State of A.P. in the sectors of Agriculture, Horticulture, Sericulture, Animal Husbandry, Dairy & Fisheries, Medical & Dental. It is noticed that the University have paid total Rs.7,50,000/- which includes ANGR Agril. University, Dr. YSR Horticulture University and NTR Health University shares. The ANGR Agril. University have recouped their share i.e. Rs.1,87,500/- vide Challan No.836221 dt.30.09.2016, Dr.YSR Horticulture had recouped only 1,00,000/- and remaining balance of Rs.87,500/- yet to be recouped and NTR Health University have not recouped their share so far. So 1,87,500/- of NTR Health University & 87,500/- of Dr.YSR Horticulture University have to be recouped and credited to SVVU General Fund Account under intimation to audit.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	421/8/16-17	Paid to MANAGE (National Institute of Agricultural Extension Mgt) towards the initiation of the work Assessment of Manpower requirements for short term 2022 & Long term 2030 for the state of Andhra Pradesh in the sectors of Agriculture, Horticulture, Sericulture, Animal Husbandry, Dairy & Fisheries, Medical & Dentals.	3,00,000/-
2	195/6/16-17	Paid to MANAGE (National Institute of Agricultural Extension Mgt) towards the initiation of the work Assessment of Manpower requirements for short term 2022 & Long term 2030 for the state of Andhra Pradesh in the sectors of Agriculture, Horticulture, Sericulture, Animal Husbandry, Dairy & Fisheries, Medical & Dentals.	4,50,000/-
		<b>Total</b>	<b>7,50,000/-</b>

Action would need to be taken to recoupe the amount of Rs.87,500/- and Rs.1,87,500/- from Dr. YSRHU and NTR Health University respectively under intimation to audit.

Serj

PENDING OBJECTIONS

( 17 ) Objections involving an amount of Rs.1584880/- are pending for the year 2016-17 as detailed below are pending. Action would need to be taken for their early settlement.

*Swraj*  
Audit Officer

ABSTRACT

Sl. No.	Para No.	Amount	Code No.
1	4	0.00	1
2	5	0.00	1
3	6	0.00	1
4	7	145050.00	8
5	8	0.00	9
6	9	0.00	9
7	10	0.00	9
8	11	291605.00	9
9	12	0.00	9
10	13	658641.00	9
11	14	82033.00	11
12	15	0.00	11
13	16	41644.00	13
14	17	26228.00	13
15	18	64679.00	14
16	19	0.00	18
17	20	7,50,000/- 275000.00	18
<b>Total</b>		<b>1584880.00</b>	

20,59,880/-

Government of Andhra Pradesh  
State Audit Department

From  
Sri. S. Dharma Raju,  
Audit Officer  
State Audit  
ANGRAU Audit Party,  
Guntur

To  
The Registrar,  
Admn. Office of S.V. Veterinary University  
Dr. Y.S.R. Bhavan  
Tirupati  
Chittoor dist.



*ASR*  
*15/7/2019*  
*Comptroller*

Lr. Roc. No.32/APSA/2018-19/SVVU/Dt:07.06.2019

Sir,

*ASR*  
*7/6/19*

Sub:- State Audit – Audit Notes on the Accounts of **Administrative Office of Sri. Venkateswara Veterinary University, Tirupati** for the year 2017-18 – Reg.

@@@

I am to forward herewith the Audit Notes on the Accounts of **Administrative Office of Sri. Venkateswara Veterinary University, Tirupati** for the year 2017-18, with a request to furnish replies in duplicate, within two months from the date of receipt of this notes.

*C3*  
*17/7/19*

Yours faithfully

*[Signature]*  
Audit Officer  
*9/6/19*



**Audit Notes on the Accounts of Administrative office of Sri  
Venkateswara Veterinary University, Tirupati for the year 2017-18**

**Name of the Auditor:** M. Vidya Sagar,  
Asst. Audit Officer

S. Raghavendra,  
Senior Auditor

M.G. Praveen Kumar,  
Senior Auditor

B. Ramesh,  
Senior Auditor

G. Satyanarayana,  
Senior Auditor

K. Srinivas  
Senior Auditor

O. Sankar Satyanarayana,  
Junior Auditor

**3Time taken for Audit:** 23.04.2019 to 30.04.2019

2. The office of the Hon'ble Vice Chancellor was held by the following persons during the financial year 2017-18

S. No.	Name & Designation	Period
1	Dr. Manmohan Singh, IAS Hon'ble Vice Chancellor	01.04.2017 to 16.04.2017
2	Dr. Y. Hari Babu Hon'ble Vice Chancellor	17.04.2017 to 31.03.2018
3	Dr. G. Gangaraju Registrar	01.04.2017 to 02.10.2017
4	Dr. D. Srinivasa Rao Registrar	03.10.2017 to 31.03.2018
5	Sri. R. Venkateswara Babu Assistant Comptroller (Claims)	01.04.2017 to 31.03.2018

### 3. GENERAL FINANCIAL REVIEW AND BUDGET

The following are the bank accounts being maintained by Administrative Office of Sri Venkateswara Veterinary University, Tirupati during the year 2018-19 under audit. The opening and closing balances of each book to that of bank are as noted below and they were reconciled/ not reconciled. Action would need to be taken for early settlement of the difference these as shown in the bank reconciliation statement appendence.

#### Comptroller Cash books

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2015		Closing Balance as on 31-03-2016		Difference as on 31-03-16 As per Cash Book	Remarks
			As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll		
1	Comptroller ( Main - Salaries)	Andhra Bank A/c. No. 209810100011298	16,40,37,599.92	19,05,00,659.92	2,69,43,919.92	2,59,53,800.92	9,90,119.00	Cheques presnt to bank on 31.03.2016 for Rs.9,90,000/- not realized in Bank an Bank Charges Rs.119/-
2	Comptroller ( Main - Contingencies)	State Bank of India No. 30048712432	58,52,796.00	58,52,793.50	Nil	Nil		Account closed on 20.06.2017
3	Comptroller ( ICAR)	Andhra Bank No.. 209810100011128	1,81,28,667.00	3,06,28,138.00	1,37,36,128.00	5,17,10,212.00	-3,79,74,084.00	Cheques issued on 31.03.2016 for Rs.3,80,27,904/- but not enashed cheque presented to Bank on 31.03.2018 Rs.53,790/- and Bank charges Rs.30/-
4	Comptroller ( OTHER AGRNCIES)	Andhra Bank No.209810100011137	4,12,19,074.00	6,76,07,868.00	1,61,80,565.00	1,61,80,417.00	148.00	Bank Charges Rs.148/-
5	Comptrollers Direct Receipts (Polytechnic fee online Account)	Andhra Bank A/c. No. 209810100016530			10,75,456.10	10,75,396.10	60.00	Bank Charges Rs.60/-
6	Comptroller ( GPF)	Andhra Bank No.153510100009789	1,32,04,374.27	1,32,04,316.27	80,25,875.27	80,13,998.27	11,877.00	Cheque presented to Bank for credit Rs.11,847/- and Bank charges Rs.30/-
7	Comptroller ( EWF)	Andhra Bank No.153510100009770	10,42,706.00	10,42,706.00	3,50,278.00	3,50,248.00	30.00	Bank Charges Rs.30/-
8	Comptroller ( CPS)	Andhra Bank No.153510011016062	38,42,716.00	38,42,629.00	34,34,482.00	34,34,452.00	30.00	Bank Charges Rs.30/-

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2015		Closing Balance as on 31-03-2016		Difference as on 31-03-16		Remarks
			As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	
9	Comptroller (Loans and Advances)	Andhra Bank No.153510100008753	37,79,785.00	37,79,785.00	18,71,250.00	18,71,220.00	30.00		Bank Charges Rs.30/-
10	Comptroller ( DIRECT RECEIPTS)	Andhra Bank No.153510100009798	3,94,85,418.93	3,10,61,076.93	2,03,88,310.93	1,51,71,016.93	52,17,294.00		Cheque issued on 31.03.2018 for Rs.11,847/- but not encashed. Cheques presented to bank on 31.03.2018 for R.s52,28,904/- bank charges Rs.237/-
11	Comptroller GST account	Andhra Bank A/c. No. 209810100018185			18,372.00	18,342.00	30.00		Bank Charges Rs.30/-
12	Comptroller Direct Receipts account (Student fees)	Kotak Mahindra Bank A/c. No. 3011969694			3,03,53,746.50	3,02,77,632.50	76,114.00		Cheque presented to Bank for credit Rs.76,124/- on 31.03.2018 and Excess credit Rs.10/-

**Assistant Comptroller (Claims) Cash books:**

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	AS per Cash book		As per Pass Book		Difference as on 31-03-18	Remarks
			OB 01.04.2017	CB 31.03.2018	OB 01.04.2017	CB 31.03.2018		
1	Assistant Comptroller (Claims) salaries	Andhra Bank 153511011000146	2,89,84,436.13	44,85,6269.13	4,72,92,468.13	8,75,60,536.13	42704267.00	Un cashed cheques & Cheques presented to bank for Rs.9,68,91,626/- not honoured (Excess credit & debit Rs.3,123+481.5)
2	Assistant Comptroller (Claims)	State Bank of India 30048713865	18,49,332.00	17,54,238.00	18,56,775.00	18,23,768.00	69,530.00	Un cashed cheques amount Rs.72,600/- & (Excess credit Rs.3069.50)
3	Assistant Comptroller (Claims) CPS	Andhra Bank 153511011000149	1,87,859.00	1,87,859.00	1,87,859.00	1,87,859.00	--	
4	Assistant Comptroller (Claims) GPF	Andhra Bank 153510011016017	25,19,435.00	39,79,227.00	25,19,377.00	39,79,079.00	148.00	Excess debits Rs.148.00
5	Assistant Comptroller (Claims) EWF	Andhra Bank 153510011016072	2,19,248.00	4,84,987.00	2,19,248.00	4,86,793.00	1806.00	Un cashed cheques Rs.1,836/- & excess Debits Rs.30/-
6	Assistant Comptroller (Claims) IGCARL	Andhra Bank 153511011000160	106.00	106.00	106.00	106.00	--	
7	Assistant Comptroller (Claims) Treasury	DDO Code:1116-0202-012	1,45,38,36,814.00	1,68,15,29,112.00	1,45,38,36,814.00	1,68,15,29,112.00	--	
8	Assistant Comptroller (Claims) Direct Receipts	Andhra Bank 153511011000147	8,13,783.00	2,73,166.00	8,13,783.00	2,73,166.00	--	
	<b>Total</b>		<b>1488411013.13</b>	<b>1,73,30,64,964.13</b>	<b>1,50,67,26,430.13</b>	<b>1,77,58,40,419.13</b>	<b>4,27,75,751.00</b>	

4 **Annual accounts – Exhibiting of Receipts and Expenditure relating to Indira Gandhi Centre for Advanced Research on Livestock (IGCARL), Pulivendula in the Annual accounts of Sri Venkateswara Veterinary University – Irregular – Needs action.**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, on verification of the Annual Accounts and other records, it is noticed that the Govt. of Andhra Pradesh has established Indira Gandhi Centre for Advanced Research on Livestock (IGCARL) at Pulivendula vide G.O.Ms.No.74 Animal Husbandry, Dairy Development & Fisheries (AH.II) Department dated 31-8-2007. In the said G.O, the Registrar, SVVU was directed to draw and disburse the funds. It is noticed that an amount of Rs.1,08,32,46,474/- was IGCARL cash book opening balance during the year 2017-18 and incurred an expenditure of Nil, receipts Rs.15,00,00,000/- leaving a balance of Rs.1,23,32,46,474/-.

It is further noticed that the Receipts and Expenditure relating to the IGCARL are being exhibited in the Annual Accounts of SVVU which is irregular as the IGCARL is a separate institution and no way concerned with SVVU. Further, as per Annual Account of SVVU for the year 2017-18, the closing balance as on 31-03-2018 was Rs.1,68,15,29,112/- which includes the balance of IGCARL

Action would need to be taken to settle the issue duly deleting the Receipts and Expenditure relating to the IGCARL from the Annual Accounts of SVVU hereafter.

**5 Annual Accounts for 2017-18 – Account wise / Head wise Opening and Closing balances are not mentioned in the Annual Accounts – Needs action**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, on verification of the Annual Accounts, it is noticed that a lump sum amount of opening and closing balances were shown in the Annual Account. The opening and closing balances of each head of account are not mentioned in the Annual Account. In the absence of the same the actual balance of the concerned head could not be verified in audit.

Action would need to be taken to exhibit the opening and closing balances in each Account hereafter.

Code 8

**6 Advance Drawn on A.C Bills – But Detailed contingent bill not produced – Needs action Rs.5,54,812.00**

During the course of audit on the accounts of **Administrative Office Veterinary**, for the year 2017-18, it is noticed that the following advances amounting to Rs.5,54,812/- were drawn on A.C bills. But the detailed contingent bills along with relevant records and files were not produced to audit to verify the correctness of the expenditure incurred. As per treasury rules, A.C bills are required to be adjusted within one month from the date of drawl by submission of D.C bills, which accounts for the funds utilized. Immediate action may be taken to produce the D.C bills.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	09/ 2017-18	Towards payment of PG stipend to one (1) <u>M.V.Sc</u> student belonging to A P who is studing at college of Veterinary Science R.Nagar, Hyderabad. (Vide Proc. No.3239/Acad.I/2017 dt. 24.05.2017	90,000.00
2	21/ 2017-18	Towards an advance to met the incidental and hospitality expenditure in connection with the Diploma admission process work like stitching, checking DD Nos, and bank challans etc. (Vide Proc No.3125/ 2 (A/Acad.I/2017 .10/08/2017	33,100.00
3	24/ 2017-18	Towards payment of PG stipend two (2) of II year <u>M.V.Sc</u> student belonging to AP who is studying at College of Veterinary Science R.Nagar, Hyderabad. (Vide Proc. No.3028/Acad.I/2015 dt.10.08.2017	1,80,000.00
4	31/ 2017-18	For payment to ICAR Unit NAARM Payble at Hyderabad to meet expenditure for conducting of training progamme on Developing winning research proposals at SVU, tirupati for three 3days from 4th to 6th October 2017 (Vide Proc. No. 5229/Res A2/2017 dt. 14/09/2017	3,73,700.00
5	47/ 2017-18	To meet the expnditure on remuneration, TA & DA including lodging cherges and hospitality charges to the External Examiners for evaluation semester final answer scripts of Ist semester of First. Second and Third year answer scripts pertainnig to B.Tech (DT)and B.F.Sc courses for the academic year 2017-18, commencing from 26.12.2017 Vide Procs. No.11694/Exams/2017 dt. 20.12.2017	2,97,000.00
6	54/ 2017-18	Meet the expenditure in connectionn with celebration of 69th Republic Day on 26th January,2018 (Vide Procs, No. 413/OP/2012 dt,17/01/2018	25,000.00

Sl. No.	Vr. No. & Date	Particulars	Amount
7	55/ 2017-18	Towards pertaining to incentive awards with cash prize to the mentorus non teaching employees of SVVU working in different categories to the presented on 26th January 2018 Vide Procs, No.566/OP/Awrds/2017 dt 22.01.2018.	41,000.00
8	58/ 2017-18	Towards meeting the expenditure to conduct the 18th Meeting of Academic Council Scheduled to be held on 20/02/2018 (Vide Procs No.161/Acad-1/2018 dt. 07/02/2018	1,50,000.00
9	63/ 2017-18	Towards expenditure TA/DA, Sitting charges, Transport, Hospitality etc., for Chief Guest, BOM members and other ViPs, in connection with conduct of 7th convation of SVVU during the mont March. 2018 (Vide Procs, No. 10683/7th con (ACBill/Exams/2017-18 dt. 19/02/2018	3,00,000.00
10	65/ 2017-18	Towards awarding Gold & Silver medals and Cash Prize to eligible candidates at 7th Convation. (Vide Procs No. 10683/Exams/7th, dt. 21.02.2018	2,40,000.00
11	69/ 2017-18	Towards printing of calendars, supply of Mineral Mixture, Pamphlets, Sprayes, Preparation of multimedia module, supply of steel plates and bowls for mastitis test, inaugural function expenses etc for Launch of Mastitis control programme at sorakaalapalem village. Vide Proc 1892/Research(A1)/Extension/2018 dt. 20.03.2018	25,000.00
		<b>Total</b>	<b>5,54,812.00</b>



Code -9

7 **Appointed Assistant Register against vacant post of Assistant Professor - it is irregular-need to take action**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati**, for the year 2017-18, on verification of the cadre strength of non teaching staff, it is noticed that the University authorities have appointed Assistant Register against the vacant post of Assistant Professor. Assistant Register is non – Teaching Post where as Assistant Professor is Teaching post which have different pay scales. In view of above action would need to be taken to fill up the clear vacancies than to post Assistant Register against vacant post of Assistant Professor.

Loss, if any, sustained by the university, in view of violation of rules, would have to be made good from the person or persons responsible.

Code -9

8 **Appointed Computer Programmer against vacant post of Assistant Engineers - it is irregular-need to take action**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati**, for the year 2017-18, on verification of the cadre strength of non teaching staff, it is noticed that the University authorities appointed Computer programmers against the vacant post of Assistant Engineers which is irregular. In view of above action would need to be taken to fill up the clear vacancies than to post Computer Programmers against vacant post of Assistant Engineers.

9 **EST- Conversion of the post of Special Category stenographer – Govt. Concurrence not obtained – Not admissible in audit.**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that the Registrar, SVVU, Vide his, Progs. No.1282/Ser.III/NTE/2013, dt: 25.10.2016, converted Special Category Stenographer post and senior Stenographer into superintendent posts and drivers, from the date of issue of orders. There is no sanction of the government for the conversion of the above posts into Superintendents and drivers. the institution cannot have more posts than the posts actually sanctioned by the government. The university cannot create new posts on its own. It needs to obtain the sanction of the government. The matter needs to be taken to the notice of the government for their concurrence.

Code -9

**10 TA bill rules not followed by staff- irregular held under objection Rs.79436/-**

During the course of verification of TA bill foams of staff for the year 2017-18, of the following persons working in SVVU Administrative office Veterinary, Tirupati, it is noticed that they did not follow the TA rules. Those are some defects. As following details in table

**TA rules**

- 1) TA bill, one bill for one month will be accepted, more than two, would not be accepted.
- 2) TA bill shall be submit within 90 days
- 3) To travel for TA bill must be use Government vehicle, private vehicles not admissible.
- 4) Lodge bill must be in time of tour programme
- 5) TA bill rules are applicable for Governments employees, these are not applicable private employees working in Government sectors.

B-9

Sl no,	V.No.	Name of employee	M.O.B	Journey, dt & time		Private bus	lodge bill is not in time	TA Total claim	Uneligible amount
				Start	End				
1	565/19.09.17-18	Dr. J.V. Ramana, Controller of Exten.	8/17	16.8.17/12.00 pm	19.8.17/7.30am	600/-	1000/-(Bill no. 99278 dt.21.8.2017)	2950/-	1600/-
2	566/19.09.17-18		8/17	22.08.17/11.00pm	24.08.17/7.00am	-	-	4065/-	4065/-
			<b>total</b>						
3	196/05.06.17-18	Dr. J.V. Ramana, Controller of Exten.	5/17	07.05.17/9.50pm	09.5.17/5.00pm	-	-	1660/-	-
4	195/05.06.17-18		5/17	11.05.17/7.00pm	13.5.17/12.30am	-	-	1928/-	1928/-
5	256/20.06.17-18		5/17	28.05.17/5.25am	29.5.17/10.00am	-	-	2795/-	2795/-
			<b>total</b>						
6	713/24.10.17-18	Dr. J.V. Ramana, Controller of Exten.	9/17	12.09.17/11.30pm	14.09.17/6.05am	-	300/-(Bill no. 99421 dt.12.9.2017)	3990/-	300/-
7	700/20.10.17-18		9/17	14.09.17/5.10pm	19.09.17	-	-	8820/-	8820/-
8	756/08.11.17-18		9/17	21.09.17/ -	23.09.17/ -	-	-	21258/-	21258/-
			<b>total</b>						
			<b>TOTAL-I</b>						
9	115/06.05.17-18	Dr.T.S. Chandra sekhar Rao,Dean of Veterinary science	4/17	02.04.17/2.40pm	03.4.17/8.25pm	-	-	9625/-	-
10	116/06.05.17-18		4/17	11.04.17/2.40pm	18.04.17/2.40pm	-	-	17716/-	17716/-

8. J

		TOTAL-II				17716/-	
11	562/19.09.17-18	Dr. Y. Hari Babu, Vice chancellor	9/17	01.09.17	07.09.17	-	4760/-
12	597/27.09.17-18		9/17	14.09.17	15.09.17	-	8165/-
		TOTAL-III				8165	
The TA bills does not apply to Sri.K. Bhushaiah, his working on honorarium basis.							
13	930/29.12.17-18	Sri. K. Bhushaiah,	9/17				1892/-
14	976/10.01.17-18		10/17				1684/-
15	11/39/23.02.17-18		1/18				8463/-
16	1285/29.03.17-18		2/18				750/-
		TOTAL-IV				12789/-	
		GRANDTOTAL-I+II+III+IV=				79436/-	

Code 9

**11 Procurement of equipment – e procurement not followed – Irregular – Needs ratification.**

During the course of audit on the accounts of the Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2017-18, it is noticed that an amount of Rs.34,82,813/- was spent towards purchase of various items as detailed below. It was procured through quotations.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	<u>1232</u> 15.3/17-18	Supply & Install Aadhar based NIC supported Biometric attendance devices in all institutions of S.V. Veterinary University, Tirupati vide Sanctioned Proc.No.4985/OP/2017, dated:14-11-2017. 100 nos @ 21240	2124000.00
2	<u>647</u> 6.10/17-18	Supply and Installation of CCTV network at Administrative office vide proc No.3555/OP/2017, dated:26.08.2017 of S.V. Veterinary University, Tirupati	1022933.00
3	<u>698</u> 20-10-2017	Purchase of personal computers HP make, 1TB hard disk, Monitor, DVD Writer, Key board mouse windows 10 oriented.	113280.00
4	430/8/ 17-18	Amount paid to M/s. C.N. Painters towards the painting charges of University accreditation and 20 Copies of Colleges accreditation as detailed.	222600.00
<b>Total</b>			<b>3482813.00</b>

As per the orders issued in G.O.Ms.No.258 Finance (TFR) Dept., dated: 20.09.13, all materials/stores costing more than Rs.1,00,000/- shall be procured through e-procurement. The same was clarified in G.O.Ms.No.40 Fin.(TFR) Dept., 14.02.14. Contrary to the above orders the authorities have procured the equipment on the basis of quotations, which is irregular. Early action may be taken to get the above expenditure ratified by the competent authority. Loss, if any, sustained by the university, in view of violation of rules, would have to be made good from the person or persons responsible.

Code 09

**12 Purchase of Computers and Accessories from Private firms instead of A.P. Technology Services limited – Held under objection.**

During the course of audit on the accounts of the Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2017-18, it is noticed that computers and accessories were purchased from Private Firms instead of A.P. Technology Services, as detailed below, in violation of government rules.

Sl. No	Vr. No. & Date	Particulars	Amount
1	1251/ 19.03.17-18	Amount payable to M/s T.M. Systems, Tirupati the purchase of one computer, HP make 4GB, 1 TB Hard disk monitor 20' DVD writer, key board, mouse windows 10 vide TMS/TPT/046, dated:16.03.18 sanctioned vide progs.no1480/OP/2015, Dt.16-03.2018 of Registrar, S.V. Veterinary University.	37760.00
2	1221/ 15.3/17-18	Purchase of computer and color printer for use at administrative office 1. Personal computer Rs. 56500.00 HP make 4 GB hard disk 2. EPSON L 565 Ink Tank printer Rs.17999.00 Vide Invoice No.TMS/TPT/038/, dt.07-03-2018 of M/S TM systems, TPT. Sanctioned vide prog.no:10987/OP/2015, dt:07-03-2018 of Registrar, S.V. Veterinary University, Tirupati.	74499.00
3	1183/ 7.3/17-18	Purchase of computer and color printers vide Invoice no.TMS/TPT/027, dt:28.03.2017 of M/S TM Systems, Tirupati. 1. Personal computer Rs. 56500.00 HP make 4 GB, 1TA monitor 20 inch 2. EPSON L 565 INK Tank Printer Rs.17999.00 3. EPSON L 655 INK Tank Printer Rs. 25000.00 Sanctioned vide progs.No.1480/OP/2015, Dt.24-02-2018	99499.00
4	1067/ 7.2/17-18	Purchase of certain computers and spare parts for the use of Administrative office vide invoice no.TPT/TM/10, dt:24-01-2018, TPT sanctioned vide Progs. 10987/OP/2017, Dt:22-01-2018 of Registrar, S.V. Veterinary University, Tirupati.	79100.00
5	201/ 7.6/17-18	Purchase of Samsung mobile J7 Prime 5.5 TAB and 32 GB Micro SDHC class for use of Vice Chancellor vide Invoice No.10. Dt.10.05.17 of M/S TM Systems	19615.00



Sl. No	Vr. No. & Date	Particulars	Amount
		sanctioned vide proc.No.4361/OP/2016, dt.9.5.2017 of Registrar, S.V. Veterinary University, Tirupati.	
6	540/ 6.9/17-18	Purchase of 1 KV UPS with 150 AH tubular battery for use at Administrative office vide bill no.3555/Op/2017, Dt.27.7.2017 of M/S Nethra Security Systems, Tirupati sanctioned vide proc. No.3555/OP2017, dt:28.8.2017 of Registrar, S.V. Veterinary University, Tirupati.	20000.00
7	1112/ 19.2/17-18	Purchase of toners vide invoice. no.OAS-079-889, Dt:24.01.2018 of M/S Optimus Automation systems, Chennai sanctioned vide proc.No.9176/Op/2017, Dt.20.01.2018 of Registrar, S.V. Veterinary University, Tirupati.	62540.00
8	693/ 20.10/17-18	Purchase of HP 300 GB SAS Hard Drive for use of HP server vide Invoice No.US/2017/10/05, dt:3.10.2017 of M/S Vardaans Systems. Tirupati sanctioned vide proc.No.9421/Op/2017, dt.27.09.2017 of Registrar, S.V. Veterinary University, Tirupati.	19822.00
9	1064/ 7.2/17-18	Providing optical Fiber cable from Existing NIC (NKN) in Admn office for network Implementation vide Invoice No. Vs/2018/1/60, dt.12.01.2018 of Vardaans systems, Tirupati sanctioned vide proc.No.10616/OP/2017, dt.19.12.2017 of Registrar, S.V. Veterinary University, Tirupati.	97392.00
		<b>Total:</b>	<b>510227.00</b>

As per GO.Ms.No.43, F & P, dt:15.06.98 modern office equipment such as computer etc., should be purchased only through A.P. Technology Services limited. Action would need to be taken to purchase the above said items from Government firms here after. Due to the above lapses any loss sustained would need to be worked out and recovered from the person or persons responsible and credited to the SVVU General Fund under intimation to audit.

Code 9

**13 Quotations not called for held under objections Rs. 62,540/-**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that a total amount of Rs.62,540/- was spent towards purchase of Toners from M/s. Optimus Automation Systems, Chennai for office use, as detailed below. No quotations were obtained in this regard, in violation of government instructions.

Sl. No	Vr. No & Date	Particulars	Amount
1	1112/ 19.2/17-18	Towards purchase of Toners Vide Invoice No. OAS-079-889, dt.2401-2018 from M/S Optimus Automation Systems, Chennai Sanctioned vide proc.No.9176/OP/2017, Dt.20.01.2018 of Registrar, S.V. Veterinary University, Tirupati.	62540.00
		<b>Total</b>	<b>62540.00</b>

As per the orders issued in GO Ms. No.489. finance (TFR/ I) department, Dated.08.12.2008 quotations shall be called for the amount spent above Rs.10000/-. But the of Registrar, S.V. Veterinary University, Tirupati has not called for quotations due to which the advantage of competitive rates in the open market, was cost. The institution may have incurred loss in the absence of competitive rates

However, it may be seen, that such lapses does not recure in future.

Code 9

**14 Purchase of Furniture and accessories from Private firms instead of Govt. Firms – Held under objection.**

During the course of audit on the accounts of Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2017-18, it is noticed that furniture was purchased from different private firms instead of Govt. firms. The steel furniture should have been purchased solely from APSSIDC, while wooden furniture from the Jail department.

S. No.	Bill. No. & Dt.	Particulars	Amount
1	860/ 8.12/17-18	Towards purchase of "S" Type Chromium plating chair seat foam back side netted furnished for use at Administrative office vide Invoice no.124, dated.11.11.2017 of M/S Suma Preethi profile, Tirupati sanctioned vide proc. No.9555/OP/2017, Dated:31.10.2017 of Registrar, S.V. Veterinary University, Tirupati.	99000.00
2	814/ 20.11.2017	Towards purchase of Godrej maestro 2 door book case 3*603*2 for use at Administrative office of M/S Obul Reddy & Sons, Tirupati.	75206.00
3	813/ 20.11.2017	Towards purchase of Godrej Adjustable shelves width 91.5 cm, depth 8.5f cm, height 198 cm mocking with four doors use at Administrative office of M/S Obul Reddy & Sons, Tirupati. 21500*2 nos.	43000.00
4	813/ 20.11.2017	Towards purchase of Godrej Adjustable shelves width 91.5 cm, depth 8.5f cm, height 198 cm mocking with four doors use at Administrative office of M/S Obul Reddy & Sons, Tirupati. 21500*1 nos.	21500.00
5	1180/ 7.3.18	Towards purchase of Godrej Leoma executive chair 9M 02A with hand rest use at Administrative office of M/S Obul Reddy & Sons, Tirupati. 26236*1 nos.	26236.00
6	590/ 20.9./17-18	Towards purchase of 1. Godrej four adjustable shelves =21500 * 6 = 129000 2. Godrej Racks =12000 * 6 = 72000 3. Godrej iron Racks =3580 * 10 = 85000 4. Godrej chair cushion type =490 * 20 =1399800 5. Godrej Leoma executive chair with hand rest =27300 * 1 = 27300 use at Administrative office of M/S Obul Reddy & Sons, Tirupati.	453100.00
		<b>Total</b>	<b>718042.00</b>

Due to the above violation of rules the expenditure incurred is held under objection.

**15 Expenditure Incurred Towards Advertisement Charges – Contrary To Government Orders**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that huge expenditure of **Rs.1,137,543/-** was incurred (statement below) towards advertisement charges. As per the orders issued in G.O. Ms. No. 37 General Administration,(I&PR)Department dt.22-1-1994 read with Govt.Memo.No.18511/I&PR/A1/2002-2, dt.18-9-2002, the Government instructed all the Government departments and public sector undertakings, Government companies etc, that all the advertisements before publication in news papers shall be taken to the notice of the Commissioner, Information and Public Relations Department and the payments towards advertisements should be paid as per the directions of the Commissioner, I & P.R. But the University authorities have released all the Advertisements through the private agencies, which amounts to violation of Government orders. Further, discounts from the advertisements agencies were also not obtained, which is also irregular and caused loss to University funds. The comparative statement of Agencies rates and I&PR rates was also not produced.

S. No.	Vr. No. & Dt.	Particulars	Amount
1	<u>319</u> 6-7/17-18	Amount payable to M/S Ushodaya enterprises private ltd, Hyderabad towards the advertisement charges for the publication of the EOI notification inviting applications for the establishment of Fisheries and ocean University on 19-05-2017.	195552.00
2	<u>588</u> 20.09/17-18	Amount payable to M/S Abhinandana media services, tirupati towards the charges for the publication of university officers recruitment notification in eenadu telugu daily and times of India English daily.	251566.00
3	<u>1052</u> 7.2/17-18	Amount payable to M/S Abhinandana media services, tirupati towards payment of Advertisement charges for the publication of tender notification in Indian express (AP& TS) daily news paper on 16-07-2017.	26325.00
4	<u>1060</u> 9.2/17-18	Amount payable to M/S Abhinandana media services, tirupati towards payment of Advertisement charges for the publication of tender notification in Sakshi telugu daily news paper chittoor District edition on 21.12.2017.	11348.00
5	<u>481</u> 22.8/17-18	Amount payable to M/S Abhinandana media services, Tirupati towards payment of Advertisement charges for the publication of tender notification in Andhra Jyothi daily news paper on 13.07.2017.	18464.00

S. No.	Vr. No. & Dt.	Particulars	Amount
6	<u>418</u> 7.8/17-18	Amount payable to M/S Abhinandana media services, tirupati towards payment of Advertisement charges for the publication of tender notification in eenadu telugu daily news paper on 28.06.2017.	17986.00
7	<u>431</u> 7.8/17-18	Amount payable to M/S Express publications (Madurai) Limited, Tirupati towards the advertisement charges for the publication of the EOI notification in the new Indian express daily on 19.05.2017.	46,080.00
8	<u>82</u> <u>6.5/17-18</u>	Amount payable to M/s Ushodaya Enterprises pvt Ltd., Hyderabad towards charges for publication of the notifications inviting the applications for the post of Vice – Chancellor along with Lr.No.109PP/Admn.I/2016-17 dt.30.01.2017.	130368.00
9	<u>83</u> 6.5/17-18	Amount payable to M/S Kasturi & Sons Limited Chennai towards the advertisement charges to the publications of the notification inviting applications of the post of vice – Chancellor along with Lr.No.150/PPAdv/II/2016-17 dt.14-2.17.	188288.00
10	<u>588</u> 20.09/17-18	Amount payable to M/S Abhinandana media services, tirupati towards the charges for the publication of University officers recruitment notification in eenadu telugu daily and times of India English daily.	251566.00
		<b>Total:</b>	<b>1137543.00</b>

It may be seen that government instructions with regard to placing of advertisements, may be followed here after.

The Agencies are giving rates for each district instead of going state wise in Newspapers. This practice is resulting in Misappropriation of funds allotted to advertisement. Immediate reply shared be given why paying for each district?

The charges for scrolling in Television Channels were also not produced for audit.

**16 Purchases – Original Bills not produced – Held under objection**  
**Rs.182210/-**

During the course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that the following items were purchased from different firms by spending an amount of Rs.182210/-. It is observed that the amount was drawn and paid basing on the letter head / estimations of the supplier. The Original Bill / Tax invoice issued by the firm has not been produced to audit. The letter head / estimations can't be considered as a bill. In the absence of the original bills, the payment made cannot be held as valid and the same is held under objection.

Sl. No	Vr. No. & Date	Particulars	Amount
1	1218/ 15.3/17-16	Amount payable to M/s Chittoor District Co-Operative printing press Ltd, Tirupati towards the purchase of Stationery items vide credit tax invoice 207 and 308 dt:14.12.2017 sanctioned vide proc. No. 3717/OP/2017, Dt.27.11.2017 of Registrar, S.V. Veterinary University, Tirupati.	23855.00
2	1254/ 19.3/17-18	Amount payable to M/s Chittoor District Co-Operative printing press Ltd, Tirupati towards the purchase of Printing of 1000 no's of cash memo bill books for use of Administrative office, Tirupati vide bill no. 334 dated.23.06.2017 and 338, dated. 28.02.2018 sanctioned vide proc. No. 12722/OP/2013, Dt.15.02.2018 of Registrar, S.V. Veterinary University, Tirupati.	55590.00
3.	429/ 07-08-2017	Amount payable to M/s Johnson lift private limited Tirupati towards the Annual maintenance of lift.	102765.00
		<b>Total</b>	<b>182210.00</b>

**17 Registers Non - maintained**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati**, for the year 2017-18, it is observed that the guest house following records were not maintained and produced for verification in audit.

1. PDSR
2. TDSR
3. Un serviceable article Register

In view of the above, action would need to be taken to maintain the above registers and produced to next Audit.

Code 13

**18 Sanction of additional increment on placement to higher AGP of Rs.7000 in respect of Dr. H. Srinivas Naik, Assistant Professor – Irregular – Needs recovery Rs.55,763/-**

During the course of audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati, for the year 2017-18, on verification of the service register of Dr. H. Srinivas Naik, Asst. Professor, it is noticed that the individual was allowed higher AGP of Rs.7000 in the pay band of 15600 – 39100 with 7000 AGP with effect from 01.07.2016. The individual was drawing pay of Rs.22190 + 6000 AGP as on the date of allowing Rs.7000 AGP. The pay of the individual was fixed at Rs.23040 + 7000 AGP allowing one additional increment on placement to 7000 AGP.

As per G.O. Ms. No.14 Higher Education (UE:II) Department dated:20.02.2010 there is no provision for allowing additional increment on placement to Rs.7000 AGP. On placement to higher stage the AGP only to be changed. But the individual was allowed additional increment on placement to higher AGP which is irregular and caused excess payment. The pay of the individual has to be regulated as detailed below.

Date	Pay drawn	Eligible	Excess
01.04.2016	22190+7000	22190+7000	--
01.07.2016	23920+7000	23040+7000	880
01.07.2017	24850+7000	23920+7000	930
05.09.2017	27730+7000	26710+7000 (3Ph.d increments)	1020

**Details of excess payment**

Period	Pay +AGP	DA	HRA	Total	No. of months	Excess
01.07.16 to 31.12.16	880	1161	88	2129	6M	12774
01.01.17 to 30.06.17	880	1197	88	2165	6M	12990
01.07.17 to 04.09.17	930	1292	93	2315	2M 4d	4938
05.09.17 to 31.12.17	1020	1418	102	2540	3M 26d	9821
01.01.18 to 30.06.18	1020	1418	102	2540	6M	15240
					<b>Total</b>	<b>55763</b>

In view of the above immediate action would need to be taken to recover the excess payment of Rs.55,763/- paid up to 30.06.18 duly regulating the pay as stated above from the person or persons responsible under intimation to audit. The excess payment from 01.07.18 onwards would need to be worked out and recovered from the person or persons responsible.



**19 Sanction of additional increment on placement to higher AGP of Rs.7000 in respect of Dr. K. Usha Rani, Assistant Professor – Irregular – Needs recovery Rs.22,528/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati**, for the year 2017-18, on verification of the service register of **Dr. K. Usha Rani, Asst. Professor**, it is noticed that the individual was allowed higher AGP of Rs.7000 in the pay band of 15600 – 39100 with 7000 AGP with effect from 08.08.2017. The individual was drawing pay of Rs.21980 + 6000 AGP as on the date of allowing Rs.7000 AGP. The pay of the individual was fixed at Rs.22820 + 7000 AGP allowing one additional increment on placement to 7000 AGP.

As per G.O. Ms. No.14 Higher Education (UE:II) Department dated:20.02.2010 there is no provision for allowing additional increment on placement to Rs.7000 AGP. On placement to higher stage the AGP only to be changed. But the individual was allowed additional increment on placement to higher AGP which is irregular and caused excess payment. The pay of the individual has to be regulated as detailed below.

Date	Pay drawn	Eligible	Excess
08.08.17	22820+7000	21980+7000	840

**Details of excess payment**

Period	Pay +AGP	DA	HRA	Total	No. of months	Excess
08.08.17 to 30.06.18	840	1167	84	2091	10M 24d	22528
					<b>Total</b>	<b>22528</b>

In view of the above immediate action would need to be taken to recover the excess payment of **Rs.22,528/-** paid up to 30.06.18 duly regulating the pay as stated above from the person or persons responsible under intimation to audit. The excess payment from 01.07.18 onwards would need to be worked out and recovered from the person or persons responsible.

**20 Sanction of additional increment on placement to higher AGP of Rs.7000 in respect of Dr. A. Chandrasekhara Rao, Assistant Professor – Irregular – Needs recovery Rs.95,852/-**

During the course of audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati, for the year 2017-18, on verification of the service register of Dr. A. Chandrasekhara Rao, Asst. Professor, it is noticed that the individual was allowed higher AGP of Rs.7000 in the pay band of 15600 – 39100 with 7000 AGP with effect from 24.07.2014. The individual was drawing pay of Rs.20370 + 6000 AGP as on the date of allowing Rs.7000 AGP. The pay of the individual was fixed at Rs.21170 + 7000 AGP allowing one additional increment on placement to 7000 AGP.

As per G.O. Ms. No.14 Higher Education (UE:II) Department dated:20.02.2010 there is no provision for allowing additional increment on placement to Rs.7000 AGP. On placement to higher stage the AGP only to be changed. But the individual was allowed additional increment on placement to higher AGP which is irregular and caused excess payment. The pay of the individual has to be regulated as detailed below.

Date	Pay drawn	Eligible	Excess
24.07.2014	21170+7000	20370+7000	800
01.07.2015	22020+7000	21170+7000	850
01.07.2016	22890+7000	22020+7000	870
01.07.2017	23790+7000	22890+7000	900

**Details of excess payment**

Period	Pay +AGP	DA	HRA	Total	No. of months	Excess
24.07.14 to 31.12.14	800	856	80	1736	5M 8d	9128
01.01.15 to 30.06.15	800	904	80	1784	6M	10704
01.07.15 to 31.12.15	850	1011	85	1946	6M	11676
01.01.16 to 30.06.16	850	1062	85	1997	6M	11982
01.07.16 to 31.12.16	870	1148	87	2105	6M	12630
01.01.17 to 30.06.17	870	1183	87	2140	6M	12840
01.07.17 to 30.06.18	900	1251	90	2241	12M	26892
					<b>Total</b>	<b>95852</b>

In view of the above immediate action would need to be taken to recover the excess payment of Rs.95,852/- paid up to 30.06.18 duly regulating the pay as stated above from the person or persons responsible under intimation to audit. The excess payment from 01.07.18 onwards would need to be worked out and recovered from the person or persons responsible.

**21 Allowing of Monetary Benefits on promotion from the date of eligibility instead of date of assumption of duties in respect of Dr. D. Suresh Babu, Principal Scientist - Excess amount needs recovery Rs.80,867/-**

During the course of Audit on the Accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati**, for the year 2017-18, on verification of the Service Register of Dr. D. Suresh Babu, it is noticed that the individual was promoted as Professor with effect from 29.07.2016 vide Proc.No. 8126/Ser.I/CAS (Stage V)/2016, dt:09.08.2017 of the Registrar, Sri Venkateswara Veterinary University, Tirupati, while drawing pay of Rs.41720+9000 AGP. The pay has been fixed in Stage-5 in Professor cadre at Rs.43250+10000 AGP w.e.f. 29.07.2016 in the pay band of Rs. 37400-67000 with AGP Rs. 10,000/- under CAS in APRUGC-2006 scales and reported to duty on 29.08.2017. Subsequent increment were also sanctioned to the individual as detailed below.

29.07.2016 Rs.43250+10000  
01.07.2017 Rs.44850+10000

The individual was promoted as Professor w.e. from 29.07.2016 and assumed charge on 29.08.2017, As per G.O.Ms. No. 535 Higher Education (UE.II-I) Department, dt. 21.7.2001, the arrears shall be drawn and paid from the date of assumption of duties of the post of Professor. But the individual was allowed Monetary Benefit from 29.07.2016 instead of 29.08.2017 which is irregular and caused excess payment of Rs.80,867/- as detailed below.

Date of Increment	Pay drawn	Pay Eligible	Excess
29.07.2016	43250+10000	41720+9000	2530
01.07.2017	44850+10000	43250+9000	2600

Period	Pay	DA	HRA	Total	No. of month	Total Excess
29.07.16 to 31.12.16	2530	3339	253	6122	5M 3d	31202
01.01.17 to 30.06.17	2530	3441	253	6224	6M	37344
01.07.17 to 28.08.17	2600	3614	260	6474	1M 28d	12321
					<b>Total</b>	<b>80867</b>

Immediate action would need to be taken to recover the excess payment of Rs.80,867/- made for the period from 29.07.16 to 28.08.17 from the person or person responsible under intimation to audit.

**22 Sanction of monetary benefit of increments for the period of study leave in respect of G. Triveni, Assistant Professor – Irregular – Needs recovery Rs.26,602/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati**, for the year 2017-18, on verification of the service register of G. Triveni, Assistant Professor, it is noticed that the individual was sanctioned study leave initially for a period of two years which will be extended for a period of one more year during the period from 17.12.2012 for persuing Ph.D. vide University proceedings No. \_\_\_\_\_ of the Registrar, SVVU. The individual was drawing pay of Rs.21360 + 7000 AGP in the post of Assistant Professor as on the date of relief from the college. The individual has been sanctioned annual increment raising pay to and 22210 + 7000 with effect from 01.07.2013. The monetary benefit of the increment was also allowed from the date of sanction.

As per the UGC regulations 2010 issued in UGC 06 scales the increments due during the study leave shall be allowed notionally from the date of eligibility and the monetary benefit shall be allowed from the date of reporting back to duty (23.10.2013) from the study leave only. But the individual was sanctioned annual increment during study leave and was allowed monetary benefit from the due date of increment which is irregular and caused excess payment. The individual is eligible for monetary benefit as detailed below.

Date	Pay drawn	Eligible	Excess
01.07.2012	20560+6000	20560+6000	--
13.09.2012	21360+7000	20560+7000	800
01.07.2013	22210+7000	20560+700	1650

Period	Pay	DA	HRA	Excess PM	Total
13.09.12 to 31.12.12	800	576	80	1456 x 3M 18d	5241
01.01.13 to 30.06.13	800	640	80	1520 x 6M	9120
01.07.13 to 22.10.13	1650	1485	165	3300 x 3M 22d	12241
					<b>26602</b>

An amount of Rs.26,602/- was excess paid to the individual towards pay and allowances. Immediate action would need to be taken to recover the excess payment from the person or persons responsible under intimation to audit.

**23 Paid Amount to Bovine Milk Produces Company Limited (BMC) from Director Receipts – No proper Concurrence – Need to Recover Rs.1,00,000/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that an amount of Rs.1,00,000/- was drawn vide Cheque No.000279, dt:08.12.2017 and paid to Bovine Milk Produces Company which is a private limited towards printing charges of padi Pasuvula Pancha Sutharala Books. It is noticed that the University authorities paid amount without taking any estimates from the company and acknowledgement receipt was also not maintained. Also proper concurrence was not obtained.

Sl. No.	Vr. No. & Date	Particulars	Amount
1	856/ 12.07.18	Paid to Director Bovine Milk Produces company Limited (BMC), Visakhapatnam towards printing charges of padi Pasuvula Pancha Sutharala Book for distribution of Diary Farmers vide cheque No.000279, dt:08.12.2017	100000.00
		<b>Total</b>	<b>100000.00</b>

In view of the above, the amount of Rs.1,00,000/- paid to BMC company is not admissible in audit would need recovery from the person or persons responsible and credited to the SVVU General Fund Account under intimation to audit.

Code 13

**24 Medical allowance enhanced form Rs.250/- to 500/- government concurrence not obtained – Needs recovery of Rs.20,167/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that an amount of **Rs.20,167/-** was drawn and paid to the staff at the rate of Rs.500/- per head in two installments towards medical allowance. It is noticed that the medical allowance for each employee was enhanced form 250/- to 500/- as shown in the statement below even Rs.250/- of medical allowance is not permitted from the Government.

Sl. No.	Particulars	Installments	Head of Account	Total Amount
1	Teaching staff	1 <sup>st</sup> installment (04/17 to 09/17)	1103-HRA CCA &	2000.00
2		2 <sup>nd</sup> Installment(10/17 to 03/18)	Other allowance	2000.00
3	Non-Teaching Staff	1 <sup>st</sup> installment (04/17 to 09/17)	1204-HRA CCA &	8125.00
4		2 <sup>nd</sup> Installment(10/17 to 03/18)	other allowance	8042.00
		<b>Total</b>		<b>20167.00</b>

In view of the above defects, the amount of **Rs.16,500/-** excess paid is held under objection. It is suggested to get permission from the government regarding medical allowance.

The action has to be taken by the University to get recovery from the concerned person and remitted to the Non-Plan expenditure.

Code 13

**25 Payment to retired persons on contract basis not admissible – Needs recovery of Rs.11,51,013**

On verification of the following paid vouchers of the **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2017-18, it is noticed that outsourcing retired employee is working in Administrative Office of Sri Venkateswara Veterinary University, Tirupati under which authority the payment was made to the retired employees not explained to audit and also Govt. permission not obtained.

Statement showing the following retired person on contract basis for the period from 01-04-2017 to 31-03-2018.

Sl. No.	Name of the Employee	Retired on the post
1	Sri. M.K. Venkatewara Varma	Dy. E.O (TTD)
2	Sri. N. Sudhakar Reddy	Retd Supdt
3	Sri. B. Seetharam	STO. Treasury
4	Sri. C. Bala Subramanyam	Retd A.E.O, TTD
5	Sri. N. Madhavan	Retd, Supdt, SVU
6	Sri. A. Siva Sankar	DTO (Retd)
7	Sri. T. Syamsundar Rao	JAO (Retd)

Sl. No	Month & Year	Bill No.	Grass amount	- Prof. Tax Deductions	Net amount
1	04/17	58	107733.00	1760.00	105973.00
2	05/17	156	104633.00	1030.00	103603.00
3	06/17	256	90419.00	880.00	89539.00
4	07/17	358	87677.00	730.00	86947.00
5	08/17	450	92416.00	880.00	91536.00
6	09/17	543	87316.00	150.00	87166.00
7	10/17	640	91500.00	600.00	90900.00
8	11/17	736	90000.00	450.00	89550.00
9	12/17	820	97983.00	300.00	97683.00
10	01/18	912	105000.00	450.00	104550.00
11	02/18	1009	101266.00	450.00	100816.00
12	03/18	127	103500.00	750.00	102750.00
	<b>Total</b>		<b>1159443.00</b>	<b>8430.00</b>	<b>1151013.00</b>

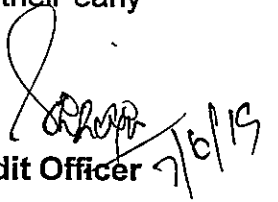
Further the retired employees are getting both pension every month as well as outsourcing contract basis amount as per G.O.Ms.No.619, Fin.(FR.I) Dept, dt.31-08-2004, all retired employees who are working after retirement on contract basis or otherwise in regular posts shall be discontinued with effect from 31-08-2004. The above orders were not followed by the Administrative Office of Sri Venkateswara Veterinary University, Tirupati from the last several years and continue till today, which is irregular and contrary to the rules. The Registrar, SVU, Tirupati look in to the matter personally to take appropriate action for the above retired employee.

In view of the above, the amount of Rs.11,51,013/- paid to the retired contract employee is not admissible in audit would needed recovery from the person or persons responsible and credited to the SVU General Fund Account under intimation to audit.



**PENDING OBJECTIONS**

(22) Objections involving an amount of Rs. 24,31,790/- are pending for the year 2017-18 as detailed below are pending. Action would need to be taken for their early settlement.

  
Audit Officer 7/6/19

**ABSTRACT**

Sl. No.	Para No.	Amount	Code No.
1	4	0.00	1
2	5	0.00	1
3	6	554812.00	8
4	7	0.00	9
5	8	0.00	9
6	9	0.00	9
7	10	79436.00	9
8	11	0.0	9
9	12	0.00	9
10	13	62540.00	9
11	14	0.00	9
12	15	0.00	9
13	16	182210.00	11
14	17	0.00	11
15	18	55763.00	13
16	19	22528.00	13
17	20	95852.00	13
18	21	80867.00	13
19	22	26602.00	13
20	23	100000.00	13
21	24	20167.00	13
22	25	1151013.00	13
<b>Total</b>	<b>22</b>	<b>2431790.00</b>	

Government of Andhra Pradesh

State Audit Department

From  
Sri. M. Raja Babu  
Audit Officer  
State Audit  
ANGRAU Audit Party,  
Guntur.

To  
The Registrar  
S.V. Veterinary University  
Tirupati  
Chittoor district.

Lr. Roc No.32/APSA/2019-20/SVVU/Dt:03-08-2020

Sir,

**Sub:- State Audit – Audit notes on the Accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2018-19 – Reg.**

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I am to forward herewith the Audit notes on the Accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, with a request to furnish replies in duplicate, within two months from the date of receipt of this notes.

Yours faithfully

  
Audit Officer

Audit Notes on the Accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19.

**Name of the Auditor:** K. Ramesh Babu,  
Asst. Audit Officer

G. Satyanarayana  
Senior Auditor

K. Srinivas,  
Senior Auditor

**Time taken for Audit:** 15.06.2020 to 22.06.2020

2. The office of the Hon'ble Vice Chancellor was held by the following persons during the financial year 2018-19

<b>S. No.</b>	<b>Name &amp; Designation</b>	<b>Period</b>
1	Dr. Y. Hari Babu Hon'ble Vice Chancellor	01.04.2018 to 31.03.2019
2	Dr. D. Srinivasa Rao Registrar	01.04.2018 to 31.03.2019
3	Smt. T. Vasantha Kumari Comptroller	01.04.2018 to 31.03.2019
4	Sri. R. Venkateswara Babu Assistant Comptroller (Claims)	01.04.2018 to 31.05.2018
5	Sri. C.S. Gupta Assistant Comptroller (Claims)	01.06.2018 to 31.03.2019

### 3. GENERAL FINANCIAL REVIEW AND BUDGET

The following are the bank accounts being maintained by Administrative Office of Sri Venkateswara Veterinary University, Tirupati during the year 2018-19 under audit. The opening and closing balances of each book to that of bank are as noted below and they were reconciled/ not reconciled. Action would need to be taken for early settlement of the difference these as shown in the bank reconciliation statement appendence.

#### Comptroller Cash books

Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2018		Closing Balance as on 31-03-2019		Difference as on 31-03-19 As per Cash Book	Remarks
		As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll		
Comptroller ( Main - Salaries)	Andhra Bank A/c. No. 209810100011298	2,69,43,919.92	2,59,53,800.92	1,62,52,900.92	1,53,04,685.92	(-)9,48,215.00	Cheques issued on 30.03.2019 for Rs.24085/- but not encashed. Cheque presented to bank on 31.03.2019 Rs.9,72,300/-
Comptroller ( ICAR)	Andhra Bank No. 209810100011128	1,37,36,128.00	5,17,10,212.00	2,08,81,081.00	2,74,83,881.00	66,02,800.00	Cheques issued on 30.03.19 for Rs.66,26,885/- but not encashed. Cheque presented to Bank, But not credited for Rs.24,085/-
Comptroller ( OTHER AGRNCIES)	Andhra Bank No.209810100011137	1,61,80,565.00	1,61,80,417.00	1,82,55,007.00	1,83,51,675.00	96,668.00	Cheques issued on 30.03.2019 for Rs.96,668/- but not encashed
Comptrollers Direct Receipts (Polytechnic fee online Account)	Andhra Bank A/c. No. 209810100016530	10,75,456.10	10,75,396.10	23,87,158.10	23,87,158.10	--	
Comptroller ( GFP)	Andhra Bank No.153510100009789	80,25,875.27	80,13,998.27	55,49,443.27	40,04,017.27	(-)15,45,426.00	Cheques presented to bank on 31.03.2019 for Rs.15,45,426/- but not credited.
Comptroller ( EWF)	Andhra Bank No.153510100009770	3,50,278.00	3,50,248.00	4,60,064.00	3,94,242.00	(-)65,822.00	
Comptroller ( CPS)	Andhra Bank No.153510011016062	34,34,482.00	34,34,452.00	54,93,099.00	42,86,723.00	(-)12,06,376.00	Cheques presented to bank on 31.03.2019 for Rs.12,06,376/- but not

Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2018		Closing Balance as on 31-03-2019		Difference as on 31-03-19 As per Cash Book	Remarks
		As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll		
Comptroller (Loans and Advances)	Andhra Bank No.153510100008753	18,71,250.00	18,71,220.00	30,66,948.00	29,03,560.00	(-)1,63,388.00	credited Cheques presented to bank on 29.03.2019 but not credited.
Comptroller ( DIRECT RECEIPTS)	Andhra Bank No.153510100009798	2,03,88,310.93	1,51,71,016.93	70,51,641.82	78,68,676.82	8,17,035.00	Cheques issued on 30.03.19 for Rs.11,64,156/- but not encashed and cheques present to bank for 3,47,121/- but not credited within the financial year
Comptroller GST account	Andhra Bank A/c. No. 209810100018185	18,372.00	18,342.00	80,867.00	80,867.00	--	
Comptroller Direct Receipts account (Student fees)	Kotak Mahindra Bank A/c. No. 3011969694	3,03,53,746.50	3,02,77,632.50	1,88,28,469.90	1,88,28,469.90	--	
NAHEP Cash book ✓	209810100021453 (as on dt:21.05.2018)	Nil	Nil	64,79,198.00	68,64,034.00	3,84,836.00	Cheques issued for Rs.3,84,836/- but not encashed.
ICAR Cash book (As on 01.02.2019)	209810100022081	3,53,08,000.00	5,53,07,906.00	3,93,81,447.00	4,54,91,031.00	61,09,584.00	
S.V.V.U Gust House Cash book	209810100010846	Nil	61,786.00	Nil	33,695.00	(-)28,091.00	✓

**Assistant Comptroller (Claims) Cash books:**

Name of the Cash Book	Name of the Bank & Account Number	AS per Cash book		As per Pass Book		Difference as on 31-03-19	Remarks
		OB 01.04.2018	CB 31.03.2019	OB 01.04.2018	CB 31.03.2019		
Assistant Comptroller (Claims) salaries	Andhra Bank 153511011000146	4,48,56,269.13	40,23,553.13	8,75,60,536.13	3,02,13,69.00	2,61,89,516.00	Uncashed Cheques & Cheque presented to bank for Rs.2,85,21,140/- not honoured (Excess credit & Debit Rs.3,126+4,438/-)
Assistant Comptroller (Claims)	State Bank of India 30048713865	17,54,238.00	9,57,974.00	18,23,768.00	9,63,765.00	5,791.00	Uncashed Cheques amount Rs.72,600/- & (Excess credit Rs.3069.50)
Assistant Comptroller (Claims) CPS	Andhra Bank 153511011000149	1,87,859.00	1,87,859.00	1,87,859.00	1,87,859.00	--	
Assistant Comptroller (Claims) GFP	Andhra Bank 153510011016017	39,79,227.00	47,56,034.00	39,79,079.00	49,37,316.00	1,81,282.00	Uncashed Cheques Rs.1,83,000/- & Excess debits Rs.1,718/-
Assistant Comptroller (Claims) EWF	Andhra Bank 153510011016072	4,84,987.00	3,18,741.00	4,86,793.00	3,20,367.00	1,626.00	Uncashed Cheques Rs.1,836/- & Excess Debits Rs.210/-
Assistant Comptroller (Claims) IGCARL	Andhra Bank 153511011000160	106.00	106.00	106.00	106.00	--	
Assistant Comptroller (Claims) Treasury	DDO Code:1116-0202-012	1,68,15,29,112.00	34,23,47,211.00	1,68,15,29,112.00	34,23,47,211.00	--	Next year Opening Balance (2018-19)
Assistant Comptroller (Claims) Direct Receipts	Andhra Bank 153511011000147	2,73,166.00	1,20,584.00	2,73,166.00	1,20,584.00	--	
<b>Total</b>		<b>1,73,30,64,964.13</b>	<b>35,27,12,062.13</b>	<b>1,77,58,40,419.00</b>	<b>37,90,90,277.13</b>	<b>2,63,78,215.00</b>	

4 Library - Supply of Journals – Certain issues not received.Rs.1,41,102/-

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, on verification of paid vouchers and stock registers it is noticed that some journals and issues as detailed below were not received till the close of audit. Hence action would need to be taken either to get the journals from the agency or to recover cost of the journal and remit the same to SVVU General Fund, under intimation to audit.

2018-19 - -

Sl. No.	Name of the Journals	Amount	Volume/ Issues	No. issues per year	Non-Supply of issues No.	Non-supply Amount
	<b>Foreign Journals</b>					
1	Journal of dairy Science	112962.19		12	0	112962.19
2	VETTED (formerly veterinary medicine)	5810.60	114	12	2,7	968.43
						<b>113930.62</b>
	<b>Indian Journals</b>					
1	Animal Nutrition & Feed Technology	4893.50	19	3	3	1631.17
2	Animal Science Reporter	978.70	12	4	1-4	978.70
3	Frontier JI. Of Veterinary and animal Sciences	489.35	8	2	2	244.68
4	Indian Journal of Animal Nutrition	2035.70	35	2	2	1017.85
5	Indian Journal of Dairy Science	724.24	72	6	2	120.71
6	Indian Journal of Extension education	3131.84	55	4	2-4	2348.88
7	Indian Journal of Poultry Science	1468.05	54	3	2-3	978.70
8	Indian Journal of Veterinary Anatomy	978.70	31	2	2	489.35
9	Indian Journal of Veterinary Medicine	1957.40		2	1-2	1957.40
10	Indian Journal of Veterinary pathology	9787.00	43	4	2,4	4893.50

Sl. No.	Name of the Journals	Amount	Volume/ Issues	No. issues per year	Non-Supply of issues No.	Non-supply Amount
11	Indian Journal of Veterinary Science & Biotechnology	3914.80	14 15	2 2	- 1	978.70
12	Indian Journal of Veterinary Surgery	2936.10	40	2	2	1468.05
13	Interaction (journal of Communication Studies)	2887.17	37	3	3	962.39
14	Jl. Of Agricultural Extension management	587.22	20	2	2	293.61
15	Journal of extension systems	1957.40	35	2	2	978.70
16	Journal of meat Science	1468.05		2	1-2	1468.05
17	Ruminant Science	4893.50	8	2	2	2446.75
18	The Indian Jl. Of Animal Reproduction	1468.05		2	1-2	1468.05
19	Veterinary Practitioner	2936.10	20	2	2	1468.05
20	Veterinary Science Research journal	1927.40	10	2	2	978.70
	<b>Total</b>					<b>27171.99</b>
	<b>Grand Total</b>					<b>141102.61</b>



Code 8

5 **APCARL – Amount transferred to other agencies- Not Reimbursed Needs action.**

During the course of audit of the SVVU For the FY 2018-19 it was noticed that Rs 1,23,37,21,106-00 OB was available in the APCARL (AP Centre for Advanced Research on Livestock) account, which was lodged in the PD account of SVVU. The APCARL was established at Pulivendula, YSR Kadapa, District but the grants in respect of APCARL were released by the State Government to the PD Account of SVVU, Based on the Requirement, the funds are being released to the APCARL from the PD Account of SVVU. No funds were received in the current financial year and an amount of Rs 41.55 crore was released from the APCARL account to other agencies during the FY 2018-19. The reasons for PD account of APCARL, Pulivendula maintained in the SVVU not furnished to Audit by the University.

Audit observed that an amount of Rs 1.55 crore was released to the CEO APCARL on 7<sup>th</sup> May 2018 for institution purpose and an amount of Rs 40.00 crore released (20.00crore each on 4<sup>th</sup> May and 24<sup>th</sup> October 2018) to the Director of animal Husbandry (PMP) account No 060101000717 of Andhra Bank Labbipeta, Vijayawada for advance to the silage suppliers in the State on reimbursement basis, but the adjustments particulars for the above advance was not furnished by the university, and informed that no amount was reimbursed by the DAH till the close of Fy 2018-19.

Audit advises the university authorities to make correspondence to the issue to Director of Animal Husbandry Government of AP and take necessary steps for reimbursement of above advance amount to APCARL account.

6 **Advance Drawn on A.C Bills – Detailed contingent bill not produced – Needs action Rs. 1,95,000/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that the following advances amounting to Rs.1,95,000/- were drawn on A.C bills. But the detailed contingent bills along with relevant records and files were not produced to audit to verify the correctness of the expenditure incurred. As per treasury rules, A.C bills are required to be adjusted within one month from the date of drawl by submission of D.C bills. Immediate action may be taken to produce the D.C bills.

Sl. No.	AC Bill No.	DC Bill No.	Amount
1	1	223	150000.00
2	21	507	20000.00
3	55	292	25000.00
		<b>Total</b>	<b>195000.00</b>

Code 09

**7 Purchase of Computers and Accessories from Private firms instead of A.P. Technology Services limited – Held under objection.**

During the course of audit on the accounts of **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that computers and accessories were purchased from Private Firms instead of A.P. Technology Services, as detailed below, in violation of government rules.

Sl. No	Vr. No. & Date	Particulars	Amount
1	1008/ 2018-19	Towards purchase of HP Computer from M/s. TM Systems, Tirupati	159250.00
2	117/ 2018-19	Towards purchase of CANON-IRC Copier	172800.00
3	38/ 2018-19	Towards purchase of Computer spare parts from M/s. SVS Technologies, Tirupati	87950.00
4	39/ 2018-19	Towards purchase of Computer spare parts from M/s. SVS Technologies, Tirupati	283900.00
5	33/ 2018-19	Towards purchase of UPS from M/s. I Catch Secure Solutions, Tirupati	179500.00
6	28/ 2018-19	Towards purchase of Printers and Scanners from M/s. T.Y. Systems, Tirupati	103850.00
7	08/ 2018-19	Towards purchase of Computers from M/s. T.M. Systems, Tirupati	49500.00
8	07/ 2018-19	Amount paid to M/s. Indota office Automatics Systems, Vijayawada towards purchase of Photo Copier	74900.00
9	11/ 2018-19	Towards purchase of Scanner from M/s. SVS Technologies, Tirupati	51436.00
10	34/ 2018-19	Amount paid to M/s. Tec ocean, Chennai towards purchase of Two Nos Niwlene interactive panels	449000.00
11	42/ 2018-19	Amount paid to Ms/. Indotec office Automation Systems towards purchase of Cannon missions and toners	450000.00
12	27/ 30.03.19	Towards purchase of Computer spare parts from M/s. TM Systems, Tirupati	79250.00
13	38/ 30.03.19	Towards purchase of Computer spare parts from M/s. TM Systems, Tirupati	87950.00
		<b>Total</b>	<b>2229286.00</b>

As per GO.Ms.No.43, F & P, dt:15.06.98 modern office equipment such as computer etc., should be purchased only through A.P. Technology Services limited. Action would need to be taken to purchase the above said items from Government firms here after. Due to the above lapses any loss sustained would need to be worked out and recovered from the person or persons responsible and credited to the SVVU General Fund under intimation to audit.

Code 09

8 **Purchase of Batteries from Private Firms instead of A.P. Agros – Held under objection.**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that the Batteries are purchased from Private Firms instead of A.P. Agros/DCMS in violation of Government rules.

Sl. No.	Vr.No. & date	Particulars	Amount
1	1104/ 21.01.2019	Towards purchase of 125KVA Generator from M/s. J.N Machineries private Limited, Kadapa	14100.00
		<b>Total</b>	<b>14100.00</b>

Action would need to be taken to purchase the above said items from Agros or any Government firms duly following the procedure, hereafter. Due to the above lapses any loss sustained would need to be worked out and recovered from the person or persons responsible and credited to the SVU General Fund under intimation to audit.

Code 9

**9 Honorarium and other allowances paid to Specialist Doctor – authority not pointed out – Needs recovery Rs.80,000/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, on verification of the paid vouchers, it is noticed that the services of a Specialist Doctor were hired on a consolidated pay.

As per the cadre strength of the station there is no post of Specialist doctor sanctioned to the college and there are no specific Government orders for the payment to be made and the authority under which such payment made was not pointed out to audit. Concurrence from the Government has to be obtained, since it is a recurring expenditure. In the absence of the same, the expenditure incurred as detailed below is held under objection.

Sl. No.	Vr. No. date	Particulars	Amount
1	1018/28.12/2018-19	Visiting 3 Doctors for the month of 10/18 & 11/18	24000.00
2	1354/06.03./2018-19	Visiting 3 Doctors for the month of 02/19	12000.00
3	1017/28.12/2018-19	Visiting 1 Doctor for the month of 10/18 & 11/18	8000.00
4	1128/22.01/2018-19	For the month of 12/18	4000.00
5	1127/22.01/2018-19	Visiting 3 Doctors for the month of 12/18	12000.00
6	1353/06.03/2018-19	Visiting 1 Doctor for the month of 02/19	4000.00
7	1285/16.02/2018-19	Visiting 1 Doctor for the month of 01/19	4000.00
8	1286/16.02/2018-19	Visiting 3 Doctors for the month of 01/19	12000.00
			<b>80000.00</b>

1. Dr. A. Madhusudhan – Orthopedic Surgeon
2. Dr. A. Sudhakar Reddy – Neuro Surgeon
3. Dr. G. Pratheeth M.D.S – Dental Surgeon
4. Dr. B. Shobhamani M.S. D.G.O – Gynecologist

Immediate action would need to be taken to obtain ratification orders from the Government or to 'discontinue the payment of honorarium from the non-plan funds under intimation to audit.

Code 9

**10 Expenditure Incurred Towards Advertisement Charges – Contrary To Government Orders**

During the course of audit on the accounts of Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2018-19, it is noticed that huge expenditure of Rs. 21,99,937/- was incurred (statement below) towards advertisement charges. As per the orders issued in G.O. Ms. No. 37 General Administration,(I&PR)Department dt.22-1-1994 read with Govt.Memo.No.18511/I&PR/A1/2002-2, dt.18-9-2002, the Government instructed all the Government departments and public sector undertakings, Government companies etc, that all the advertisements before publication in news papers shall be taken to the notice of the Commissioner, Information and Public Relations Department and the payments towards advertisements should be paid as per the directions of the Commissioner, I & P.R. But the University authorities have released all the Advertisements through the private agencies, which amounts to violation of Government orders. Further, discounts from the advertisements agencies were also not obtained, which is also irregular and caused loss to University funds. The comparative statement of Agencies rates and I&PR rates was also not produced.

S. No.	Vr. No. & Dt.	Particulars	Amount
1	517/ 11.09/18-19	towards payment of Advertisement charges for the Publication of Tender notification for rate contract in Andhra Jyothi	141299.00
2	518/ 11.9/18-19	towards payment of Advertisement charges for the Publication of AMC Computer e-tender notification in Eenadu	27690.00
3	608/ 03.10/18-19	towards payment of Advertisement charges for the Publication of short tender for software developing in Eenadu	291174.00
4	663/ 16.10/18-19	Towards payment of Advertisement charges for publication of Souvenir of GVS	25000.00
5	605/ 03.10/18-19	Towards publication of Advertisement charges in Andhra Prabha Telugu daily news paper	10000.00
6	921/ 04.12/18-19	towards payment of Advertisement charges for publication of Tribal students Federation Souvenir	10000.00
7	1109/ 21.01/18-19	Towards payment of Advertisement charges for publication of Tender notification in Eenadu chittoor for scanners etc.,	6083.00
8	1287/ 16.02/18-19	Towards publishing advertisement in Banjara Jan Sangh Calendar	10000.00
9	1363/ 11.03/18-19	Towards payment of Advertisement charges for publication of E-Tender for Housekeeping & Sanitation work & Maintenance of garden in Eenadu news paper	10138.00
10	1505/ 30.03/18-19	Towards Advertisement in India News Paper	10000.00
11	1489/ 25.03/18-19	Towards payment of Advertisement charges for publication of Girijana Vidyarthi Samakhya – New year Calendar	15000.00
12	1488/ 25.03/18-19	Towards advertisement in AISF Calendar	10000.00
13	1442/ 19.03/18-19	Towards payment of Advertisement charges for publication of Tender notification in Hans India paper for supply of Furniture,	25614.00

S. No.	Vr. No. & Dt.	Particulars	Amount
		Audio – Video, A/cs	
14	1515/ 30.03/18-19	Towards payment of advertisement charges for publication of AP SCWA	10000.00
15	1520/ 30.03/18-19	Towards advertisement in Andhra Jyothi Telugu daily news paper	19477.00
16	601/ 28.09/18-19	Towards payment of Advertisement charges for publication of applications MFSc, M-Tch & Ph.D in Sakshi & Time of India	164174.00
17	1258/ 13.02/18-19	Advertisement towards notifications of MVSc, Ph.D in Employment news paper	22523.00
18	1246/ 13.02/18-19	Advertisement towards notification of MVSc., Ph.D in Sakshi & Time of India	184095.00
19	1443/ 19.03/18-19	Towards advertisement for student blazers in India express	17076.00
20	839/ 14.11/18-19	Towards payment of advertisement charges for publication of inviting applications for EOE for polytechnic Colleges in Sakshi	288534.00
21	653/ 09.10/18-19	Towards payment of advertisement charges for publication of Diploma courses for AH/Fish/ dairy in Sakshi	100339.00
22	654/ 09.10/18-19	Towards Admission course advertisement in Andhra Jyothi	46324.00
23	313/ 07.07/18-19	7 <sup>th</sup> convocation advertisement in Eenadu & Hindu news papers	213336.00
24	718/ 14.11/18-19	Spot admission notification in Eenadu (B.Tech)	108679.00
25	831/ 14.11/18-19	Spot admission dairy notification in Andhra Jyothi	57905.00
26	839/ 14.11/18-19	EOI for Polytechnic Colleges in Sakshi	288534.00
27	1364/ 11.03.19	Payable to M/s. Abhindndhana media Services, Tirupati towards publishing of e-procurement notice in eenadu news paper vide Proc. No.7356/cits/2018, dt:12.02.2019	86943.00
		<b>Total:</b>	<b>2199937.00</b>

It may be seen that government instructions with regard to placing of advertisements, may be followed here after.

The Agencies are giving rates for each district instead of going state wise in Newspapers. This practice is resulting in Misappropriation of funds allotted to advertisement. Immediate reply shared be given why paying for each district?

Code 9

**11 New vehicles purchased without Government permission- Held under objection of Rs. 30,75,788/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that the following Vehicles were purchased by institution from private firms. It is observed in audit that the university authorities had not taken prior permission from the government for the purchases of the new vehicles. In G.O. Ms. No.5 Finance & Planning (FW.WM-I) Department dated: 04.01.94. and G.O. Ms. No.162 Finance (W&M) Department dt:23.02.2004 Government have imposed ban on purchase of new vehicles. Contrary to the Government orders, the University authorities have purchased the following new vehicles which is irregular. It is further noticed that the amount was drawn and paid basing on Proforma Invoice issued by the firms. The Original bills issued by the firm have not been produced to audit. The Proforma Invoice cannot be considered as bill. It is only an estimation of the cost of the item proposed to be purchased. In the absence of the original bills, the payment made cannot be considered as valid. In view of the above lapses, the amount of Rs. 30,75,788/- is held under objection.

S. No	Vr. No & date	Particulars	Amount (Rs.)
1	1517/ 30.03. 2018-19	Towards purchase of TATA wingers Ambulance 3488mm WB, dual AC, PS dual alternator, Dual battery, AIS-125 part, tyoe B. for SVVU, Tirupati sanctioned vide proc. No.2900/op/2018, dt:28.03.2019 of the Registrar, SVVU, Tirupati	1084156.00
2	762/ 01.11.18	Amount payable to Sri D. Kiran Babu, Asst. Registrar, SVVU, Tirupati as an advance towards the purchase of two Nos fond-Ecospast-1.5D trend utility vehicles vide proc. No.2136/OP/2017, dt:29.10.2018	1991632.00
		<b>Total</b>	<b>3075788.00</b>



**12 CMRF amount collected but not remitted to the Govt**

During the verification of Annual accounts of the University for the Year 2018-19, it was noticed that an amount of Rs 5,05,750-00 was received under CMRF, but Rs 2,27,200-00 was remitted by the University and an amount of Rs 2,78,550-00 was shown as balance in the CMRF account in the FY 2018-19. The said amount was kept with University Account which is irregular and purpose of the contribution was not fulfilled.

Therefore the University authorities shall taken necessary steps to remit the balance amount to CMRF, Government of AP/Kerala, and the fact may be intimated to Audit

Code 10

13 **C.P.S.CONTRIBUTION NOT REMITTED TO THE NPS TRUST., IRREGULAR –  
NEEDS ACTION.**

As per the G.O.Ms.No.655 Fin.(pen-I) Dept., dt. 22.9.2004 who are appointed after 1.9.2004, the 10% of Basic pay and D.A. shall be deducted and remitted to the C.P.S. head. But, the executive authority has not remitted the total amount to the NPS trust, as verified the Annual accounts of the University Rs 2,51,38,932.00 Received under CPS subscription, but Rs 2,29,45,106.00/- remitted to the NPS trust. As per Accounts the balance amount of Rs 21,93,826-00 was kept idle with university CPS account

Audit also notices that Rs 64,38,628-00 of CPS contribution amount was invested in FD's in the bank by the University which is against the Rules and loss to the employees whose contribution amount was deducted and not remitted to the PRAN accounts

Therefore, the University authority shall taken necessary steps in this matter immediately to remit the said contribution amount to individual PRAN accounts and the fact may be intimated to audit.

14 **Engaging of Professional & Technical services - Income Tax @ 10% to be deducted & remitted to the Income Tax department Rs.11,169/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that payments were made to the following Technical Assistant who were engaged on evaluation charges to the teacher on a remuneration paid a total amount of Rs.1,11,749/- during the year 2018-19.

Sl. No.	Name and Designation of evaluator	Total amount	IT @ 10%
1	Dr. Lachman Das Singla	1109.00	111.00
2	Sisilamma George	953.00	95.00
3	V. Ranganathan	1084.00	108.00
4	Dr. R. Prakash Krupakaran	841.00	84.00
5	Dr. Rajiv V. Gaikwad	841.00	84.00
6	D. Thammi Raju	800.00	80.00
7	Ganne Venkata Sudhakar Rao	997.00	98.00
8	Dilip Kumar Dattarao Tambre	879.00	88.00
9	Bhaskaran Ravi Latha	852.00	85.00
10	Dr. V. Appa Rao	800.00	80.00
11	Santosh kumar mishra	903.00	90.00
12	Mukulesh L. Gatne	800.00	80.00
13	P. Mathialagan	879.00	88.00
14	Abul Hasan Ahmad	841.00	84.00
15	Ashok Kumar Verma	893.00	89.00
16	Dr. A.P. Somkuwar	1171.00	117.00
17	M. Gnana Prakash	852.00	85.00
18	Dr. S. Hemalatha	950.00	95.00
19	Dr. Parimal Roy	841.00	84.00
20	Dr. Mitra Ranjan Panda	1142.00	114.00
21	Dr. Sunil W Kolte	1000.00	100.00
22	Dr. S.S. Das	911.00	91.00
23	M. L. Satyanarayana	1041.00	104.00
24	Dr. Satish Kumar Garg	1230.00	123.00
25	Dr. Usha Narayana Pilli	947.00	95.00
26	Dr. J. Thanislass	830.00	83.00
27	Dr. S. Gomathinayagam	800.00	80.00
28	Dr B. Nagarajan	1020.00	102.00
29	Prafulchandra Hirjibhai Tank	879.00	88.00

Sl. No.	Name and Designation of evaluator	Total amount	IT @ 10%
30	Dr. P. Tensingh Gnanaraj	836.00	84.00
31	Dr. Shailendra Kumar Tiwari	890.00	89.00
32	Dr. B. Mohan	1095.00	109.00
33	Dr. Madhumanjiri M Gatne	852.00	85.00
34	Dr. AV Omprakash	800.00	80.00
35	Dr. Chidanandaiah	947.00	95.00
36	Dr. S D Naik	800.00	80.00
37	Dr. Ashok Pawar	852.00	85.00
38	Dr. K. Kulasekar	947.00	95.00
39	Dr. K. S. Prajapati	890.00	89.00
40	Dr. M. Mini	895.00	89.00
41	Dr. Suguna Rao	852.00	85.00
42	Dr. Usha Narayana Pillai	942.00	94.00
43	Dr. Hirak Kumar Mukhopadhyay	1012.00	101.00
44	Dr. M. Selvaraju	800.00	80.00
45	Dr. T Anna	1705.00	170.00
46	Dr. M Murugan	942.00	94.00
47	Dr. Madava Prasad C. B	970.00	97.00
48	Dr. Arju P Somkumar	800.00	80.00
49	Dr. Vikas S Waskar	906.00	91.00
50	Dr. A Rup Ratan Sen	800.00	80.00
51	Dr. T. K Bhattacharya	948.00	95.00
52	Dr. A. Thangaavelu	800.00	80.00
53	Dr. R. Narendra Babu	800.00	80.00
54	Dr. Ajithkumar S	868.00	87.00
55	Dr. R. Rajendran	852.00	85.00
56	Dr. K. M Shankar	879.00	88.00
57	Dr. KN Wadhawani	800.00	80.00
58	Dr Nanagouda A Patil	942.00	94.00
59	Dr. Sudhir Chandra Roy	800.00	80.00
60	Dr. Subhransu Pan	942.00	94.00
61	Dr. V Girish Kumar	1600.00	160.00
62	Dr. M Kishankumar	1160.00	116.00
63	Dr. Pitambar Swain	800.00	80.00
64	Dr. S D Moregankar	800.00	80.00
65	Dr. A K Verma	852.00	85.00
66	G.V. Sudhakar Rao	1087.00	109.00
67	J P S Gill	800.00	80.00

Sl. No.	Name and Designation of evaluator	Total amount	IT @ 10%
68	Dr. S. D. Hirpurkar	800.00	80.00
69	Dr. M Mini	879.00	88.00
70	Dr. N. K Sudeep Kumar	879.00	88.00
71	Dr. M.L Gatne	800.00	80.00
72	Dr. N. Vengadabady	868.00	87.00
73	Dr. M. Chandrasekharaiah	800.00	80.00
74	Dr. S. Hemalatha	936.00	94.00
75	Dr. S. Manoharan	852.00	85.00
76	Dr. H. Arun Kumar	1000.00	100.00
77	Dr. R. Palani Dorai	912.00	91.00
78	Dr. S.K. Tiwari	900.00	90.00
79	Dr. R. Ezakial Napoleon	940.00	94.00
80	Dr. G. Taru Sharma	800.00	80.00
81	Dr. Harik Kumar Mukhopadhyay	868.00	87.00
82	Dr. S. Ayyappan	944.00	94.00
83	Dr. A. Thangavelu	800.00	80.00
84	Dr. S. Vairamuthu	983.00	98.00
85	Dr. Sabiha Hayath Basha	887.00	89.00
86	Dr. Divakaran Nair N	879.00	88.00
87	Dr. S.S. Das	895.00	89.00
88	Dr. Dilip Kumar Dattarao T	841.00	84.00
89	Dr. A. Bhattacharya	893.00	89.00
90	Dr. N. Prakash	906.00	91.00
91	Dr. T. A. Kannan	800.00	80.00
92	Dr. P. Sriram	967.00	97.00
93	Dr. K. K. Jayavardhanan	1095.00	109.00
94	Dr. T.P. Blagopalan	909.00	91.00
95	M. Chandra Sekharaiah	842.00	84.00
96	Dr. S. Hemalatha	935.00	93.00
97	Dr. S. Jeyakumar	906.00	91.00
98	Dr. N. Kumaravelu	918.00	92.00
99	Dr. P. Tensingh Gnanaraj	882.00	88.00
100	Dr. K. N. Aravinda Ghosh	879.00	88.00
101	Dr. K. S. Ramesh	800.00	80.00
102	Dr. Subhasisbatabyal	1000.00	100.00
103	Dr. Ashok Kumar	800.00	80.00
104	Dr. Avinash G Telang	1052.00	105.00
105	Dr. P.V. Rangacharyulu	800.00	80.00

Sl. No.	Name and Designation of evaluator	Total amount	IT @ 10%
106	Dr. Syam K Venugopal	906.00	91.00
107	Dr. John Martin K D	874.00	87.00
108	Dr. Raja Kishore Swain	983.00	98.00
109	Dr. K. Sivakumar	1068.00	107.00
110	Dr. M. Murugan	1094.00	109.00
111	Dr. S. Maya	1041.00	104.00
112	Dr. Uma Kanta Mishra	1027.00	103.00
113	Dr. Suguna Rao	1140.00	114.00
114	Dr. P. Kumarsamy	871.00	87.00
115	Dr. HD Narayana Swamy	1041.00	104.00
116	Dr. Ratan Chandra Ghosh	1212.00	121.00
117	Dr. V. Nagabhusanam	800.00	80.00
118	Dr. S. B. Nageswararao	800.00	80.00
119	Dr. N K S. Gowda	800.00	80.00
120	Dr. P Tensingh Gnanaraj	1096.00	110.00
121	B. Sunil	800.00	80.00
	<b>Total</b>	<b>111749</b>	<b>11169.00</b>

As per section 194 J of Income Tax Act, fees paid for providing professional or Technical services is liable for IT.

As per above orders, the Income Tax @ 10% shall be deducted from the above individuals amounting to Rs.11,169/- and remitted to the Income Tax Department under intimation to audit.

Code 10

**15 AUDIT FEE NOT REMITTED Rs. 32,83,477/-**

Basing on the staff working in the Audit Party, the Audit fee has been calculated for the Financial years from 2015-16 to 2017-18 (3 Years) As shown below

Sl. No	Financial Year	SVVU
1	2015-16	8,10,301-00
2	2016-17	12,03,402-00
3	2017-18	12,69,774-00
	<b>Total</b>	<b>32,83,477-00</b>

Therefore immediate action shall be taken to remit the audit fee to the concerned Head of Account under intimation to audit.

Code 11

**16 RKVY – RECORDS NOT PRODUCED - NEEDS ACTION**

During the course of Audit, it is observed that an amount of Rs 4,67,00,000-00 was received from the Government towards 1<sup>st</sup> installment amount for implementation of Rashtriya Krishi Vikas Yojana RKVY during 2018-19, which includes 60% share of Central Government and 40% share of State Government for implementing various projects under the university. The university maintained separate cash book and bank account for the above fund and produced to the audit for verification, but the connected records and vouchers were not produced to the audit or verification.

- A ) Details for allocation of grants to the institutions,
- B ) Details for category wise allocations under SCSP TSP and General ,
- C ) Details of the projects selected under the scheme
- D ) progress of the scheme

Due to the absence of above information, correctness of the payments including the progress of scheme could not be ascertained in audit and the same is held under objection.



Code 11

**17 BUDGET- Not produced to Audit- Needs action**

Budget estimations and Actual are key financial parameters for every organization. Annual accounts depicted realistic situation of financial position of the institution. The Budget provision sanctioned by the University under each item for the year 2018-19 is not produced for verification by Audit and the same would need to be obtained and produced for verification.

**18 NAHEP – SVVU Cash Book and connected files not produced**

During the course of Audit on the accounts of the SVVU for the Fy 2018-19, it was observed that the A/C No 209810100021453 of Andhra bank was maintained by the Comptroller for special grant of NAHEP and account incorporated in the Annual accounts of the University. But the University Authorities not produced the records like cash book and bank book for Audit. Due to this correctness of the payments of NAHEP grant could not be ascertained in audit. But verification of the Annual accounts and connected annexure Audit noticed that an amount of Rs 2,63,00,000/- has been received under the National Agricultural Higher Education Project during the Fy 2018-19 with 4 installments and an amount of Rs 3,55,664/- was adjusted as bank interest. The total amount available at the university under this scheme is Rs.2,66,55,664-00. However it was observed that University utilized Rs 2,02,09,489.00 under different Miscellaneous payments.

As verified the objectives of NAHEP, it would support participating Agricultural Universities (AUs) and ICAR Deemed Universities (DUs) in providing more relevant and higher quality education to agriculture university students bringing about qualitative changes in the working culture of the AUs/ICAR DUs by raising the standards of campus teaching and learning adopting non-conventional methods. It aims to achieve this objective by Enhanced financial support to Agricultural Universities for developing centers of advanced agricultural science and technology; Developing leadership in the field of agricultural education through linkages between SAUs & ICAR

One of the most important mandates of ICAR/DARE includes promotion and coordination of education in agriculture, agro-forestry, animal husbandry, fisheries, home science and allied sciences in the country.

**Budget Component**

The Funds to Implementing units will be remitted under the 3 components

(A) Grant-in-aid General,

(B) Grant-in-aid Salary

(C) Grant-in-aid Capital.

The classification of expenditure will be Two types

(I) Capital expenditure,

1. All works including civil works, laboratory renovation, modernization, etc.

2. Plant and machinery, including technology procurement cost to undertake an activity.

3. Farm land/field development to bring it under cultivation, ponds/tanks etc.
4. Goods, equipment and farm implements/tools, furniture and fittings, computer hardware and software.

**(II) Revenue expenditure,**

1. Consultancy, contractual services, human capacity building, workshops/seminars etc:
2. Operation and maintenance including printing, stationery, stores, consumables, telephone, local charges, electricity bill, rent and rates, internet, honoraria to resource persons, travel and conveyance costs, farm costs, seeds, fertilizers, chemicals, glassware, seedlings, feeds, water, fuel, software etc.
3. Institutional charges towards co-ordination, electricity, water and telephone charges, audit fee etc.,

The following conditions should be followed by the every institution

**1 SEPARATE BANK ACCOUNT**

As per the Guidelines, a separate bank account (Integrated with PFMS Portal) is to be operated for monetary transactions under NAHEP. Each implementing agency is to open only one bank account for all the NAHEP projects.

**2 BANK RECONCILIATION STATEMENT**

Each implementing agency will prepare the Bank reconciliation statement every month after verifying the transaction from the bank statement and send this BR Statement to PIU-NAHEP by the 15th of every following month

**3 AUDIT**

The compiled Audit Report for the project expenditure as a whole for each financial year has to be submitted and, this certificate is to be issued by the concerned statutory auditors. There will be two categories of institutions to be considered for audit arrangements:

- a). ICAR Deemed Universities.
- b). State Agricultural Universities.

In respect of Category 1, considering the statutory requirement of the Government of India, the audit will be done entirely by the Comptroller and Auditor-General

In respect of Category 2, the audit is required to be done by the Statutory Auditors, viz. State Accountant General/Local Fund Auditor.

However, to facilitate and speed-up, in case due to any reason it is not possible to get the audit completed by them, it may be got conducted by firm of Chartered Accountant.

**As the above guide lines the following observations are noticed:**

Separate Bank account is maintained in the Andhra bank by the University.

The State audit department is the statutory auditor for the University, but no records were furnished to the audit by the university

Due to non- furnishing the records the total NAHEP expenditure could not be ascertained in audit and same is held under objection.

Code 11

**19 Goods and Service Tax Station wise paid challans not produced – Held under objections.**

During the course of Audit on the Accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that an amount of Rs. 27,41,128/-. Towards GST was drawn and paid by M/s. Sri Venkateswara Outsourcing Agency, Bapatla. The station authorities had produced combined challans a regarding payment of GST and station wise challans regarding GST were not produced for the Audit. It is difficult to verify combined GST challan of various stations when auditing the drawn GST of a particulars station as it was not differentiated.

S. No.	Vr. No.	Date	Net Amount	CGST 9%	SGST 9%
1	22	20.04.2018	1057758.00	95198.00	95198.00
2	23	20.04.2018	126946.00	11425.00	11425.00
3	62	08.05.2018	126946.00	11425.00	11425.00
4	63	08.05.2018	1056482.00	95083.50	95083.50
5	161	05.06.2018	1034595.00	93113.50	93113.50
6	162	05.06.2018	126946.00	11425.00	11425.00
7	284	04.07.2018	1040748.00	93667.00	93667.00
8	285	04.07.2018	126946.00	11425.00	11425.00
9	286	04.07.2018	79794.00	7181.00	7181.00
10	315	07.07.2018	76446.00	6880.00	6880.00
11	416	09.08.2018	78580.00	7072.00	7072.00
12	397	06.08.2018	1046428.00	94179.00	94179.00
13	398	06.08.2018	126788.00	11411.00	11411.00
14	542	11.09.2018	76908.00	6922.00	6922.00
15	499	05.09.2018	1054075.00	94867.00	94867.00
16	500	05.09.2018	126788.00	11411.00	11411.00
17	621	05.10.2018	59770.00	5379.00	5379.00
18	611	04.10.2018	931580.00	83842.00	83842.00
19	612	04.10.2018	112174.00	10096.00	10096.00
20	764	03.11.2018	1052818.00	94754.00	94754.00
21	765	03.11.2018	126788.00	11411.00	11411.00
22	766	03.11.2018	61583.00	5542.00	5542.00
23	767	03.11.2018	65205.00	5868.00	5868.00
24	768	03.11.2018	18113.00	1630.00	1630.00
25	936	04.12.2018	1048102.00	94329.00	94329.00
26	937	04.12.2018	126788.00	11411.00	11411.00
27	938	04.12.2018	61583.00	5542.00	5542.00
28	939	04.12.2018	18113.00	1630.00	1630.00
29	940	04.12.2018	65205.00	5868.00	5868.00
30	1044	04.01.2019	1062603.00	95634.00	95634.00
31	1045	04.01.2019	126788.00	11411.00	11411.00

S. No.	Vr. No.	Date	Net Amount	CGST 9%	SGST 9%
32	1046	04.01.2019	61583.00	5542.00	5542.00
33	1047	04.01.2019	18113.00	1630.00	1630.00
34	1048	04.01.2019	65205.00	5868.00	5868.00
35	1189	05.02.2019	1118145.00	100633.00	100633.00
36	1190	05.02.2019	126788.00	11411.00	11411.00
37	1191	05.02.2019	65205.00	5868.00	5868.00
38	1192	05.02.2019	61583.00	5542.00	5542.00
39	1193	05.02.2019	18113.00	1630.00	1630.00
40	1268	15.02.2019	4702.00	423.00	423.00
41	1340	06.03.2019	1118145.00	100633.00	100633.00
42	1344	06.03.2019	64104.00	5769.00	5769.00
43	1341	06.03.2019	126788.00	11411.00	11411.00
44	1342	06.03.2019	61583.00	5542.00	5542.00
45	1343	06.03.2019	18113.00	1630.00	1630.00
			<b>15228557.00</b>	<b>1370564.00</b>	<b>1370564.00</b>

GST of a particulars stations has to be drawn instead of combined GST for all stations and has to produce for Audit to check whether there any misappropriations and misuse of the GST drawn of the particulars person and if any loss sustained would be recovered from the person/persons responsible and remit the same to the concerned department under intimation to Audit.

Code 11

**20 Purchases – Original Bills not produced – Held under objection**  
**Rs.6,71,425/-**

During the course of audit on the accounts of the **Administrative office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that the following items were purchased from different firms by spending an amount of Rs.6,71,425/-. It is observed that the amount was drawn and paid basing on the letter head / estimations of the supplier. The Original Bill / Tax invoice issued by the firm has not been produced to audit. The letter head / estimations can't be considered as a bill. In the absence of the original bills, the payment made cannot be held as valid and the same is held under objection.

Sl. No	Vr. No. & Date	Particulars	Amount
1	390/ 2018-19	Amount paid to M/s. Optimnus Auto machines Systems, Tirupati towards repairs of Toshiba Xerox machines	65726.00
2	428/ 2018-19	Towards purchase of Laser HP Printer from M/s. SVS Technologies, , Tirupati	32499.00
3	1036/ 2018-19	Towards purchase of Air Conditions from M/s. TM Systems, Tirupati	260200.00
4	840/ 2018-19	Towards purchase of Scanners from M/s. S.V.S Technologies, Tirupati	153750.00
5	807/ 2018-19	Towards purchase of computers from M/s. TY Systems, Tirupati	159250.00
		<b>Total</b>	<b>671425.00</b>

Code 11

**21 RIDF Cash book, Pass book & files were not produced – Needs early action**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is observed that the RIDF cash book, Pass book & connected files were not produced to audit for verification. In the absence of the above records the payment made cannot be certified in audit. Early action would need to be taken for production of the same records. If any loss sustained in this regard the same may be recovered from the person or persons responsible under intimation to audit.

Sl. No	Vr. No. & Date	Particulars	Amount
1	1230/ 25.02.19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	79800.00
2	1232/ 2018-19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	294000.00
3	1232/ 2018-19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	29400.00
4	1233/ 2018-19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	26250.00
5	1234/ 2018-19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	26250.00
6	1236/ 2018-19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	48300.00
7	1971/ 2018-19	Towards purchase of Instruments from M/s. Veterinary Technology, Chandigarh	13650.00
8	123/ 2018-19	Towards purchase of hospital equipments from M/s. Technology, Simla	2455000.00
		<b>Total</b>	<b>2972650.00</b>



**22 Career Advancement scheme – Payment of arrears on according of Associate Professor designation w.e.f. the date of eligibility instated of date of assumption of duties – irregular Rs.2,10,444/-**

An aggregate amount of Rs.2,10,444/- has been paid to Following teaching staff towards arrears of career advancement scheme on awarding of Associate Professor designation for the period from the date of eligibility to the date actual assumption of duty as Associate Professor as detailed below.

Sl. No	Vr. No. & Date	Name of the individual	Date of eligibility	Date of assumption	Amount paid
1.	1069/ 2018-19	Dr. D. Sreenivasulu, Director of Extension	24.08.2017	31.01.2019	105394.00
2	1068/ 2018-19	Dr. K. Sarjan Rao, Dean of Student Affairs	24.08.17	31.01.2019	105050.00
				<b>Total</b>	<b>210444.00</b>

The arrears of award of Senior Scientist designation for the period from the date of eligibility to the date of assumption of charge have been paid as per Proceeding No. 2323/Ser.I/CAS/Stage.VI/2018, dt:18.01.2019 of the Registrar, S.V. Veterinary University, Tirupati.

As per the orders issued in G.O.Ms.No.14, dt:20.02.2010 of Higher Education (U.E.II) Department, Government of Andhra Pradesh, the monetary benefit of the verification on award of Senior Scientist designation under career Advancement scheme shall be allowed from the date of assumption of duties only. Contrary to the above Government orders the monetary benefit has been allowed from the date of eligibility itself which is irregular and caused excess payment.

Immediate action would need to be taker to recover the excess payment from the person or persons responsible under intimation to audit.

Sl. No	Name	Designation	1 <sup>st</sup> installment	2 <sup>nd</sup> installment	Total
37	Smt. N. Hima Bindu	Sr. Asst.	250.00	250.00	500.00
38	Sri. G. Chandrasekhar	Sr. Asst.	250.00	250.00	500.00
39	Sri. G. Lakshminarayana	Sr. Asst.	250.00	250.00	500.00
40	Sri. G. V. Chalapathi	Driver	250.00	250.00	500.00
41	Sri. A. Sanakraiah	Driver	250.00	250.00	500.00
42	Sri. R. Ramana	Driver	250.00	250.00	500.00
43	Sri. G. Dhanumjayulu	Record Asst.	250.00	250.00	500.00
44	Sri. N. Murali	Record Asst.	250.00	250.00	500.00
45	Sri. G. Dasaradha Rao	Cook	250.00	250.00	500.00
46	Sri. K. Bhasakar Rao	Office Subordinate	250.00	250.00	500.00
47	Sri. A. Venkataramana	Office Subordinate	250.00	250.00	500.00
48	Sri. A. venkatasubbaiah	Office Subordinate	250.00	250.00	500.00
49	Sri. B. Subramanyam	Office Subordinate	250.00	250.00	500.00
50	Sri. C. Chandrasekhar	Office Subordinate	250.00	250.00	500.00
51	Sri. P. Ramakrishaiyah	Driver	250.00	--	250.00
	<b>Total</b>		<b>10458</b>	<b>9000.00</b>	<b>19458.00</b>

In view of the above defects, the amount of Rs.19,458/- excess paid is held under objection. It is suggested to get permission from the government regarding medical allowance.

The action has to be taken by the University to get recovery from the concerned person and remitted to the Non-Plan expenditure.

Code 13

**23 Medical allowance enhanced form Rs.250/- to 500/- government concurrence not obtained – Needs recovery of Rs.19,458/-**

During the course of audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2018-19, it is noticed that an amount of Rs.19,458/- was drawn and paid to the staff at the rate of Rs.500/- per head in two installments towards medical allowance. It is noticed that the medical allowance for each employee was enhanced form 250/- to 500/- as shown in the statement below even Rs.250/- of medical allowance is not permitted from the Government.

Sl. No	Name	Designation	1 <sup>st</sup> instilment	2 <sup>nd</sup> installment	Total
1	Dr. T.S. Chandra Sekhar Rao	DVSc	250.00	--	250.00
2	Dr. D. Srinivasa Rao	Registrar	250.00	--	250.00
3	Dr. T. V. Ramana	DFSc	250.00	--	250.00
4	Dr. V. Padanabha Reddy	DDSc	250.00	--	250.00
5	Dr. D. Sreenivasulu	Director of Extension	250.00	--	250.00
6	Dr. K. Sarajan Rao	DSA - -	250.00	--	250.00
7	Dr. E. Raghava Rao	Director of Research	250.00	--	250.00
8	Dr. J.V. Ramana	COE	250.00	--	250.00
9	Dr. K. Basava Reddy	P.R.O	250.00	--	250.00
10	Sri. M. Reddeppa Reddy	Dy. Registrar	250.00	250.00	500.00
11	Sri. V. Mohan	Dy. Comptroller	--	250.00	250.00
12	Sri. A. Subbarama Reddy	Dy. Comptroller	208.00	--	208.00
13	Sri. S. Ramamohan Rao	Dy. Registrar	--	250.00	250.00
14	Sri. S.K. J Badulla Satraj	Asst. Comptroller	250.00	250.00	500.00
15	Sri. P. Venkatesu	Asst. Registrar	250.00	250.00	500.00
16	Sri. D. Kiran Babu	Asst. Registrar	250.00	250.00	500.00
17	Sri. C. S. Gupta	Asst. Comptroller	--	250.00	250.00
18	Sri. R. Venkateswara Babu	Asst. Comptroller	250.00	--	250.00
19	Sri. Y. Seshu Babu	Supdt	--	250.00	250.00
20	Sri. B. Girish Babu	Supdt	250.00	250.00	500.00
21	Smt. L. Krishna Kumari	Supdt	250.00	250.00	500.00
22	Sri. M. Rajesh Reddy	Supdt	250.00	250.00	500.00
23	Smt.K. Daya Padmaja	Supdt	250.00	250.00	500.00
24	Sri. K. Muralidharan	Supdt	250.00	250.00	500.00
25	Sri. K. Srikrishna	Supdt	250.00	--	250.00
26	Sri. P. Manohar	Supdt	250.00	250.00	500.00
27	Sri. R. Narayana Rao	Supdt	250.00	250.00	500.00
28	Sri. E.Raghu	Supdt	250.00	250.00	500.00
29	Sri. K.Vasavi Jyothi	Supdt	--	250.00	250.00
30	Sri. A.V.S. Gopalacharyulu	Supdt	--	250.00	250.00
31	Smt. A.S. Naga Lakshmi	Supdt	--	250.00	250.00
32	Smt. G. Jyothi kumari	Supdt	--	250.00	250.00
33	Smt. B. Padma	Supdt	--	250.00	250.00
34	Sri. B. Yedukondalu	Sr. Asst.	250.00	250.00	500.00
35	Smt. M. Chaithanya	Sr. Asst.	250.00	--	250.00
36	Smt. D. Prasannalatha	Sr. Asst.	250.00	--	250.00

Code 14

24 Transport Department – Vehicle allotted to Minister Peshi without proper permission - Rs.4,20,000/-

During the course of Audit on the account of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, on verification of the vouchers of the Transport department, it is noticed that vehicle were provided to Minister Peshi without proper authentication. The transport incharge have not produced any supporting documents/permissions regarding the allocation of Vehicle to Minister peshi. Hence the expenditure incurred as mention below, is held under objection

Sl. No.	Vr. No. & date	Particulars	Amount
1	1516/ 30.03/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 01/ & 02/19 vehicle No. AP27Y4185 for Minister's peshi purpose	70000.00
2	244/ 26.06/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 04/18 for Minister's peshi purpose	35000.00
3	99/ 23.05/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 03/18 for Minister's peshi purpose	35000.00
4	328/ 19.07/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 05/18 for Minister's peshi purpose	35000.00
5	662/ 16.10/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 08/18 4185 for Minister's peshi purpose	35000.00
6	540/ 11.09/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 06/18 & 07/18 for Minister's peshi purpose	70000.00
7	869/ 23.11/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 09/18 for Minister's peshi purpose	35000.00
8	1089/ 18.01/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 11/18 for Minister's peshi purpose	35000.00
9	1210/ 07.02/18-19	Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 12/18 for Minister's peshi purpose	35000.00
10		Amount paid to M/s. Marapudi Tour and Travels, Guntur towards hiring charges for month of 10/18 for Minister's peshi purpose	35000.00
		<b>Total</b>	<b>420000.00</b>

**25 WORKS - Defects noticed – Needs action**

During the 2018-19 audit it was observed through Annual account of the University that an amount of Rs 49,04,55,932/- was released to the various departments under the Head of account of Capital and maintenance works from the available budget and Rs 36.02 crores were released by conversion of Revenue grant in to Capital grant.

On verification of the Annual accounts Rs 827.80 lacs shown under Capital (New works) Expenditure for 88 works, Rs 3602.34 lacs shown under capital works (conversion of grant from Revenue to capital) for 100 works and Rs 426.34 lacs shown under maintenance for 104 works, remaining amount of Rs 48.06 lacs paid for 34 works under special grant to Rapur college. On verification it was observed that, Rs 1838.59 lacs transferred from the Treasury account to different agencies in the FY 2018-19 the details are given below.

Sl. No	Name of the Agency	No of works	Total amount transferred (in Lakhs)
1	APEWIDC	37	307.28
2	APSPHCL	111	1230.71
3	APSMIDC	1	42.00
4	EE.RWS Anantapuram	3	255.00
5	EE RWS Pulivendula	1	3.60
	<b>Total</b>	<b>153</b>	<b>1838.59</b>

The works were entrusted to the District EE' RWS, APEWIDC APSPHCL and APSMIDC Department ought to be completed works as per agreement, 50%of sanctioned works were started in the year 2018-19 without budget provision, which is against the Financial Rules.

Further audit noticed that SVVU executed MOU with the different organizations like APEWIDC, APSPHCL APSMIDC and EE RWS etc., for planning, designing, construction and supervision of various works in the University and its institution, After concluded the MOU/Agreement the amount was released as for MOU.

Audit also notices that, the Payments were made to the agencies by the University, for execution of Different Civil works, but connected records/Files like Estimations, administrative and Technical sanction copies, Data and specifications copies, recorded M.Bs etc were not available in the University office and not furnished to the audit for verification. the same was pointed out by the Audit the

university authorities, has informed that the total process including payment to the contractor was done at the level of contract Agency and all the records were kept with the Agencies and funds were transferred based on the MOU or UC submitted or requisition submitted by the Agencies .

Due to the absence of above documents and records, correctness of the payments including the standard deductions could not be ascertained in audit and the same is held under objection

Code 18

**26 Defects noticed in the MOU/Agreement of works – Needs rectification**

During the verification of MOU/Agreement copies of the works the following observations were noticed

**A ) Excess service charges paid**

Audit noticed that, "Service charges to the Agency paid on the Gross value of the work" incorporated in the MOU condition, it includes Taxes of VAT and Labor cess etc which is against the rules, If the same was agreed, the excess amount was paid by the University to its executing agencies. As per the rules Agency commission has paid only on net amount/Total value of work done. Due to non availability of the records audit couldn't be verified the correctness of payments. Hence the University authorities take action to recover the excess amount if any paid to the agency and remit the same to the University funds under intimation to audit

**B) Accrued Bank Interest for advances -Condition not incorporated**

Audit noticed that Huge amounts were transferred to the executing agencies for different works as for the MOU, 50% of amount released before calling of tenders and remaining 50% is to be released during the execution of works as per the request made by the Agency Even though huge amounts were transferred to the Agencies, no condition was incorporated in the MOU towards Bank Interest on the Funds, As per the bank rules any sum deposited in the bank accounts, the interest shall accrued automatically and debited in to the bank account. Due to not incorporated the condition of "Any bank interest accrued on the deposits/ advances shall be passed to the employer" in the agreement /MOU university loss huge amount in the shape of Bank Interest.

The University authorities could not insisted the agencies even though they were not surrendered the unspent balance within completion of agreement time. As for the Annual accounts Rs 383.82 lakh adjusted in the University main account from APSPHCL towards balance amount of works which were completed in the Fy 2014-15. But details and connected files were not produced to audit for verification

**C)Audit of Work files**

While verifying the MOU audit notices that the Condition "The Agency shall produce all the records and documents to the auditors and to the visiting funding institution as and when they requisition" was incorporated in the MOU but connected records are not submitted for the verification by the Agency / University. Therefore, the executive authority shall taken necessary steps in this matter and rectified the defects immediately, fact may be intimated to the audit

27 CPS A/c – Procedure lapse – Needs action

While verifying the Consolidated Annual accounts of SVVU for the FY 2018-19 it is noticed that an amount of Rs 2,51,38,932-00 was shown in the Receipt side as CPS subscriptions. In the Expenditure side an amount of Rs 2,29,45,106-00 was shown under CPS Payments Head and Rs 1,18,45,922-00 was shown as CPS Matching Grant.

As per the CPS guidelines Employer will contribute an equal amount to the subscription amount as its share and remitted to the individual PRAN Accounts. But as seen from the Consolidated Annual Accounts of SVVU for the Fy 2018-19 the following observations are noticed.

**Receipt side**

Total amount received as CPS Contribution : Rs 2,51,38,932 -00

**Expenditure side**

Total Amount of Matching Grant : Rs 1,18,45,922-00

Total CPS Payments : Rs 2,29,45,106-00

**Total Payment** : **Rs 3,47,91,028-00**

University not released the equal share of amount as matching Grant, and Rs.1,32,93,010/- short amount released as compared with the actual CPS subscriptions,

While verifying the Accounts it was noticed that both the subscription payment and Matching Grant amount of CPS was shown in the Expenditure side, but no entry in the Receipt side of accounts was taken under Matching Grant. **without taking the receipt entry the amount couldn't be shown twice in the Expenditure side** though the payment of CPS to the NSDL includes both the subscription and Matching grant amount. The same may be intimated to the University authorities and there is no considerable reply from the respective authorities until closure of the audit. Due to non availability of Annexure and records, Audit couldn't be verified whether the amount was taken in Receipt side or not,

Therefore, the University authority shall taken necessary steps in this matter immediately and the fact may be intimated to audit.



Code 18

28 PROCEDURE LAPSES – Needs action

During the course of audit of the **SVVU** the following procedure lapses were identified while in the verification of cash books

- a) Separate FDR register was not maintained by the institution, thus the exact figures of FDR deposit value and Interest accrued was not projected in the Annual Accounts of the University.
- b) Two bank accounts maintain for Direct receipts In the Comptroller section, (one for online transactions account at Kotak Mahindra bank and second one at Andhra bank), but single Cash book maintained for both the accounts.
- c) Two bank accounts maintain for Salaries In the ASST Comptroller section , (one for online transactions at State bank of India and second one at Andhra bank), but maintained single Cash book only
- d) No transactions made in the accounts since 2016-17.

Name of the cash book	Name of the bank	Account number	Balance
AC (claims ) CPS	Andhra Bank	153511011000149	187859/-
AC(claims) IGCARL	Andhra Bank	153511011000160	106/-

Action would need to transferred balance amounts and close the accounts under intimation to audit.

Code No.18

**29 PENDENCY OF UTILIZATION CERTIFICATES**

According to Art. 211-A (2) of the Andhra Pradesh Financial Code Volume-I Read with Govt. Memo. No.46825/Accts/75 dt. 6-1-1996, it is the responsibility of the Grant receiving authority to send the utilization certificates in the proforma prescribed duly certified by the Audit Officer, State Audit Department. But Utilization Certificates were not furnished to audit for certification and transmission to the grant releasing authorities concerned. In G.O.Ms.No. 507 Fin (TFR) Dept. dt.10-4-2002, the Government have among others prescribed the pre condition under para 12 of G.O. for further drawal of Funds from April 2002 onwards by the local bodies/Public Sector enterprises, Autonomous bodies and other Grant-in Aid institution. "Utilization Certificates were certified by the Statutory Auditor that the funds previously released have been fully and properly used for the purpose for which they have been sanctioned.

But the aforesaid Government orders are not being observed by Executive Authorities which resulted in pendency of utilization certificates to be furnished to the grant releasing authorities. The details of the funds received from the other departments as follows

SI No	Name of the Fund	Releasing of Agency	Amount released
1	RIDF	NABARD	2,57,00,000-00
2	RKVY	State and Central	4,67,00,000-00
3	NAHEP	Govt & ICAR	2,63,00,000-00

**PENDING OBJECTIONS**

( 26 ) Objections involving an amount of Rs. 81,07,863/- are pending for the year 2018-19 as detailed below Action would need to be taken for their early settlement.

  
Audit Officer

**ABSTRACT**

Sl. No.	Para No.	Amount	Code No.
1	4	141102.00	7
2	5	0.00	8
3	6	195000.00	8
4	7	0.00	9
5	8	0.00	9
6	9	80000.00	9
7	10	0.00	9
8	11	3075788.00	9
9	12	0.00	10
10	13	0.00	10
11	14	11169.00	10
12	15	3283477.00	10
13	16	0.00	11
14	17	0.00	11
15	18	0.00	11
16	19	0.00	11
17	20	-671425.00	11
18	21	0.00	11
19	22	210444.00	13
20	23	19458.00	13
21	24	420000.00	14
22	25	0.00	18
23	26	0.00	18
24	27	0.00	18
25	28	0.00	18
26	29	0.00	18
<b>Total</b>	<b>26</b>	<b>8107863.00</b>	



Government of Andhra Pradesh  
State Audit Department

From  
Sri. M. Raja Babu  
Audit Officer  
State Audit  
ANGRAU Audit Party,  
Guntur.



To  
The Registrar  
S.V. Veterinary University  
Tirupati  
Chittoor district.

To  
The Comptroller

Lr. Roc No.32/APSA/2020-21/SVVU/Dt: 30-11-2021

Sir,

**Sub:-** State Audit – Audit notes on the Accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20 – Reg.

@@@

I am to forward herewith the Audit notes on the Accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, with a request to furnish replies in duplicate, within two months from the date of receipt of this notes.

Yours faithfully

  
Audit Officer

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&  
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Audit Notes on the Accounts of Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20.

Name of the Auditor: K. Ramesh Babu,  
Asst. Audit Officer

G. Satyanarayana  
Senior Auditor

K. Srinivas,  
Senior Auditor

Time taken for Audit: 23.08.2021 to 28.08.2021 &  
20.09.2021 to 21.09.2021

2. The office of the following persons held by the Head of the Office/Drawing Officer during the year

S. No.	Name & Designation	Period
<b>VICE CHANCELLORS</b>		
1	Dr. Y. Hari Babu	01.04.2019 to 31.03.2020
<b>REGISTRAR</b>		
1	Dr. D. Srinivasa Rao	01.04.2019 to 31.03.2020
<b>COMPTROLLERS</b>		
1	Dr. V. Padmabha Reddy	01.04.2019 to 06.06.2019 & 25.06.2019 to 31.03.2020
2	Dr. K. Sarjan Rao	07.06.2019 to 24.06.2019
<b>D.D.O/ASSISTANT COMPTROLLER (CLAIMS)</b>		
1	Sri. C.S. Gupta	01.04.2019 to 31.03.2020

Comptroller's Office

### 3. GENERAL FINANCIAL REVIEW AND BUDGET

The following are the bank accounts being maintained by Administrative Office of Sri Venkateswara Veterinary University, Tirupati during the year 2019-20 under audit. The opening and closing balances of each book to that of bank are as noted below and they were reconciled/ not reconciled. Action would need to be taken for early settlement of the difference these as shown in the bank reconciliation statement appendence.

#### Comptroller Cash books

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2019		Closing Balance as on 31-03-2020		Difference as on 31-03-20		Remarks
			As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	
1	Comptroller (Main - Salaries)	Andhra Bank A/c. No. 209810100011298	1,62,52,900.92	1,53,04,685.92	24,07,871.92	25,77,871.92	1,70,000.00		Cheques issued for Rs.10,16,000/- on 31.03.2020, but not encashed and cheques presented to bank for Rs.8,46,000/- but not credited within the financial year.
2	Comptroller (ICAR)	Andhra Bank No. 209810100011128	2,08,81,081.00	2,74,83,881.00	6,78,92,115.30	7,08,97,160.30	30,05,045.00		Cheques issued for Rs.30,05,045/- on 31.03.2020, but not encashed.
3	Comptroller (OTHER AGRNCIES)	Andhra Bank No.209810100011137	1,82,55,007.00	1,83,51,675.00	2,98,85,205.00	2,98,85,205.00	---		
4	Comptrollers Direct Receipts (Polytechnic fee online Account)	Andhra Bank A/c. No. 209810100016530	23,87,158.10	23,97,158.10	42,24,525.74	42,24,525.74	---		
5	Comptroller (GPF)	Andhra Bank No.153510100009789	55,49,443.27	40,04,017.27	1,28,16,262.27	1,28,16,262.27	---		
6	Comptroller (EWF)	Andhra Bank No.153510100009770	4,60,064.00	4,07,824.00	10,22,495.00	10,22,495.00	---		
7	Comptroller (CPS)	Andhra Bank No.153510011016062	54,93,099.00	42,86,723.00	62,66,819.00	62,66,819.00	---		
8	Comptroller (Loans and Advances)	Andhra Bank No.153510100008753	30,66,948.00	29,03,560.00	58,04,422.00	58,04,422.00	---		

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	Opening Balance as on 01-04-2019		Closing Balance as on 31-03-2020		Difference as on 31-03-20		Remarks
			As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	As per Cash Book	As per Bank Scroll	
9	Comptroller (DIRECT RECEIPTS)	Andhra Bank No.153510100009798	70,51,641.82	78,68,676.82	64,65,877.71	1,03,02,579.71	38,36,702.00	Cheques issued for Rs.38,36,702/- on 31.03.2020 but not encashed	
10	Comptroller GST account	Andhra Bank A/c. No. 209810100018185	80,867.00	80,867.00	86,882.50	86,882.50	---		
11	Comptroller Direct Receipts account (Student fees)	Kotak Mahindra Bank A/c. No. 3011969694	1,88,28,469.90	1,88,28,469.90	3,89,47,010.68	3,89,47,010.68	---		
12	NAHEP Cash book	209810100021453 (as on dt:21.05.2018)	64,79,198.00	68,64,034.00	73,29,456.00	73,29,456.00	---		
13	ICAR Cash book (As on 01.02.2019)	209810100022081	3,93,81,447.00	4,54,91,031.00	6,78,92,115.00	7,08,97,160.00	30,05,045.00		
14	S.V.V.U Gust House Cash book	209810100010846	Nil	33,695.00	15,315.00	15,311.00	4.00		

**Assistant Comptroller (Claims) Cash books:**

Sl. No.	Name of the Cash Book	Name of the Bank & Account Number	AS per Cash book		As per Pass Book		Difference as on 31-03-20	Remarks
			OB 01.04.2019	CB 31.03.2020	OB 01.04.2019	CB 31.03.2020		
1	Assistant Comptroller (Claims) salaries	Andhra Bank 153511011000146	40,23,553.00	39,65,455.00	3,02,13,069.13	79,29,146.13	39,63,691.13	Uncashed cheques & Cheque presented to bank for Rs.53,96,762/- not hounoured (Excess credit & Debit Rs.3,126+10,729)
2	Assistant Comptroller (Claims)	State Bank of India 30048713865	9,57,974.00	9,57,974.00	9,86,914.50	9,63,765.00	5,791.00	Uncashed Cheques amount Rs.9,510/- & (Excess credit Rs.3,718.50)
3	Assistant Comptroller (Claims) CPS	Andhra Bank 153511011000149	1,87,859.00	1,87,859.00	1,87,859.00	1,87,859.00	---	
4	Assistant Comptroller (Claims) GPF	Andhra Bank 153510011016017	47,56,034.00	42,34,833.00	49,37,316.00	43,03,672.00	68,839.00	Uncashed Cheques Rs.71,000/- & Excess debits Rs.2,161/-
5	Assistant Comptroller (Claims) EWF	Andhra Bank 153510011016072	3,18,741.00	1,64,730.00	3,20,367.00	1,65,706.00	976.00	Uncashed Cheques Rs.1,836/- & Excess debits Rs.860/-
6	Assistant Comptroller (Claims) IGCARL	Andhra Bank 153511011000160	106.00	106.00	106.00	106.00	---	
7	Assistant Comptroller (Claims) Treasury	DDO Code:1116-0202-012	34,23,47,211.00	2,06,29,839.00	34,23,47,211.00	2,06,29,839.00	---	
8	Assistant Comptroller (Claims) Direct Receipts	Andhra Bank 153511011000147	1,20,584.00	3,48,049.00	1,20,584.00	3,48,049.00	---	
9	Assistant Comptroller (Claims) ICAR	Andhra Bank 209810100022081	3,93,81,447.00	44,61,943.00	4,54,91,031.00	79,68,094.00	35,06,151.00	Uncashed cheques & Cheque presented to bank for Rs.35,07,729/- not hounoured (Excess. Debit Rs.1,577/-)
	<b>Total</b>		<b>39,20,93,509.00</b>	<b>3,49,50,788.00</b>	<b>42,46,04,457.63</b>	<b>4,24,96,236.13</b>	<b>75,45,448.13</b>	



4 Library - Supply of Journals – Certain issues not received.Rs.1,41,464/-

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2019-20, on verification of paid vouchers and stock registers it is noticed that some journals and issues as detailed below were not received till the close of audit. Hence action would need to be taken either to get the journals from the agency or to recover cost of the journal and remit the same to SVVU General Fund, under intimation to audit.

2019-20

Sl. No.	Name of the Journals	Amount	Volume/ Issues	No. issues per year	Non-Supply of issues No.	Non-supply Amount
1	American journal of Veterinary Research	23076.7	81	12	1-7, 9-10	17308.00
2	Animal Bioscience (Formerly Asian-Australasian journal of Animal Sciences)	14200.94	33	12	3-10	9467.00
3	Animal Science Reporter (Problematic 2018 & 2019 refund)	978.7	0	4	1-4	979.00
4	Avian Diseases	26129.61	64	4	1-2,4	19597.00
5	Frontier Journal of Veterinary and animal sciences	489.35	0	2	1-2	489.00
6	Haryana Veterinarian	1957.4	59	2	1-2	1957.00
7	Indian Dairyman	1937.83	70	12	3	161.00
8	Indian Journal of Animal production and Management	2035.7	36	4	1-4	2036.00
9	Indian Journal of animal sciences (formerly Indian journal of veterinary science and animal Husbandry)	3296.1	88	12	1-2, 6-7	1099.00
10	Indian journal of dairy science	964.24	71	6	1	161.00
11	Indian journal of	3131.84	56	4	3-4	1566.00

Sl. No.	Name of the Journals	Amount	Volume/ Issues	No. issues per year	Non-Supply of issues No.	Non-supply Amount
	extension education					
12	Indian journal of poultry science	1468.05	55	3	2-3	979.00
13	Indian journal of small ruminants	3914.8	26	2	2	3915.00
14	Indian journal of Training and development (IJTD)	734.02	48	4	3	183.00
15	Indian journal of veterinary anatomy	978.7	30	2	1-2	979.00
16	Indian journal of veterinary medicine (ISVM)	1957.4	33	2	1-2	1957.00
17	Indian Journal of Veterinary Surgery	2936.1	41	2	2	1468.00
18	Indian Veterinary Journal	782.96	97	12	7-12	391.00
19	Journal of Agricultural extension management (formerly manage extension Research Review)	587.22	21	2	2	294.00
20	Journal of extension systems (CEASED)	1957.4	36	2	1-2	1957.00
21	Journal of meat Science	1468.05	15	2	2	734.00
22	Journal of American animal Hospital Association	42602.81	56	6	1,4-5	21301.00
23	Journal of veterinary parasitology	3229.71	34	2	1-2	3230.00
24	Ruminant Science	4893.5	9	2	1	2447.00
25	The Indian Journal of Animal Reproduction	1614.85	41	2	1-2	1615.00
26	The journal of American Veterinary Medical Association	23076.7	254-256	24	2-12 and 1-12	22115.00
27	Veterinary practitioner	2936.1	21	2	1-2	2936.00

Sl. No.	Name of the Journals	Amount	Volume/ issues	No. issues per year	Non-Supply of issues No.	Non-supply Amount
28	Veterinary Record (From 2021 with wiley)	70278.73	186-187	50	8-16 and 1-4, 13-24	13713.00
29	In practice (from 2021 with wiley)		42-42	10	5-6	0
30	Veterinary Science Research journal	1957.4	11	2	1-2	1957.00
31	VETTED (formerly Veterinary Medicine)	5964.34	114	12	16, 8-9, 12	4473.00
	<b>Total</b>					<b>141464.00</b>

**5 Advance Drawn on A.C Bills – Detailed contingent bill not produced – Needs action Rs. 7,82,510/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2018-19, it is noticed that the following advances amounting to Rs.7,82,510/-were drawn on A.C bills. But the detailed contingent bills along with relevant records and files were not produced to audit to verify the correctness of the expenditure incurred. As per treasury rules, A.C bills are required to be adjusted within one month from the date of drawl by submission of D.C bills. Immediate action may be taken to produce the D.C bills.

S. No.	AC Bill No. & Date	Particulars	Amount
1	03/2019-20/ 22.04.19	Towards meeting the expenditure for cash prize for awarding 18 students for Rs.3,600/-@ Rs.200/- towards the cost of printing and lamination cost of each certificates for 18 certificates during 8 <sup>th</sup> convocation to be held on 24.04.2019 at SVVU, Tirupati. Sanctioned vide Proc. No.758/Acad.II/2017, dt:22.04.19 of the Registrar, SVVU, Tirupati	43600.00 JR
2	7/2019-20/ 06.05.19	Towards for making arrangements in connection with conduct expert committee meeting at A.P. Secretariat Velgapudi on 07.05.2019. sanction vide Proc. No.3312/OP/2016 dt:06.05.2019 of the Registrar, SVVU, Tirupati	45000.00 OP
3	12/2019-20/ 04.07.19	Towards the expenditure for meeting the hospitality expenses for staff who have to be attended the workshop. Sanctioned vide Proc. No.4200/Acad.II/2017, dt:01.07.2019 of the Registrar, SVVU, Tirupati	3750.00 JR
4	19/2019-20/ 20.08.19	Towards renewal fee for Digital signature certificate (DSC) and encryption keys for two years validity for the purpose of Administrative Office, SVVU, Tirupati. Sanctioned vide Proc. No.2831/OP/2017, dt:2017, dt:26.08.2019 of the Registrar, SVVU, Tirupati	2800.00 OP
5	20/2019-20/ 29.08.19	Towards the cost of student Blazers (Boys & Girls) 288 Nos. @1486/- each (inclusive all taxes). Sanctioned vide Proc. No.8571/Acad.II/2019, dt:01.07.2019 and 26.08.2019 of the Dean of students affairs, SVVU, Tirupati	427968.00 JR
6	28/2019-20/ 24.10.19	Towards contribution to police commemoration day, 2019 in remembrance of martyrs. Sanctioned vide proc.	10000.00

S. No.	AC Bill No. & Date	Particulars	Amount
		No.6097/OP/2019, dt:24.10.2019 of the Registrar, SVVU, Tirupati	OP
7	29/2019.20/ 24.10.19	Towards meeting the expenditure to conduct the spot conseling working lunch, contingencies and sitting charges for social welfare department staff in connection with conduct of spot counselling for admission in Animal Husbandry/Fisheries/Dairy processing polytechnic course for the academic year 2019-20 sanction vide proc. No.1242/Acad-1/2019	4000.00 JR
8	31/2019.20/ 07.12.19	Towards replacement tiles at certain places and provide epoxy grout at Gents toilet as detailed below at Administrative office, SVVU, Tirupati sanctioned vide proc. No.6044/OP/2019, dt:29.11.2019 of the Registrar, SVVU, Tirupati	16217.00 OP
9	35/2019.20/ 23.12.19	Towards purchase of Turkey towels for the use of University Officers and staff working at Administrative office, SVVU, Tirupati. Sanctioned vide proc. No.3249/OP/2015, dt:20.11.2019 of the Registrar, SVVU, Tirupati	14675.00 OP
10	44/2019.20/ 24.01.2020	Towards meet the expenditure in connection with issue of incentive awards to the meritorious Non-Teaching employees who have been selected for meritorious awards for 2019-20 on 26.01.2020 and arrange to issue 12No's of separate cheques in favour each individual employees. Sanctioned vide Proc. nO.566/OP/2017, dt:22.01.2020 of the Registrar, SVVU, Tirupati	34500.00 OP
11	236/ 2019.20	67 <sup>th</sup> board meeting	180000.00 OP
		<b>Total</b>	<b>782510.00</b>

6 DIVERSION OF GRANTS - Direct Receipts to meet expenditure – Against the CFMS procedure - Irregular

The Government has introduced the Comprehensive Financial Management System (CFMS) through GO Ms. No. 43, Dated 27/03/2018 of Finance (BUD-I) Department, with effect from 01.04.2018. PD Accounts' functions and processes subsumed in the CFMS PD processes vide CFMS Circular-3, Dated 09/04/2018 of PFS (FAC) & Chairman, AP Centre for Financial Systems and Services, Ibrahimpatnam. Further, the Government has instructed its funded institutions to implement CFMS and made payments by only follow the instructions of CFMS.

The University issued Circular based on the above instructions, vide memo No 11342/Budget /2019 Dt 30-04-2019 for implementation of CFMS in the University for claiming bills Under Revenue Expenditure which was called earlier as Non-Plan grant (Salaries TA Etc.,) Further University Issued guidelines through Cir. Memo No 16694 /BG/2019 Dated 17-04-2019 / 18-09-2019 and 13-12-2019 / to follow the instructions to submitted different types of expenditure under CFMS.

For implementing the CFMS procedure, The Treasury Authorities rejected most of the bills, which are contrary to the guidelines issued on 14-08-2019 by the Government vide Go MS. No 99 Finance (Cash & Debt Mgt) department, for claiming huge amounts under contingencies (like water bills, electricity and phone bills etc,) in the name of PD administrator.

Vide Procg.No 2398-A/B1/BG/2020 dated 15-08-2020, to overcome the above problem, the University comptroller allocated Rs 2.05 Crores as Advance amounts on a Recoupment basis to the Regional Accounts officer from the University funds, for adjustments of contingency expenditure of urgent nature i.e. Water bill Phone, Electricity bills, Taxes, etc.

It is contrary to the Government Financial Accountability rules issued through Go. Ms. No 99 Finance (Cash & Debt Mgt) department dated 14-08-2019 explained that "All expenditure sanctions shall be generated through the CFMS application and shall form the basis for creation and submission of a PD disbursement bill only".

7 SERVICE REGULATIONS -2006 REGULATIONS IMPLEMENTED IN 2020-21  
ACADEMIC YEAR- EVENTHOUGH 2016 REGULATIONS CAME INTO  
FORCE W.E.F 2019 IS IRREGULAR

During the scrutinizing of the SR's of the Teaching Faculty of the Associate colleges and institutions of the University, it has noticed that some of the teachers placed higher stage in the Career Advancement Scheme (CAS) in the Academic year 2020-21. While verifying the orders of the CAS Audit identified that the 2006 UGC regulations have taken criteria for implementing the Career Advancement even though the 2016 UGC regulations came into existence in 2019.

Based on UGC draft regulations 2016, The Government of Andhra Pradesh has issued GO. MS. No. 14.HE (UE) dated 13-02-2019 for implementation of UGC revised pay scales 2016 to the teaching staff working in the Universities and colleges in the state w.e.f 01-01-2016. The University adopted the said GO to their Teaching Faculty but implemented the CAS in the Academic Year 2020-21 through 2006 UGC Regulations with reference quoted vide G. O, Ms. No 14 of Higher Education (U,-II) dept dated 20-02-2010 of Govt of AP.

The UGC introduced 2016 UGC Regulations with the latest amendments in qualifications, procedures, and standards for appointments and CAS to the teachers working in the Universities and colleges. Without following the 2016 UGC regulations and procedure / CAS standards, the University implemented CAS through 2006 UGC regulations and placed the teachers in the higher stage is irregular. When the matter has been brought to notice to the University Authorities, informed that previous regulations are existing in force up to three years from the date of effecting the revised new regulations. But University has not furnished a specific Authority for verification.

Therefore, in the Absence of suitable Government Orders, the Audit opined that CAS promotions given based on the 2006 regulations were only to overcome the Standards and procedure of the latest 2016 UGC regulations. Hence the CAS promotions, which are implemented through 2006 regulations, sanctioned after came into force of the 2016 UGC regulations are not admitted in the Audit and suggested the authorities furnish suitable Government orders for implementing the CAS under 2006 UGC regulations. Any irregularity noticed in the future or loss if any sustained due to this shall be recovered from the person and persons responsible.

8 Expenditure Incurred Towards Advertisement Charges – Contrary To Government Orders

During the course of audit on the accounts of Administrative office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, it is noticed that huge expenditure of Rs. 8,21,793/- was incurred (statement below) towards advertisement charges. As per the orders issued in G.O. Ms. No. 37 General Administration, (I&PR) Department dt. 22-1-1994 read with Govt. Memo. No. 18511/I&PR/A1/2002-2, dt. 18-9-2002, the Government instructed all the Government departments and public sector undertakings, Government companies etc, that all the advertisements before publication in news papers shall be taken to the notice of the Commissioner, Information and Public Relations Department and the payments towards advertisements should be paid as per the directions of the Commissioner, I & P.R. But the University authorities have released all the Advertisements through the private agencies, which amounts to violation of Government orders. Further, discounts from the advertisements agencies were also not obtained, which is also irregular and caused loss to University funds. The comparative statement of Agencies rates and I&PR rates was also not produced.

S. No.	Vr. No. & Dt.	Particulars	Amount
1	245/ 2019.20	Towards payment of advertisement charges for publication of e-Tender from M/s. Indian Express	127498.00
2	469/ 2019.20	Amount paid to M/s. Abinandana media services, towards admissions	140800.00
3	754/ 2019.20	Amount paid to M/s. Abinandana media services, towards admissions	93344.00
4	419/ 2019.20	Amount paid to M/s. Abinandana media services, towards admissions	132051.00
5	175	SVVU activity in special magazine on the eve of Mahasivarathi in BMK Publications from M/s. Yadhava Krishna Monthly magazine	10000.00
6	174	SVVU activities in multicolour half page advertisement BCVSSCBC vihyathni Samkshemasangam new calendar-2019	10000.00
7	192	SVVU activities in academy grassroots studies and Research of India, Tirupati (AGRASRI) on the eve of 109 <sup>th</sup> chittoor district formation day lecture-2019	10000.00
8	383	Auction notification in Andhra Prabha Telugu daily newspaper chittoor district payable to M/s. Abhinandana media services, Tirupati	5805.00



S. No.	Vr. No. & Dt.	Particulars	Amount
9	890	Publication of Rate contract Tender notification for Veterinary & Human medicines/drugs/chemicals/glass ware plastic wages/reagent/vaccines and lab equipments of SVVU, Tirupati in Indian express (English) south India education and sakshi (AP & TS) payable to M/s. Abhinandhana media services, Tirupati	208350.00
10	891	Tender notification published in Andhra Prabha (Rayalaseema edition E-Tender are invited through E-procurement for supply of computer, spare parts, printer, Xerox machine fire wall for the admn. Office of SVVU, Tirupati payable to M/s. Abhindhana media services, Tirupati	13945.00
11	624	M/s. Visalandhra Telugu National Daily, Tirupati towards publishes incision multicolour advertise of SVVU activities	10000.00
12	685	M/s. Prajasakti printers & Publishes private limited telugu daily, Tirupati 39 <sup>th</sup> anniversary of.Prajasathi.	10000.00
13	1005	M/s. Visalandhra Telugu national daily, Tirupati towards publishing of advertisement of SVVU activities calendar-2020	10000.00
14	847	M/s. Spark advertisements & marketing agency & Andhra Jyothi telugu daily news paper, Tirupati towards publish of SVVU activities in Andhra Jyothi Telugu daily, Tirupati chittoor edition.	10000.00
15	1031	M/s. Banjara Jansangh (BJS), Tirupati SVVU activities in the New year calendar 2020 of (BJS)	10000.00
16	1117	M/s. Girijana Vidyarthi Samakshya (GVS), Tirupati SVVU activities in the new year calendar 2020	10000.00
17	1116	Ms/. Hyderabad media house limited, Hyderabad (Hans India English Daily, Hyderabad) new year calendar -2020	10000.00
		<b>Total:</b>	<b>821793.00</b>

It may be seen that government instructions with regard to placing of advertisements, may be followed here after.

The Agencies are giving rates for each district instead of going state wise in Newspapers. This practice is resulting in Misappropriation of funds allotted to advertisement. Immediate reply shared be given why paying for each district?

9 Honorarium and other allowances paid to Specialist Doctor – authority not pointed out – Needs recovery Rs.1,32,000/-

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2019-20, on verification of the paid vouchers, it is noticed that the services of a Specialist Doctor were hired on a consolidated pay.

As per the cadre strength of the station there is no post of Specialist doctor sanctioned to the college and there are no specific Government orders for the payment to be made and the authority under which such payment made was not pointed out to audit. Concurrence from the Government has to be obtained, since it is a recurring expenditure. In the absence of the same, the expenditure incurred as detailed below is held under objection.

Sl. No.	Vr. No. date	Particulars	Amount
1	352/ 29.07.20	Honorarium for the month of June 2019	4000.00
2	353/29.07.20	Honorarium for the 3 visiting doctors	12000.00
3	351/29.07.19	Honorarium for the month of May 2019	4000.00
4	354/29.07.19	Honorarium for the month of June 2019	12000.00
5	994/07.02.20	Honorarium for the month of December 2019	4000.00
6	709/30.11.19	Honorarium for the month of October 2019	4000.00
7	708/30.11.19	Honorarium for the month of September 2019	4000.00
8	838/31.12.19	Honorarium for the month of November 2019	12000.00
9	570/31.12.19	Honorarium for the month of September 2019	12000.00
10	561/26.09.19	Honorarium for the month of July 2019	12000.00
11	560/26.09.19	Honorarium for the month of July 2019	4000.00
12	530/10.09.19	Honorarium for the month of August 2019	12000.00
13	529/11.09.19	Honorarium for the month of August 2019	4000.00
14	49/24.04.19	Honorarium for the month of March 2019	12000.00
15	48/24.04.19	Honorarium for the month of March 2019	4000.00
16	93/07.05.19	Honorarium for the month of April 2019	4000.00
17	94/07.05.19	Honorarium for the month of April 2019	12000.00
		<b>Total</b>	<b>132000.00</b>

Immediate action would need to be taken to obtain ratification orders from the Government or to discontinue the payment of honorarium from the non-plan funds under intimation to audit.

10 Honorarium and other allowances paid-to Medical Officer – authority not pointed out – Needs recovery Rs.7,58,500/-

During the course of audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, on verification of the paid vouchers, it is noticed that the services of a Medical Officer was engaged on a consolidated pay.

As per the cadre strength of the station there is no post of Medical Officer sanctioned to the university and there are no specific Government orders for the payment to be made and the authority under which such payment made was not pointed out to audit. Concurrence from the Government has to be obtained, since it is a recurring expenditure. In the absence of the same, the expenditure incurred as detailed below is held under objection.

Sl. No.	Name of the employee	Per month	year
1	Dr. N.R. Dwarakanth, Medical Officer	65000/-	758500.00

Immediate action would need to be taken to obtain ratification orders from the Government or to discontinue the payment of honorarium from the non-plan funds under intimation to audit.

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**11 Payment of remuneration to the Retired Professor income tax not deducted – Irregular – Needs recovery Rs.55,203/-**

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2019-20, it is noticed that an amount of Rs.5,52,053/- was paid to the Retired Professor towards remuneration.

As per the provisions under section:194 (J) of income tax Act, 10% of the remuneration has to be deducted from the individuals towards income tax as detailed below.

Sl. No	Name of the Employee	Amount for month	Total year payment	IT @10%
1	Sri. B. Seetaram, STO (Retd) Treasury	15500.00	104801.00	10480.00
2	Sri. N. Madhavan, Supdt (Retd), S.V. University	15500.00	119367.00	11936.00
3	K.ParthaSarathy Reddy, Supdt (Retd), ANGRAU	15500.00	116666.00	11666.00
4	N. Sudhakar Reddy, Ex. Hawalder	18000.00	211219.00	21121.00
	<b>Total</b>		<b>552053.00</b>	<b>55203.00</b>

But the college authorities have not deducted income tax of Rs.55,203/- from the retired staff engaged for teaching assistant, Physical director and medical officer which is irregular. Immediate action would need to be taken to recover the amount of Rs.55,203/- from the person or persons responsible and remit the same to the income tax department under intimation to audit.

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Accounts

Code 10

12 Income Tax not deducted – Needs recovery and remitted to income tax department – Rs.21,293/-

During the course of Audit on the account of Administrative Office of Sri Venkateswara Veterinary University, Tirupatifer for the year 2019-20, on verification of the following paid vouchers, it is noticed that the payments made towards annual maintenance charges and also amount paid to supplier/agencies towards supply of material basing on supply order of the competent authority as detailed below. However, as per the 194c of IT Act the payments made to a supplier or agencies without calculating and deducting income tax @ 2%, which is irregular and contrary to the rules. As per Income Tax act the every payment made to the agencies, should be taken into account for calculating income Tax.

S. No	Vr. No & date	Particulars	Amount (Rs.)	IT @ 2%
1	673/ 2019.20	Desional development of SVVU website from M/s. Bow and Baan Tech solutions, chennai	625632.00	12512.00
2	755/ 2019.20	Towards development online admission systems for Polytechnic from M/s. Bow and Beems Technology Solutions private systems, Chennai	439055.00	8781.00
		<b>Total</b>	<b>1064687.00</b>	<b>21293.00</b>

In view of the above, the amount of Rs.21,293/- towards, IT, would need to be recovered from the person or persons responsible and remitted to the Income tax department under intimation to Audit.

*Dr. J. S. Rao*  
*Comptroller's*  
*Office*

Code 11

13 Balances of Non-Plan Grants – Converted to other purpose – Details not produced – Needs action.

During the audit of Account No 11298 cash book of SVVU, it has observed that Rupees of 1,29,05,000/- on 15-07-2019 and Rs of 28849276/- on 30-12-2019, were transferred to Assistant Comptroller (Claims) Account No 000146 under head Revenue grant converted to Capital grant. The same has been identified in the previous audits. The matter has been brought to notice to the University authorities, informed that the Government has permitted to utilize the balance salary grants to capital works, and submitted a permission letter to the audit.

The Special Chief Secretary of Animal Husbandry, Dairy Development & Fisheries Department, Govt of A.P permitted through Letter No 2928/AH-II(3)/2016 on 30-08-2016 To the University for utilization of Balance available amounts under Salary head i.e.310-311 about the years from 2006-07 to 2015-16. by converting the revenue grant to a capital grant for the development of required infrastructural facilities in the University.

The university converting the balance revenue

Grants to capital grants and utilized them for different works from 2016-17 to 2020-21 financial year. The audit requested the authorities to submit details towards the total amount for conversion, but not furnished till the close of the audit.

Audit observed that Closing balances are more available in the Salary Grant under 310-311 head of account in all the years. This might have resulted in Either an Excess salary grant released by the Government or vacant sanctioned posts also included in number statements by the University Authorities for ascertaining the budget. The Government cannot sanction/release excess salary grants to the institutions, but the University authorities included the vacant sanctioned posts in budget proposals, resulting in balances in salary grants.

As per G.O. Ms. No. 43 the PD account Grants released during a particular Financial year lapsed by the treasury authorities by the end of 31st March of the succeeding Financial year which means the grants of the Current year lapsed by the 31st March of the next year. But, the authority concerned neither lapsed the balance nor surrendered the same to the grant releasing authority and retained the balance idle in the University accounts from 2006-07 to 2015-16 and utilized for other purposes since 2016-17 by converting the Revenue grant into Capital Grant.

The Audit informed the University authorities to submit details of conversion amount and advised to follow the financial rules released through various Government Orders.

Claims

Code 11

14 Goods and Service Tax Station wise paid challans not produced avoid in future – Held under objections

During the course of Audit on the Accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, it is noticed that amounts Towards GST was drawn and paid to the contractor. The station authorities have produced combined challans a regarding payment of GST and station wise challans regarding GST were not produced for the Audit. It is difficult to verify combined GST challan of various stations when auditing the drawn GST of a particulars station as it was not differentiated. The station wise GST paid challans may be obtained and produced to audit for verification. If any loss sustained would be recovered from the person/persons responsible and remit the same to the concerned department under intimation to Audit.

only equipment Cash book

Claims

Code 11

15 RIDF Cash book, Pass book & files were not produced - Needs early action

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2019-20, it is observed that the RIDF cash book, Pass book & <sup>same as Pass Book</sup> connected files were not produced to audit for verification. In the absence of the above records the payment made cannot be certified in audit. Early action would need to be taken for production of the same records. If any loss sustained in this regard the same may be recovered from the person or persons responsible under intimation to audit.

Cash book }  
Files } Claims  
          } Research  
          } Sanction



16 NAHEP Cash book, Pass book & files were not produced – Needs early action

During the course of audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, it is observed that the NAHEP cash book, Pass book & connected files were not produced to audit for verification. In the absence of the above records the payment made cannot be certified in audit. Early action would need to be taken for production of the same records. If any loss sustained in this regard the same may be recovered from the person or persons responsible under intimation to audit.

Comptroller's Peshi  
(or)

NAHEP wing

5

Serial No. 10

17 CADRE STRENGTH PARTICULARS NOT SUBMITTED

The maintenance of cadre strength is a very important statutory objective for every organization.

For allotment of the budget through the head of Accounts of pay and allowances and other contingencies, every Organization should maintain Cadre strength Properly.

Sanctioned Cadre strength means "the number of posts sanctioned in various scales by the Competent Authority in respect of each department/division/Zonal Offices etc. of the Particular organization"

Every year The University submitted its cadre strength particulars to the Audit, but the figures do not match as compared with the previous years. The Audit requested the University authorities to submit correct details, no action has been taken till the close of the Audit.

The following important cadre strength data was not furnished by the Institution for verification.

1. Sanctioned cadre strength Particulars of Teaching and Non- teaching staff (Cadre wise sanctions for both administrative office and its Constituent institutions.)
2. Cadre wise and Institution wise Post Sanctioned particulars with GO Numbers
3. No of persons permitted on contract /outsourcing cadre wise with Government order

The university has not maintained consolidated cadre strength details by maintaining Sanctioned strength register. This register is kept and maintained up-to-date by the administration section to watch the sanctioned strength in respect of permanent/temporary casual temporary posts (cadre wise). Group-wise distribution of sanctioned strength is also to be maintained to watch the working strength with reference to the sanctioned posts and to prepare the staff proposals. Proper and up-to-date maintenance of this register helps the administration section to obtain necessary sanctions for the continuance of temporary posts before the close of the financial year.

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The following observations noticed during the Audit

1. University **redeployed posts** from one institution to another institution by its orders, but ratification orders were not obtained from the Government.

2. **Regularization of Temporary posts:** University made appointments on contract basis for Projects as for Guidelines issued by the Funded departments for a limited duration. The appointments are purely temporary, and posts are created only for a project or program for a specific period. When the project/program was completed, the employees should be discharged from their posts. The University did not follow the guidelines of the scheme/ project, and continued the staff by either shifting to another post or merging into University posts.

3. **Irregular promotions:** University promoted employees as against the sanctioned cadre posts and posted them into KVK's /project posts which are assisted by ICAR /Central Government. The original posts are kept vacant till filled by contract employees or appointed by new recruitment. It affects both the performance of the University/ institution and loss to the Government funds.

4. **Place of working and place of sanctioned posts of the employees are different:** The University transferred and posted the employees as against the non-sanctioned post for administrative reasons. The employee drew their Pay and allowances from one Institution's head of account and worked in another Institution. In the said cases, HRA and other benefits have wrongly allowed for the employee working place instead of post-sanctioned place.

5. **Establishment of New Institution:** Some instances the university established a new institution/ office without obtaining sanction posts from the Government. The University redeployed the sanction posts from existing institutions to new institutions but no action has been taken for ratification by the Government.

In the above situations, the employee working place and the post-sanctioned place is different. It adversely affects both the institutions in terms of Institution performance as well as financial loss. In the absence of regular staff and the service utilized from other institutions, the progress of both institutions adversely affects and reflects institutions' objectives and institution work.

Government or any Competent authority sanctioned Cadre strength for any institution/organization by Established objective and its nature of work. Improper maintenance of cadre resulted in negative performance to the institution. The audit suggested to the

University authorities to take necessary preventive steps to reduce this type of practice and follow government rules in both postings and promotions.

Hence Audit advised the University authorities to verify irregularities and take action for rectifications. Also instructed to follow the existing rules in establishment matters. If necessary obtain ratification orders from the Government for redeployment posts/promotions and maintain cadre strength with sanction posts. Submit Action taken report and Cadre strength details with relevant GO's for Audit verification

- 18 Land sale to AMC Palamaneru - Amount received from AMC Palamaneru Rs.36,30,000/- through online to Direct receipt details for received not produced – needs early action.

During the course of audit on the accounts of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2019-20, an amount of Rs.36,30,000/- was received to Direct receipts of University for sale of land to AMC palamaneru. The connected file along with the government orders for sale of land was not produced to audit for verification. In the absence of the file along with government order the payment made cannot be admitted in audit and is held under objection. If any loss sustained in this regard the same may be recovered from the person, or persons responsible.

*Research section*

19 ANNUAL ACCOUNTS NOTSUBMITTED TO AUDIT – NEEDS ACTION

The Consolidated Annual Account and the head wise / account wise Annexure were not submitted to the audit for verification. Thus it is difficult to ascertain accuracy of accounts and identified the irregularities in accounts by audit.

Immediate action may therefore to taken to prepare and produced Annexure to the audit for verification to avoid irregularities in accounts

Ac (Budget)  
B<sub>3</sub> section.

**20 Research- Details not produced – Needs action**

The University received huge amounts from State and Central Governments and other Government institutions in the shape of Grants and funds to promote agricultural research within the state. Conducting research work in the development of high-yielding varieties, the new Variety of hybrid seeds, plant or crop protection, and innovation of new technologies for Dry land and rain fed areas, etc was one of the primary objectives of the University

The research programs were performed at the different associate institutes of the University like KVK.s colleges, etc. The University Incurred ----- expenditure for research work during 2019-20.

The following information has not been furnished to the Audit for verification.

1. Institution wise funds/grants released and expenditure details in the Fy 2019-20
2. Details of the projects (new and Existing projects )and their duration
3. Results of the Research activities (New varieties of seeds, plants, etc.)
4. Production of seeds (Quantity of breeder seed and Foundation seed)
5. details of the Agencies received per indents/quantity of indent/ Type of seed (Breeder or Foundation) Quantity of actual produce/amount realized

Non-Furnishing the above information, the audit not be verified the achievements of the researches

1. whether the Institution produces different varieties of seeds as per the demand or not.
2. Whether Project/ Research completed within time or not
3. Whether funds released/utilized properly for Research work, or work was stopped midway due to shortage of funds, are not known in the Audit.
4. Farm Land details: How much land was available or allotted and utilized for the project/ research work was not known
5. Receipts: Difference in production and sales are not known variation in amount realization if any for different farm produces were not known.
6. Loss, If any due to sale of seed as Non-seed and sale of seeds at a lower rate, not known.

Due to the absence of the above information, the correctness of the utilization, achievement of the Objective, and the progress of the Research, could not be ascertained in the audit, the same held under objection. Immediate steps are taken to produce details for the Audit for evaluating the work progress in research institutions

21 Emergency Health allowance & Other allowance drawn by the teaching staff who are deputed to Government departments to University – Irregular – Needs recovery Rs.28,350/-

During the course of Audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, it is observed that the following Teaching staff were drawn and being paid the special Emergency Health allowance & Other allowance as details below.

Sl. No.	Name of the employee & Designation	Period	Amount
1	Dr. D. Srinivasa Rao, Technical Officer	Risk allowance +PG allowance 350+1000 = 1350 (02.05.18 to 29.02.20) (21M x 1350)	28350.00
		<b>Total</b>	<b>28350.00</b>

It is also observed that no government orders were found to draw Emergency Health allowance & other allowance to the above staff for doing of teaching. The special pay and allowances were paid to the teaching staff under which authority was not explained to Audit. Hence, it is irregular and contrary to the special pay allowance rules.

In view of the above the amount paid towards special pay & allowance Rs.28,350/- not admitted in audit would need to be recovered from the person or persons responsible and credited to the SVVU general fund account under intimation to audit and the authority/rule under which the above such facility is eligible to teaching staff was not pointed out to audit.



22 Medical allowance paid to the employees government concurrence not obtained – Needs recovery of Rs.19,917/-

During the course of audit on the accounts of Administrative Office of Sri Venkateswara Veterinary University, Tirupati for the year 2019-20, it is noticed that an amount of Rs.19,917/- was drawn and paid to the staff at the rate of Rs.500/- per head in two installments towards medical allowance. It is noticed that the medical allowance for each employee was enhanced form 250/- to 500/- as shown in the statement below even Rs.250/- of medical allowance is not permitted from the Government.

Sl. No.	Name	Designation	1 <sup>st</sup> inst	2 <sup>nd</sup> inst	Total
1	Dr. T.S. Chandrasekhara Rao	DVsci.,	250.00	250.00	500.00
2	Dr. D. Srinvasa Rao	Registrar	250.00	250.00	500.00
3	Dr. T.V. Ramana	DFSci.,	250.00	250.00	500.00
4	Dr. V.Padmanabha Reddy	DDSci.,	250.00	250.00	500.00
5	Dr. D. Sreenivasulu	Director of Extension	250.00	250.00	500.00
6	Dr. K. Sarjan Rao	DSA	250.00	250.00	500.00
7	Dr. J.V. Ramana	COE	250.00	250.00	500.00
8	Dr. K. Basava Reddy	P.R.O	250.00	250.00	500.00
9	Sri. M. Reddeppa Reddy	Joint Registrar	250.00	250.00	500.00
10	Sri. V. Mohan	Dy. Registrar	250.00	250.00	500.00
11	Sri. S. Ramamohan Rao	Dy. Registrar	250.00	250.00	500.00
12	Sri. S.K. J. Badulla Satraj	Asst. Comptroller	250.00	250.00	500.00
13	Sri. P. Venkatesu	Asst. Registrar	167.00	0.00	167.00
14	Sri. D. Kiran Babu	Asst. Registrar	250.00	0.00	250.00
15	Sri. C.S. Gupta	Asst. Comptroller	250.00	250.00	500.00
16	Md Sirajuddin	Asst. Registrar	0.00	250.00	250.00
17	Sri. Y. Seshu Babu	Supdt	250.00	0.00	250.00
18	Sri. B. Girish Babu	Supdt	250.00	0.00	250.00
19	Smt. L. Kirshna Kumari	Supdt	250.00	0.00	250.00
20	Sri. M. Rajesh Reddy	Supdt	250.00	0.00	250.00
21	Smt K. Daya Padmaja	Supdt	250.00	250.00	500.00
22	Sri. K. Muralidharan	Supdt	250.00	250.00	500.00
23	Sri. P. Manohar	Supdt	250.00	250.00	500.00
24	Sri. R. Narayana Rao	Supdt	250.00	0.00	250.00
25	Sri. E. Raghu	Supdt	250.00	250.00	500.00
26	Smt. M. Chithanya	Supdt	0.00	250.00	250.00
27	Sri. A.V.S. Gopalacharyulu	Supdt	250.00	250.00	500.00
28	Smt. G. Jyothi Kumari	Supdt	250.00	250.00	500.00
29	Srmt. A.S. Naga Lakshmi	Supdt	250.00	250.00	500.00
30	Smt V. Padma	Supdt	250.00	250.00	500.00
31	Smt. N. Hima Bindu	Supdt	250.00	250.00	500.00
32	Sri. B. Yedukondalu	Sr. Asst.	250.00	250.00	500.00
33	Sri. G. Chandrasekhar	Sr. Asst.	250.00	250.00	500.00
34	Sri. G. Lakshminarayana	Sr, Asst.	250.00	250.00	500.00
35	Sri. G. Nagaraja Reddy	Sr. Asst.	0.00	250.00	250.00
36	Sri. G.V. Chalapathi	Driver	250.00	250.00	500.00

Sl. No	Name	Designation	1 <sup>st</sup> inst	2 <sup>nd</sup> inst	Total
37	Sri. A. Sankaraiah	Driver	250.00	250.00	500.00
38	Sri. R. Ramana	Driver	250.00	250.00	500.00
39	Sri. R. Chandra Babu	Record Asst.	250.00	250.00	500.00
40	Sri. N. Murali	Record Asst.	250.00	250.00	500.00
41	Sri. G. Dasaradha Rao	Cook	250.00	250.00	500.00
42	Sri. A. Venkataramana	Office Subordinate	250.00	250.00	500.00
43	Sri. A. Venkasubbaiah	Office Subordinate	250.00	250.00	500.00
44	Sri. B. Subramanyam	Office Subordinate	250.00	250.00	500.00
45	Sri. C. Chandrasekhar	Office Subordinate	250.00	250.00	500.00
			10417.00	9500.00	19917.00

In view of the above defects, the amount of **Rs.19,917/-** excess paid is held under objection. It is suggested to get permission from the government regarding medical allowance.

The action has to be taken by the University to get recovery from the concerned person and remitted to the Non-Plan expenditure.

OP Section

Code 14

23 Transport Department - Vehicle allotted to Minister Peshi without proper permission from Govt. - Rs.4,20,000/-

During the course of Audit on the account of **Administrative Office of Sri Venkateswara Veterinary University, Tirupati** for the year 2019-20, on verification of the vouchers of the Transport department, it is noticed that vehicle were provided to Minister Peshi without proper authentication. The transport incharge have not produced any supporting documents/permissions regarding the allocation of Vehicle to Minister peshi. Hence the expenditure incurred as mention below, is held under objection

Sl. No.	Vr. No. & date	Particulars	Amount
1	98/2019.20	Amount paid to M/s. Marupudi Tours & Travels, Guntur, towards Vehicle hiring charges to Minister peshi every month (35000/-x12M)	420000.00
		<b>Total</b>	<b>420000.00</b>

Ac budget

Code 16

24 UC's NOT FURNISHED FOR AUTHORIZATION / UC's FURNISHED WITHOUT SUBMITTING THE RECORDS

According to Art. 211-A (2) of the Andhra Pradesh Financial Code Volume-I. Read with Govt. Memo. No.46825/Accts/75 dt. 6-1-1996, it is the responsibility of the Grant receiving authority to send the utilization certificates in the proforma prescribed duly certified by the Audit Officer, State Audit Department. In respect of the amounts received from different organizations like, RKVY, ICAR, Government of India, the university is required to submit Utilization Certificate for each year duly collecting the data from the Institutions. But Utilization Certificates were not furnished to audit for certification and transmission to the grant releasing authorities concerned by the institutions.

The University / Associate Institutions Submitted UC's for authorization without submitting the Expenditure details with cash book and connected records /-vouchers. As request made by the University Audit department authorized UC's with condition to submit all the details at the time of Post Audit, but no action has taken by the university either to submit all the expenditure details before finalize the consolidated audited UC or instructed to the Associated institutions to produce all the relevant records at the time of Institution Audit.

The procedure followed at present was incorrect and against the rules, hence it is advised to the authorities to issued orders to the Associated institutions to produce all the expenditure details along with relevant records to the Audit Department, before finalizing the Consolidated UC.

**25 NON MAINTAINANCE OF DCB REGISTER**

The DCB is required to be maintained by the University to ascertain the Fees dues at any time. Audit was observed that the same was not maintained the University. Due to non maintenance of DCB it is difficult to ascertain as how much Fees (Affiliation/ admission and Examination fees etc.) was actually collected and balance to be collected by the university.

26 NON MAINTAINANCE OF CENTRAL STOCK REGISTER

As per delegation of Financial powers Associate Dean/Heads of the Institution purchased Items from the different organizations, for departmental purpose. But university not maintained Central stock register to be recorded items in the register. These register containing Furniture, electronic Items such as computer Xerox machines Fax machine etc. And electrical items such as air Conditioner Fans Refrigerators etc., is also required to be maintained in the University These Register will give clear picture of infrastructure available with the Departments/University and also to assess future requirements.

27 NON MAINTAINANCE OF FIXED ASSET REGISTER

All the Government departments / educational Institutions / Universities are required to maintain assets register containing the assets possessed and acquired by the University such as and Buildings etc. The University holds farm lands office buildings etc in its head quarter and unit offices or research stations spread across the State. However Asset registers for the assets available with the colleges research stations KVK's DAATT centers etc located across the state were not being maintained either by the University or by the respective institutions which indicates lack of monitoring on Fixed Assets.

28 GENERAL OBSERVATIONS IDENTIFIED DURING THE AUDIT – NeedsAction for rectification

During the Audit, the following observations are noticed repeatedly and communicated from time to time through audit notes. But Head of the institutions has not been taken action for minimizing such objections. The frequently identified observations are

- OP
1. Payment of Medical allowance not permitted to the employees – needs Government concurrence.
  - OP
  2. Farm allowance paid to the staff not related to the farm work, like office staff drivers, etc.
  - OP
  3. Credit invoice bills Submitted instead of original cash bills.
  - OP
  4. Manual GST bills Submitted instead of computer-generated bills
  - OP
  5. TDS for IT and GST.

The above observations are noticed frequently in the audit, but no action was taken for rectification. Audit advises that implementing the government instructions is the primary responsibility of the Head of the department, suggested the university Authorities, instruct their heads of institutions for implementing the Government instructions to minimize the above objections. Any deviation noticed in this regard action may initiate against the institution head.



PENDING OBJECTIONS

( 25 ) Objections involving an amount of Rs. 23,59,237/- are pending for the year 2019-20 as detailed below. Action would need to be taken for their early settlement.

  
Audit Officer

ABSTRACT-

Sl. No.	Para No.	Amount	Code No.
1	4	141464.00	7
2	5	782510.00	8
3	6	0.00	9
4	7	0.00	9
5	8	0.00	9
6	9	132000.00	9
7	10	758500.00	9
8	11	55203.00	10
9	12	21293.00	10
10	13	0.00	11
11	14	0.00	11
12	15	0.00	11
13	16	0.00	11
14	17	0.00	11
15	18	0.00	11
16	19	0.00	11
17	20	0.00	11
18	21	28350.00	13
19	22	19917.00	13
20	23	420000.00	14
21	24	0.00	16
22	25	0.00	18
23	26	0.00	18
24	27	0.00	18
25	28	0.00	18
<b>Total</b>	<b>25</b>	<b>2359237.00</b>	