



OFFICE OF THE PRINCIPAL ACCOUNTANT
GENERAL (AUDIT) ANDHRA PRADESH,
VIJAYAWADA - 520002



Lr.No. PAG(Audit)/AP/AMG-I/Edit-III/U-III/2023-24/263

Date: 08-09-2023

✓ To
The Principal
Government Degree College,
PVKN,
53VX+F6H, Sanjeev Gandhi Nagar, Chittoor,
Andhra Pradesh, 517002
Sir/Madam,

Sub: IR on the Accounts of O/o the Principal, Government Degree College,
PVKN, Chittoor, Andhra Pradesh for the year 2023-24

I am to forward herewith the Inspection Report on the accounts of O/o the Principal, Government Degree College, PVKN, Chittoor, Andhra Pradesh for the year 2023-24 and to request that your replies may be arranged to be furnished to this office along with your specific remarks within four weeks from the date of receipt of this report.

The receipt of the Inspection Report may kindly be acknowledged.

Yours faithfully

SENIOR AUDIT OFFICER

Copy to
The Commissioner of Collegiate Education, 1367, Street Number 1, Sri Lakshmi Narasimha Colony, Mangalagiri, Andhra Pradesh 522503 for information and necessary action.

SENIOR AUDIT OFFICER

**INSPECTION REPORT ON THE ACCOUNTS OF OFFICE OF THE PRINCIPAL,
GOVT DEGREE COLLEGE (PVKN), CHITTOOR FOR THE YEAR 2023-24**

PART-I- (Introduction)

The audit of office of the PRINCIPAL, GOVT DEGREE COLLEGE (PVKN), CHITTOOR was conducted from 24/07/2023 to 01/08/2023 by the following members of field audit party of office of the Audit, Andhra Pradesh.

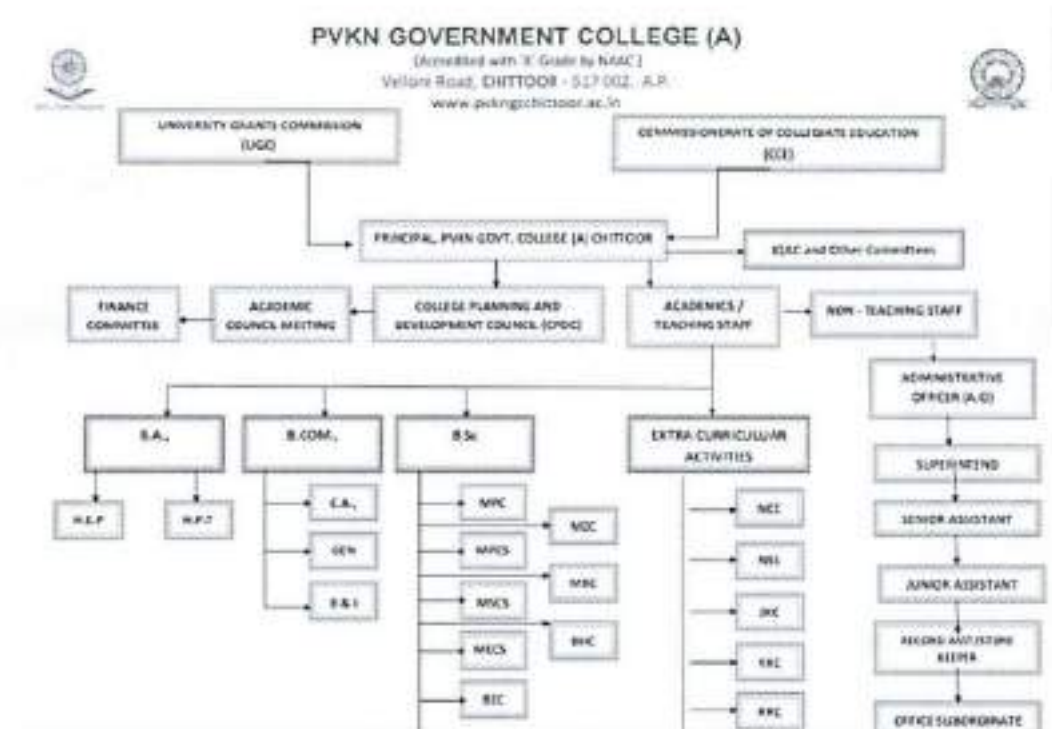
| Name | Designation | Member from | Member till |
|----------------------|-------------------------|-------------|-------------|
| SRINIVASA RAO J | SAO Field | 24/07/2023 | 01/08/2023 |
| SURESH KANTH M | Assistant Audit Officer | 24/07/2023 | 01/08/2023 |
| Satish Kumar Darmaji | Assistant Audit Officer | 24/07/2023 | 01/08/2023 |

The audit was supervised by the following officers.

| Name | Designation | Effective from | Effective to |
|----------------------|-------------|----------------|--------------|
| SRINIVASA RAO J - II | SAO Field | 24/07/2023 | 01/08/2023 |

Overview: The PVKN Government Degree College(A), Chittoor was established in 1961 with an objective to emerge as an outstanding academic institution with quest for excellence in teaching, learning and research to impact, sustain and apply knowledge and skills in an interdisciplinary environment with consideration for ethical, social and ecological values to curve out professionals of integrity and character for nation building. It is an autonomous college affiliated with the Sri Venkateswara University, Tirupati offers various Under-graduate, Postgraduate, need-based certificate and value-added courses. The college was recognized by the University Grants Commission under section 2(f) and 12(B). The College was accredited with 'A' Grade in 2017 by NAAC. College has students strength of around 1311 students in the academic year 2022-23.

Organogram



a) **Organizational Hierarchy:** The Principal is overall Head of the Institution assisted by HoDs and Lecturers on teaching side, and other ministerial staff on non-teaching side for implementation of various schemes and activities.

b) **Budget position:** The budget for the period from 2018-19 to 2023-24 (up to July 2023) is as follows: (Rs. In Lakhs)

| S.No | Year | Budget Released | Expenditure | Excess/Savings | Remarks |
|------|---------|-----------------|-------------|----------------|---------------------------------|
| 1 | 2018-19 | 21,90,000 | 16,77,595 | 5,12,405 | - |
| 2 | 2019-20 | 4,52,165 | 3,66,529 | 85,636 | - |
| 3 | 2020-21 | 4,34,500 | 2,24,856 | 2,09,644 | - |
| 4 | 2021-22 | 5,20,500 | 4,27,963 | 92,537 | - |
| 5 | 2022-23 | 4,05,500 | 3,22,296 | 83,204 | - |
| 6 | 2023-24 | 1,16,000 | - | 1,16,000 | No Budget was not yet utilized. |

c) **Incumbent officers:**

The following officers held the charge of the post of the Principal, PVKN Government College (A), Chittoor during the periods covered by Audit.

| Sl.No | S/Sri/Smt. | From | To |
|-------|----------------------|------------|------------|
| 1. | Dr. G. Ananada Reddy | 24.02.2014 | 30.06.2010 |
| 2. | Dr P Jeevan Jyothi, | 25.07.2010 | Till date |

SCOPE OF AUDIT

The accounts of Office of the Principal, PVKN Government College (A), Chittoor was last audited during 2018-19. During the present audit the accounts during the period 2018-19 (December 2018) to 2023-24 (July 2023) were generally examined and a test check was conducted along with number and nominal audit.

e) Audit Mandate:

The Audit was conducted in accordance with the applicable Auditing Standards of section 14 of C.A. G. of India (DPC) Act and the applicable Auditing Standards of Comptroller and Auditor General of India.

f) Disclaimer: The report has been prepared on the basis of the information furnished and made available by the Auditee institution. The office of the Principal Accountant General (Audit), Andhra Pradesh, Vijayawada disclaims responsibility for any misinformation and/or non-information on the part of the auditee institution.

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

Reference Number: OBS-846958

PARA-I: Imprudent and unfruitful expenditure on construction of "New Toilet Block- Rs.24 Lakh and deviation in execution of construction Work adjacent to the existing girls hostel (First floor) with an Estimation of Rs. 343.75 Lakh from NIRF Funds

I) Imprudent and unfruitful expenditure on construction of "NEW TOILET BLOCK" – Rs 24 Lakh

The Existing Hostel building of PVKN Government College (A), Chittoor was handed over to BC Welfare Department on hire basis with effect from 21.06.2017 to run BC Girls Hostel. However, female students residing in the hostel brought to the attention of the Hostel Welfare Officer their concern about the inadequate toilet facility vide letters dated 12.08.2020. The Principal has proposed in the committee meeting of CPDC and decided to construct toilet block consists of 10 fresh wash rooms and 10 toilets adjacent to the existing women's hostel vide CPDC resolution dated 19.10.2020. Subsequently, the Principal, requested the Executive

Engineer, PIU Division, Panchayat Raj Department, Chittoor to prepare estimates for construction of Toilet Block of 10 fresh rooms and 10 toilets with the provisions of two stairs-foundation, pillars, columns, foundation with RR Stones and Septic tank.

As per Procdgs. Rc. No125/A/Women's Hostel/2021 dated 29.09.2021, the Principal, PVKN Govt College(A), Chittoor, accorded the administrative sanction for Rs 25 Lakh for construction of Toilet Block adjacent to the Women's Hostel. The estimate for the said work was prepared by the Panchayat Raj Department for an amount of Rs 25 Lakh. The Civil work was executed by Panchayat Raj Department, Chittoor. The agreement dated 29.12.2021 was concluded between the Chief Engineer, MGNREGS, Panchayat Raj, Chittoor and Sri J Prasad, Contractor, Chittoor for the said work with a contract value of Rs.22,06,512.16. The time for the completion of the above said work was six months (i.e. 28.06.2022) from the date of agreement.

It was seen in Measurement Book that the total value of work done was Rs. 24,89,008/- and the same was paid by PVKN Govt College, Chittoor. Further, no recording of Slab/Roof Work was noticed in Measurement Book till date, but the Roof work was completed by Jan, 2022. During Physical verification of the civil work with college staff, it was noticed that roof work was completed and the same was ascertained from the Principal that the roof was completed in Jan 2022 itself.

As per Lr. Roc No AEE/ PVKN/CPDC/ Toilet Block/2022-23 dated 26.04.2022 **the first revised working estimate** was prepared for Rs. 45 Lakh for the same toilet block work on the following reasons.

1. While preparing the previous/original estimate, the work was not structurally designed. As per the request of the principal the structure was designed before commencement of the work for a strength of 300 pupil with additional two floors for future requirement and hence foundation cost is increased.
2. The provision for septic tank was not there in the original (previous) estimate.
3. The allocated work site is low lying area, due to which basement of the toilet block is raised up to 1.00 mts above ground level.
4. Since the toilet block is 6.00 mts away from the women's hostel, a corridor was constructed to toilet block in view of safety of girls.

The above reasons are not tenable, because two floors for future foundation pillars column requirement provision and Septic Tank Provision are there in First Estimate on 26.08.2021

Subsequently, the **second revised working estimate** was prepared within 25 days and the revised working estimate amount was reduced further from Rs.45.00 lakh to Rs.33.80 Lakh vide Lr. Roc No AEE/ PVKN/CPDC/ Toilet Block/2022-23 dated 20.05.2022. Reasons for reduction of estimate cost in the revised estimate dated 20.05.2022 when compared with the first revised estimate dated 26.04.2022 was not forthcoming in the second revised estimate letter/ records produced to Audit. Further, Executive Engineer, PIU Division, Chittoor had requested Rs. 10 Lakh for completion of balance work in full shape vide Lr.Roc. No. B1/15/2021/CPDC Work/2021 dated 23.05.2022. As per handed over certificate issued by Asst Executive Engineer, PIU, Chittoor, the incomplete work was handed over as completed work to the Principal, PVKN Govt College, Chittoor on 28.06.2022. Further, Vide letter Rc No 01/ CPDC/ Toilet block/ Hostel/ 2021 dated 21.09.2022, as the Principal was unable to meet the above excess amount and requested the Panchayat Raj department to close the entire work till its present stage/completion and requested to inform the balance amount was to be paid to contractor in order to get approval from CPDC for making the balance payment, if any.

Further, Executive Engineer, PIU Division, Chittoor had prepared a line estimate of Rs. 9 Lakh for providing Roof slab to above said work and requested the Principal, PVKN Govt College, Chittoor to obtain the necessary Administrative Sanction vide Lr Roc No TO/ Line Estimate/ Chittoor dated 05.12.2022. **However, roof slab to the above said work was already completed as of January,2022.**

Meanwhile, the Principal, PVKN Govt College (A), Chittoor requested the Executive Engineer, APEWIDC to prepare detailed estimate for the balance work of toilet block vide Rc No 01/ Toilet block/ Hostel/2021 dated 22.09.2022. In response to the above letter, Dy.EE, APEWIDC had prepared an estimate for Rs. 26 Lakh to complete the balance work vide Lr No AE/ Toilet Block-Estimate/2022 dated 06.10.2022.

However, the Civil work is pending till date as it was in Jan 2022. Thus, due to improper planning, intended purpose i.e., to provide toilet block for inmates of girl's hostel, was not served even after incurring an expenditure of Rs. 24,89,008 /-. The entire expenditure of Rs.24,89,008/- became unfruitful and imprudent.

In this connection, the following information may be furnished .

- a) Already , in 30.09.2019 a DPR(detailed Project Report) was submitted for construction on the existing hostel (First floor) with an estimate cost of Rs. 343.75 Lakh from NIRF Funds. Reasons for proposal for Construction of permanent new toilet block from CPDC funds on 19.10.2020 may be stated.
- b) Reasons for preparation of estimate for construction of toilet Block without proper structural design.
- c) When the toilets are to be built adjacent to hostel building, the area is low lying and away from the hostel building, Reasons for not taking these aspects into consideration while preparing the estimate. Whether the authorities preparing the estimate had visited the site before preparation of estimate?
- d) Whether the estimate was seen before commencing the work that all the works are covered in the estimate?
- e) When there are so many changes in the work as stated above, why the estimate was not revised before commencement of the work?
- f) Reasons for not recording roof work measurements in the M-book till date may be stated.
- g) Reasons for preparing/receiving estimate from the EE, PIU, Chittoor for roof work, when the same was already completed may be stated.
- h) Reasons for preparing revised estimate for Rs.45 lakh and reducing it to Rs.33.80 lakh in second revised estimate may be stated.
- i) Whether Panchayat Raj Department was the nodal agency for executing the Collegiate Education works? If not, reasons for assigning the toilet block work to Panchayat Raj Department may be stated.
- j) Reasons for changing Executive Agency from Panchayat Raj department to APEWIDC may be stated.
- k) Steps taken to complete the work of construction of remaining toilet block work may be stated.

When reasons for above observations called for, the principal replied for (a), consturction of tiolet block was initiated from CPDC funds due to girl student request and non release of NIRF funds to APEWIDC till date.

Department reply is not teanable (a) if NIRF funds delayed, college might have constructed temporary arrangement for students not permanent construction by spending 25 Lakh as already Rs.343.75Lakh was santioned for construction of First floor under NIRF Funds and construction was already compleated upto pillar level.

For (b) to (j) reply would be furnished after the same were obtained from Panchayat Raj Department, for (k) as panchayat raj department delayed the construction work, the remaining work assigned to APEWIDC, for (l), the remaining work would be completed as and when CPDC funds were accumulated.

II. Deviation in Execution of Construction Work adjacent to the existing girls hostel (First floor) with an Estimation of Rs. 343.75 Lakh from NIRF Funds

The Special Commissioner of Collegiate Education, Andhra Pradesh had submitted a proposal for transforming the thirteen Government Degree Colleges one from each District into Model Degree College and to stand at National level for National Institutional Ranking Framework (NIRF) ranking as pilot project. The PVKN Govt college was selected as one among thirteen Colleges. Accordingly, DPR Prepared by PVKN in 30.09.2019 for construction on the existing hostel (First floor) with an estimate cost of Rs. 343.75 Lakh.

Government of Andhra Pradesh had accorded administrative sanction of Rs. 343.75 Lakh for construction of Women's Hostel in order to implement the NIRF pilot project vide G.O No 15 dated 03.02.2022 of Higher Education Department. An agreement was concluded on 29.08.2022 between the Executive Engineer, APEWIDC, Vijayawada and Sri G L Prasad, Contractor for the said work for an amount of Rs.2,68,41,366/- The time for the completion of the above said work is 9 months from the date of agreement.

During Physical verification and information furnished by A.P. Education & Welfare Infrastructure Development Corporation (APEWIDC) it was noticed that the work was initiated and completed up to foundation level. The total value of work done was Rs.1 Cr as per information furnished by Dy EE, APEWIDC, Chittoor on 01.08.2023. It was also noticed that the construction of civil work commenced at the site adjacent to the existing Women's Hostel not on First floor of Existing Women's Hostel as mentioned in the DPR. If the civil work was initiated as per DPR submitted, the expenditure incurred for foundation for the construction of new girls hostel may be saved/ reduced to Government. The work is pending.

In this connection, the following information may be furnished .

- a) Reasons for deviation from DPR in construction of new Hostel with NIRF funds may be stated.

- b) Whether any approval taken for deviations in DPR submitted for NIRF Funds from Competent Authority.

When reasons for above observation called for, it was replied that due to change in design, the construction of Hostel Building was not initiated on the floor of existing Hostel Building as per DPR submitted.

Regrettably, the two works were incomplete at present, leading to an unfortunate impact on the access to essential facilities, notably toilets, which is crucial for the dignity of women students. This situation has the potential to influence admissions to both the Hostel and the College itself particularly among female students interested in pursuing UG/ PG courses. Finally the intended purpose was also not served.

Reference Number: OBS-854021

PARA-II: Certain Observations on RUSA Civil Works

Ref:- In reply to Audit Requisition Number AREQ 21- 274791

During the 6th Project Approval Board(PAB) meeting held on 13-04-2015, an approval was granted to an amount of ₹ 2.00 Cr under "Infrastructure Grants to Colleges" (component 7 under RUSA 1.0)" to PVKN Govt College, Chittoor. This approval allocation was for the purpose of enhancing college's infrastructure. As per revised DPR for Rs 2 Cr, with Rs 140 Lakh was allocated for Civil Work. This involved the construction of three technologically enabled classrooms (Rs.70 lakh) and the renovation/ Upgradation of Existing Facilities (Rs.70 lakh). Accordingly an amount of Rs 60 Lakh was allocated to procurement of New Equipment/facilities. This revised DPR was submitted on 04-09-2018 to State Project Director, RUSA, for further submission to Rashtriya Uchchatar Siksha Abhiyan (RUSA), MHRD, Government of India. However, the document proof of approval for this revised DPR is not forthcoming from the records produced to Audit.

As per Letter dated 06.2015, Commissioner of Collegiate for Education, A.P. has accorded the administrative sanction for construction of new buildings & renovation/upgradation of existing facilities with RUSA funds duly allotting the work to the Panchayat Raj Department as executive agency. Accordingly, agreements were concluded with the Panchayath Raj for civil works and renovation work with the contractors as detailed in the Annexure I shown in the table below.

Renovation of Existing Auditorium

Upon examining the records submitted pertaining the works outlined in Annexure-I (shown below) reveals a deliberate division of the “**Renovation of Existing Auditorium**” into five works to give undue benefit to the two contractors as it could be given as single work duly following the procedures in vogue. Further noticed that the three works; 1. Providing Chemical Treatment to Roof of the existing Auditorium 2. Providing HYSD Steel Bars and Cement concrete on second floor 3. Flooring with high polished Granite Stone, wall putty and Internal painting etc., were entrusted on nomination basis to avoid calling tenders by splitting the works.

The matter of giving undue benefit to the contractors by splitting up of works as against the circular No 1 dated 16.04.2016 of Commissioner of Collegiate Education and not going for tenders for three works as a single work (S No. 3,4 & 5) is brought to notice and offer comments if any.

Renovation of Existing Auditorium:

For the work “Renovation of Existing Auditorium”, detailed estimate was prepared for Rs.38.00 lakh and the estimate contract value in detailed estimate was Rs 32,41,201 including provision of Rs 11,70,000/- for seating system . Tenders were called for ECV value of Rs 20,54,201 by avoiding provisions for seating system. The contractor bid for the work for an amount of Rs.19,26,224 which is 6.23% less and the bid was accepted, work was awarded to the contractor. But the work was not completed within the agreed amount and supplemental agreement was entered with the contractor for an amount of Rs.28,04,868 (6.23% less on Rs.29,91,221.56). The total ECV value in the agreements was Rs. 50,45,423/- which is more than 145% on actual ECV in detailed estimates.

Upon further analysis, it has been uncovered that certain discrepancies exist within the electrification and door works associated with the project. Specifically, these irregularities pertain to the introduction of higher valued elements through supplement agreements, outlined within Serial Numbers 13 to 47, with a cumulative value of Rs. 8,57,629. It has come to light that these higher valued additions were already encompassed within the detailed estimate of the project, but at significantly lower values.

For instance, the electrification work that was introduced through the supplement agreement at Serial Numbers 13 to 47, worth Rs. 8,57,629, was actually part of the initial detailed estimate

for the "Improvements to Renovation of Existing Auditorium" project. This detailed estimate was initially prepared for this work under Serial Number 9, and its value was Rs. 2,50,000. Consequently, the value of the electrification work introduced through the supplement agreement inflated the original estimate by more than 243%.

Similarly, a similar situation arises with regard to door works. The supplement agreement from Serial Numbers 9 to 11, amounting to Rs. 2,27,036, pertains to door works that were already encompassed in the detailed estimate for the "Improvements to Renovation of Existing Auditorium" project. This original estimate was prepared for the same work under Serial Number 8, with a value of Rs. 20,000. The supplement agreement consequently caused an increase of more than 10 times (1035%) in the valuation of the door works when compared to the original detailed estimate.

Furthermore, it is noteworthy that these supplement agreements were executed after a period of two years from the completion of check measurements. This delay in concluding the supplement agreements raises concerns, particularly as it appears that competitive bidding was avoided. The outcome of this situation was an undue advantage being conferred upon the contractors involved.

1.Improvements to Renovation of Existing Auditorium:

For the work "Improvements to Renovation of Existing Auditorium", detailed estimate was prepared for Rs.32.00 lakh and the estimate contract value in detailed estimate was Rs 26,01,020 (including provision for doors, electrification, auditorium furniture and sound system of Rs 6,70,000/-). Tenders were called for ECV value of Rs 19,31,020 by avoiding above provisions (i.e doors, electrification, auditorium furniture and sound system).

During the this process, a contractor submitted a bid of Rs.18,35,241 which is 4.96% less and the bid was accepted, work was awarded to the contractor. But the work was not completed within the agreed amount and supplemental agreement was entered with the contractor for an amount of Rs.12,55,585 (4.96% less on Rs.13,21,112). Its noteworthy that the total ECV value in the agreements reached to Rs. 50,45,423/- which is more than 68% on actual ECV in detailed estimate.

Further, the supplement agreement was concluded after a lapse of 2 years from the completion of check measurements. This approach circumvented competitive bidding and conferred unwarranted advantage to the contractors.

In this connection,

- a) Reasons for avoiding competitive bidding by concluding supplemental agreements and give undue benefits to contractors.
- b) Tender procedure details may be produced to audit.
- c) The check measurements for the items in supplemental agreements were completed in June 2017 and supplemental agreements for the works in Sl No 1 & 2 were concluded in July 2019. Reasons for entering supplemental agreements after 2 years delay may please be furnished.
- d) As the above all works were not completed within the agreement value and further concluded supplemental agreements to complete the works. In general, the civil work "Improvements to Renovation of Existing Auditorium" might logically follow the completion of civil work "Renovation of Existing Auditorium". (i.e after completion of renovation of work, improvement to renovation work can not be done) Hence, Reasons for concluding the agreements for the two civil works on same period without proper planning may be furnished.

2. Construction of Three E Classrooms

It was noticed from the works records mentioned in Annexure-I (shown below), the work "Construction of Three E Classrooms" was also split up into two works to give undue benefit to the contractors and extra cost burden to the college. The work 1. Construction of E Class Rooms and 2. Completion of incomplete E-class Rooms are given to two contractors though it could be given to single contractor.

Remarkably, The agreements and estimates for both the construction work and the completion of the incomplete work were prepared on the same date. Instead of consolidating these tasks and assigning them to single contractor the decision was made to allocate them to different contractors. It is further noticed that though two estimates were prepared on the same date but different SSR (Standardized Schedule of Rates) (one 2015-16 rate and the other 2016-17 rate) rates were adopted.

In this connection, the following information may be furnished to Audit.

- a) Tender procedure details for two works executed in Construction of Three E Classrooms may be produced to audit.
- b) Reasons for splitting the work in to 1. Construction of E Classrooms and 2. Completion of incomplete E-class Rooms may be furnished.
- c) As the above all works were not completed within the agreement value and further concluded supplemental agreements to complete the works. In general, the civil work "Completion of incomplete construction of three E Classroom" should occur after completion of the civil work "Construction of Three E Classroom". Hence, Reasons for concluding the agreements for the two civil works on same day without proper planning may be furnished.

This matter of giving undue benefit to the contractor by splitting up of work and not going for the tenders for 7 works as a single work and giving undue benefit to the contractors is brought to notice and offer comments if any.

Further, as per Cir No1/CCE/RUSA/ 2016 dated 16.04.2016 of Commissioner of Collegiate Education, Andhra Pradesh, the Principal has to enter MOU with the agency duly specifying the all the conditions/ requirements such as timeline, mode of payment, method of no of instalments depending upon work completion.

In this regard, whether the MoU was entered between the Principal and Executive Agency? If yes, copy may be submitted

When above observations were made for and information called for, the principal replied that the above information/ replies would be furnished after obtaining the same from the Executive agency, Panchayat Raj department.

Annexure I

| S.No | Description of Work | Estimation Cost (Rs) | Tender details | Agreement details | Agreement Value/ Contract Value | Name of the Contractor | Supplemental Agreement details | Supplemental Agreement value | M Book recording date for items in supplemental agreement | Total Value of Work done as per M Book |
|------|---|----------------------|--|---------------------------|---------------------------------|------------------------|----------------------------------|------------------------------|---|--|
| 1 | Renovation of Existing Auditorium | | | | | | | | | |
| 1 | Renovation of Existing Auditorium | <u>38 Lakh</u> | NIT No TO/113/2016-17 dated 17.01.2017 | /2017-18 dated 03.04.2017 | 19,26,224.28 | Sri J. Prasad | 2019-20/ dated <u>25.07.2019</u> | 28,04,868.46 | 29.06.2017 Page no 52, MB No <u>521 A</u> | <u>35,41,244</u> |
| 2 | Improvements to Renovation of Existing Auditorium | <u>32 Lakh</u> | NIT No TO/114/2016-17 dated 17.01.2017 | /2017-18 dated 17.04.2017 | 18,35,242.40 | Sri G. T. Jayasankar | 2019-20/ dated <u>22.07.2019</u> | 12,55,585.24 | 14.06.2017 pg.No.40 MB No <u>10556A</u> | <u>30,83,244</u> |
| 3 | Providing Chemical Treatment to Roof of the existing Auditorium | <u>4.76 Lakh</u> | - | 2020-21 dated 08.02.2021 | 337748.28 | Sri J. Prasad | 2020-21 dated <u>06.05.2021</u> | 35,716 | Nil date MB No <u>5648 B</u> | <u>3,73,464</u> |
| 4 | Providing HYSD Steel Bars and Cement concrete on second floor | <u>4.45 Lakh</u> | - | 2020-21 dated 10.02.2021 | 2,69,208.29 | Sri J. Prasad | 2020-21 dated <u>05.08.2021</u> | 109291.04 | 26.07.2021, Page 17 MB No <u>4970 C</u> | <u>3,77,890</u> |
| 5 | Flooring with high polished Granite Stone, wall putty and Internal pointing etc., | <u>4.85 Lakh</u> | - | 2020-21 dated 10.02.2021 | 359441.15 | Sri J. Prasad | 2020-21 dated <u>10.05.2021</u> | 2,83,702.71 | 05.05.2021 Page 13, MB No <u>5647 B</u> | <u>3,89,894</u> |
| II | Construction of Three E. Classrooms | | | | | | | | | |
| 6 | Construction of e-Class rooms | <u>11 Lakh</u> | NIT No TO/93/2016-17 dated 20.12.2016 | /2017-18 dated 03.04.2017 | 24,32,557.73 | Sri J. Prasad | 2017-18/ dated <u>03.07.2017</u> | 5,47,488.52 | 20.06.2017 Page no 7, MB No <u>3419 B</u> | <u>31,59,612</u> |
| 7 | Construction of e-Class rooms | <u>39 Lakh</u> | NIT No TO/94/2016-17 dated 20.12.2016 | /2017-18 dated 03.04.2017 | 26,91,493.96 | Sri K. Ramesh Naidu | Not furnished | | 23.03.2017 Page no 47, MB No <u>524A</u> | <u>25,00,139</u> |

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-840202

PARA-III: Observations on utilization of special fee fund

Government of Andhra Pradesh vide G.O. Ms. No.593 Education (C) Department dated 21.03.1972 issued "Special Fee rules for Colleges (Government & Aided)" wherein it was stated that college may levy special fees from the students under rule 209 of AP Education Rules for the use of library or reading room, games, students union, laboratory fee or for any other special convenience provided. No fee shall be levied for facilities not provided.

On scrutiny of records, the following were observed:

Accumulation of Special Fee Fund

The special fee collected in a year should as far as possible be fully utilized during the year in which it was collected and for the specified purpose. There should be no accumulation of funds at the end of the year.

However, the audit observed that there is an accumulation of special fee funds amounting to Rs.9 lakh as per the balance of cash books (PD account and Bank) of special fee as on 25-07-2023. The details are as below:

| YEAR | DR | Receipts | Total | Expenditure | | | | | | | | | Total Expenditure | CB |
|------|--------|----------|---------|-------------|-----------|------------------|---------------------------|-------------------------------|--------|----------|-------------|--------|-------------------|----|
| | | | | Wages | Equipment | Stationery Items | Republic Day Celebrations | World Disabled day 03-12-2018 | Sports | Internet | Electricity | | | |
| 2019 | 225312 | 47825 | 272887 | 48888 | 1768 | 5972 | 9888 | 1465 | 0 | 0 | 0 | 68137 | 212758 | |
| 2020 | 212758 | 231245 | 443999 | 28448 | 0 | 0 | 0 | 0 | 37599 | 0 | 0 | 58839 | 385968 | |
| 2021 | 385968 | 248428 | 634388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 242415 | 242415 | 391965 | |
| 2022 | 391965 | 794882 | 1186767 | 0 | 0 | 0 | 0 | 0 | 0 | 79848 | 158621 | 234489 | 882277 | |
| 2023 | 852277 | 314484 | 1066741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165765 | 165765 | 988976 | |

When reasons for accumulating and not utilizing the amount for specified purpose called for, the department replied that the funds were utilized for republic Day celebrations and payment of Electricity bills. It was further clarified that the amount utilized for electricity expenses would be recouped once the government sanction the budget under this head.

Details of recoupment may be furnished to audit.

Utilization of fund for unintended purpose:

It was also stated in the said G.O. that where an amount is left over during the year, accumulated special fee funds may be utilized towards college developmental and student welfare activities including the matching grants for schemes under UGC with the previous permission of the Director.

On scrutiny of payment vouchers it was observed that a special fee fund Rs. 7,23,247/- was utilized from 2019 to 2023 for meeting day to day expenses of the college viz., wages stationery items, equipment, Republic Day and World Disabled day celebrations, Internet charges and Electricity bill instead specified welfare activities of students for which fee were levied. Further it was not utilized as matching share of UGC Schemes in developmental activities in contrary to rules.

When reasons for utilization of funds for un-intended purpose called for, the Principal replied that the fund utilized would be recouped whenever the Government sanctions the budget. Details of recoupment may be furnished to audit.

Non-deposit of special fee in Separate PD account:

There shall be a separate special fee fund account for the special fee collected. In Government Colleges, Principal shall maintain the special fee fund account in treasuries under Personal Deposit Account.

Scrutiny of records revealed that college had stopped depositing of special fee fund in PD account from 30-06-2017 and opened a bank account Number: 2117050000471 (United Bank of India, Chittoor) in contrary to rules.

When reasons for non deposit of special fee in separate PD account called for, the Principal replied that no separate PD account opened due to implementation of CFMS from the year 2018.

However, The reply not acceptable since the college maintained a bank account instead of PD Account.

Compliance in this regard may be intimated to the audit.

Reference Number: OBS-841008

PARA-IV: Short levy and collection of rent for BC College Girls Hostel

The Hostel building was constructed in the premises of PVKN Government College (A), Chittoor with the assistance of UGC by the college. Subsequently, the building was leased out to the BC Welfare Department for operating a BC Girls Hostel on a hire basis. The building was handed over to the welfare department on 21.06.2017 for BC Girls Hostel. The District Collector, Chittoor vide proceedings dated 31.03.2018, had fixed rent at Rs.47,175/- per month with effect from 21.06.2017 till to date or revision of rent whichever occurred earlier.

Accordingly, the welfare department has been paying rent @ Rs.47,175/- per month up to April,2022. From May 2022 onwards the rent was paid @ Rs.52,011/- per month.

During the scrutiny of the records, it was observed that, the Deputy Director, BC Welfare, Chittoor District vide proceedings No.Rc. No.B1/80/2017 dated 26.02.2022, rent has been revised with an enhancement @5% accordingly, rent was revised at Rs.49,534/- per month with effect from 21.06.2019 and Rs.52,011/- per month with effect from 21.06.2021.

However, an anomaly was noticed in the payment of rent. The BC welfare department continued paying the old rent of Rs. 47,175/- per month upto April,2022 and subsequently increased it to Rs. 52,011/- per month from May,2022 instead of applying the increase from 06/2021 as per revised rates.

This discrepancy in adhering to the revised rental rates led to an underpayment of Rs. 1,67,844/- in total. The breakdown of this shortfall is as follows:

| Period of rent | Total rent to be paid is: Rs.49,534/-pm (from 06/19 to 05/2021) and Rs.52,011/- pm (from 06/2021) | Rent Paid at Rs.47,175/- pm | Short levy and collection of rent |
|--------------------|--|--------------------------------|-----------------------------------|
| 06/2019 to 05/2021 | 11,88,816 (49534 x 24 mths) | 11,32,200 | 56,616 |
| 06/2021 to 04/2022 | 11,96,253 (52011 x 23 mths) | 10,85,025 | 1,11,228 |
| | Total: 23,80,749 | 22,17,225 | 1,67,844 |

Further, it was observed that the rent was due from 02/2023. Action may be taken to collect the balance rent and intimated to audit.

It was also observed that though the building was given on hire basis no lease agreement was concluded. If any agreement was concluded between the PVKN Govt. College and the Welfare Department. The same may also be produced.

In reply to above observation, it was replied that, a letter was addressed to Welfare Department for payment of rent as per the revised rates. Further, no reply furnished with regard to lease agreement.

Hence department may be asked collect the balance rent and intimate to the audit.

Reference Number: OBS-845253

PARA-V: Insufficient computer systems for the computer related courses.

The PVKN Govt. Degree College (A), Chittoor was established in the year 1961 with a campus in 54.86 acres. The college received an "A" Grade accreditation from NAAC on 28-03-2017 with a commendable 3.02 CGPA, subsequently conferred with autonomous status by UGC on 16.08.2018. At present, the total strength of the college is 1387 students.

As per the All India Council for Technical Education (AICTE) norms, the ratio between computer systems to students should be 1:4.

It was also observed that around 655 students (47% of the total strength) as on date were pursuing their education in computer science related courses/ programmes. As per the statistics obtained from the Principal of the college, Out of 133 systems only 97 working computer systems are available to cater to the needs of 655 students.

As per the AICTE norms, the college should have 164 systems for 655 students enrolled in the computer-related courses. In the present era, almost every profession is involved with working in IT environment and hence 47% of students are doing computer related courses, the college needs to provide sufficient computer systems in working condition suitable to the current requirements, which can run various software programs.

The dearth of sufficient computer systems could potentially yield adverse consequences, hindering the quality of education for students and understanding the primary objective of providing computer-focused courses to interested students.

Availability of insufficient systems would have great impact on the students' education and the basic purpose of offering the computer courses/ programmes to interested students will be defeated.

When the above observation was brought to notice, it was replied that action will be taken in this regard.

It is requested that due attention be devoted to rectifying this situation and a status update on the matter be provided to audit.

Reference Number: OBS-845358

PARA-VI: Poor implementation of Learning Management System (LMS) for students' registration

Ref: #5 (AENQ-327411)

Special Commissioner of Collegiate Education and State Project Director, RUSA entered agreement with M/s ICONMA professional services and solutions pvt., to develop and maintain Learning Management System software in Government degree colleges across AP for a total cost of Rs.1,73,01,469/-

The firm agreed to develop and customise the LMS software with the following modules;

1. Super Administrator
2. Administrator (s)
3. Branch Administrator (s)
4. Faculty
5. Student

The main functionalities/features of the faculty module are creation or registration for student, creation of course material, course creation, creation of mandatory/ optional courses, creation of self-assessment/ question bank, scheduling of online sessions etc., Lecturer should create lecture/courses in the form of video/audio/ppt/pdf/animations/ any other web resource format and upload on portal. Scheduling of online sessions based in availability of lecturer to clarify doubts by chatting or webinar and exchanging new ideas/ concepts across the lectures' community and with student community.

The main functionalities/features of student module are courses and subject list, registration of course, self-learning, number of courses attempted, participated online lectures, self-assessment, blogging, chatting, attending online scheduled lessons by lecturers etc.,

As per information furnished, only 901 students registered in Learning Management System (LMS) as detailed below. There are no student registrations through LMS for the year 2023-24

| Year | No. of students admitted | No of Students registered in LMS |
|---------------------------|--------------------------|----------------------------------|
| New admissions in 2018-19 | 271 | 0 |
| New admissions in 2019-20 | 417 | 246 |
| New admissions in 2020-21 | 464 | 302 |
| New admissions in 2021-22 | 509 | 224 |
| New admissions in 2022-23 | 337 | 129 |
| Total | 1998 | 901 |

Further, the LMS was not working from June 2022 as for the information provided by the college. Hence, there is huge difference between students admitted (1998) in the college and students (901) registered through LMS.

When reasons for non/less- registration of students through LMS called for, it was replied that LMS registrations would be increased and intimated to Audit. Increase in no. of LMS registrations of students in the college may be furnished to audit.

Reference Number: OBS-847215

PARA-VII: Non recovery of double payments incurred Rs. 25,272/-

During verification of Examination Cash Book, it was noticed that payment was made two times to the following officials for Remuneration paid for External Examiner towards Practical Examinations as detailed below.

| Cheque No 23406 dated 28/10/2021 of Rs. 32506/-and Payment date 01/11/2021 | | | |
|--|--------------------------------|--------------------------------|---------|
| S. No | Name of the Practical Examiner | Subjects | Amount |
| 1. | Sri. J. Kishore Kumar | Computer Science & Comp. Appli | 5,560/- |
| 2. | Dr. V. Lakshmi Devi | Electronics | 960/- |

| | | | |
|-----|-------------------------------|---------------|---------|
| 3. | Dr. V. Balasubramanyam Achari | Physics | 1,468/- |
| 4. | Sri. P. Ravindranath Reddy | Horticulture | 1,004/- |
| 5. | Dr. C. Venkatakrishnaiah | Zoology | 3,308/- |
| 6. | Sri. B. Purushotham Naidu | Commerce | 3,820/- |
| 7. | Sri. G. Prasad | Microbiology | 435/- |
| 8. | Dr. K. Jalarama Reddy | B. Vocational | 4,695/- |
| 9. | B. Ramesh Chandra Babu | Mathematics | 630/- |
| 10. | Dr. C. Aruna | Botany | 3,392/- |
| | Total | | 25,272 |

When Audit pointed out above double payments, it was replied that the above payments would be recovered and intimated to Audit.

Compliance regarding recovery of double payments may be furnished to audit.

Reference Number: OBS-847354

PARA-VIII: Library Books retained with the dropout students and Post Graduate/Graduate students

Audit noticed that 129 library books worth Rs.51,239 /- were retained with the drop out Students(79 books) and Post graduate(32 books)/graduated students(18) without return during the period from 2017-18 to 2023-24 (till date) as detailed below

| Year | Library Books retained with | | Value of the Book (Rs.) |
|--|-----------------------------|--------------------|-------------------------|
| | Dropout students | Graduated Students | |
| 2017-18 | 9 | 4 | 4,958 |
| 2018-19 | 17 | 6 | 8,341 |
| 2019-20 | 24 | 3 | 10,658 |
| 2020-21 | 12 | 2 | 4,518 |
| 2021-22 | 17 | 3 | 6639 |
| 2022-23 | 0 | 0 | 0 |
| Further, 26 Books from Post Graduate dropouts, 6 Books from Post Graduates retained from the year 2017-18 to 2022-23 | | | 16,125 |
| | | Total | 51,239 |

When the above observation was brought to notice, it was replied that the library staff repeatedly made calls to students to recover books.

Total 129 books were retained with the Students spanning the academic years 2017-18 to 2022-23, This retention has resulted in the current students being unable to avail themselves of these books, consequently depriving them of significant learning and exploratory prospects.

In light of this, college administration may be asked to procure and replenishing these books and to take expidiate action to recover books from the students and action taken in this regard may be intimated to audit.

Reference Number: OBS-847398

IX: Unfruitful Expenditure of Rs. 8,77,000/- towards Payments for AMC for E Library Automation

The Library Automation Module facilitates the catalogue process by including comprehensive details, enhancing book search and accessibility, aiding in the removal of outdated or irrelevant material, and seamlessly integrating with students, teachers and non teaching staff information, books will be accessible through bar code system, RFID integration, SMS system, etc.,

The PVKN Govt College, Chittoor had procured Library Automation Module for Rs. 4,00,000 (Rs 3,39,000 + GST) from Qualin Software and Management Services Pvt Ltd, Hyderabad in the year May 2018. Further, the PVKN Govt college, Chittoor had paid an amount of Rs 4,77,000/- for AMC for E Library Management to Qualin Software and Management Services Pvt. Ltd., Hyderabad as detailed below.

| S.No | Name of the Equipment/ Software | Date of Payment | Amount | Payment details |
|------|---|--------------------------------------|--|--|
| 1 | Procurement of E Library Bar Coding Module | 11.09.2018 6.10.2018 9.12.2018 | 4,00,000 (2,00,000 1,00,000 1,00,000) | Bill Copy enclosed |
| 2 | AMC for E Library A'utomation Barcoding 2019-20 | 05.05.2020 | 1,15,000 | Cheque No 2 dated 05.05.2020, UGC Grants A/c |

| | | | | |
|---|---|------------|----------|---|
| 3 | AMC for E Library Automation for the year 2019-20 | 19.04.2020 | 85.000 | Cheque No 474917 dated 19.04.2020, Additional Special Fee A/c |
| 5 | AMC for E Library Automation for the year 2020-21 | 19.04.2020 | 85.000 | Cheque No 474918 dated 19.04.2020, Additional Special Fee A/c |
| 6 | AMC for E Library Automation Barcoding for the year 2019-20 | 21.04.2021 | 1,16.000 | Cheque No 474920 dated 20.04.2021, Additional Special fee A/c |
| 7 | AMC for E Library Automation Barcoding for the year 2020-21 | 21.04.2021 | 1,16.000 | Cheque No 474921 dated 20.04.2021, Additional Special fee A/c |

However, during the Audit, it was noticed that AMC charges were paid for Library Automation without utilising the Library Automation Module.

When the reasons for above observation was called for, it was replied that the data processing is not completed for the books and Library Automation module would be used thereafter.

Reasons for payment of AMC Charges without/before implementing the Library Automation Module may be produced to audit.

Reference Number: OBS-847573

PARA-X: Poor placements in JKC PVKN Chittoor college

The Govt. of Andhra Pradesh initiated Jawahar Knowledge Centres (JKC) to address the issue of unemployment faced by students pursuing non-professional courses in the Degree colleges of AP in 2005. The core objective of JKC is to provide intensive training to students in skills that enhance employability, empowering them to tap into the promising prospects within the global job market.

JKC has the unique capacity for building and enhancing employability skills and it focuses on increasing communication and soft skills, computer and technical skills of the students to match them with the rising competition in the world.

The JKC Mentoring Cell of the College has been giving training to the students in interview skills, interpersonal skills and personality development and other required skills to enable them to face the interviews successfully with confidence

During the scrutiny of the JKC records furnished by PVKN college Chittoor, Audit noticed that percentage of selected final year students for various placement drives ranges from 1.9% to 52.7% only as detailed below;

| S.No | Year | Total strength | Final Year strength (UG,PG) | No of students registered in JKC | No of students selected in job drive (PVK) | % selection |
|------|---------|----------------|-----------------------------|----------------------------------|--|-------------|
| 1 | 2018-19 | 1257 | 525 | 167 | 88 | 52.7 |
| 2 | 2019-20 | 1360 | 454 | 221 | 76 | 34.4 |
| 3 | 2020-21 | 1400 | 364 | 74 | 56 | 36.1 |
| 4 | 2021-22 | 1590 | 527 | 81 | | |
| 5 | 2022-23 | 1423 | 518 | 211 | 4 | 1.9 |

When reasons for decrease in placements and actions to be taken to improve the placements of students called for, the principal replied that due to Covid 19 pandemic, JKC could not conduct job drives and registrations from students were also decreased meanwhile.

Department reply for decline in placements due to Covid-19 is valid to some extent, it is important to consider that there was no such pandemic in the year 2022-23. This implies that the college had opportunity to conduct the training sessions and job recruitment drive during this period. Therefore, As the primary objective of the JKC is providing the intensive training to students in order to enhance the employability skills, it is recommended that proactive steps in planning and conducting these essential activities. The course of action to improve the no. of registrations and placements of students may be communicated to audit.

Reference Number: OBS-847728

XI: Non-adoption of e-procurement procedure

Government of Andhra Pradesh vide G.O.Ms.No.2, Finance (works & projects –F7) Dept. dated 03.02.2014, issued orders that for all works and for stationery/livery supplies for offices etc., costing Rs.1.00 lakh and above, the e-procurement platform should be adopted so as to enhance the transparency.

It was observed from payment vouchers that college has incurred expenditure towards payment of office and lab equipment costing more than Rs.1.00 lakh for which procurement was not made using e-platform. Details are as below:

| S. No. | Description | Name of the Firm | Amount Rs. | Cheque No. & Date |
|--------|---|--|------------|---|
| 1 | Xerox B7025 Multi-Function Photocopier with Single Trays | Surya Agencies, Renigunta Road, Tirupati | 180000 | 860832, Dt:21-03-2019 |
| 2 | Audio Visual Equipment | AMS Electronics, Ramnagar Colony, Chittoor | 147434 | 860834, Dt: 02-04-2019 860839, Dt:18-01-2020 |
| 3 | Luminous 10 KVA Sine Wave UPS | Nano Power Systems, STV Nagar, AIR Bypass Road, Tirupati | 199892 | 860835, Dt:25-03-2019 |
| 4 | Purchase of Inverter for Office use | Sri Srinivasa Enterprises, #27-970, Beside Renuka Kalyana Mandapam, Palamaner Road, Chittoor | 161000 | 860845, Dt: 15-02-2020 |
| 5 | Purchase of 6 (six) 4K Interactive units for classrooms 1. Dept. Of M.Com. General & M.Sc., Statistics 2. Depts. Of M.Sc, Chemistry & M.Sc, Botany 3. Depts. Of M.Sc., Mathematics & M.Sc. Physics | Surya Agencies, Renigunta Road, Tirupati | 858000 | 1. 178252 / 27-03-2021 Rs, 143000/- 753459 / 31-03-2021, Rs, 143000/- 2. 158300 / 17-03-2021 Rs, 143000/- 808820 /08-03-2021 Rs, 143000/- 3. 200488 / 27-03-2021 Rs, 143000/- 200598 / 27-03-2021 Rs, 143000/- |
| 6 | HP Laserjet Pro M126a, HP Laserjet Pro M126nw HP Laserjet Tank M FP 1005wHP Laserjet Tank MPF 1005, HP Scanjet Pro 3500fi | S.V. Technologies, Tirupati | 160893.00 | 732337, Dt:29-03-2022 |

| | | | | |
|---|--|-----------------------------------|-----------|-----------------------|
| 7 | HP 24-CB-789IN ALL in One Desktop HP 15S-EQ2143AU Laptop | S.V. Techologies, Tirupati | 402970.00 | 732336, Dt:29-03-2022 |
| 8 | Canon ADV 4225 Xerox machine on buyback system for Office Administration | Renuka Paper Production, Chittoor | 103000 | 860890, Dt:06-08-2021 |

When the above observation was brought to notice, it was replied that the college usually issues notifications through webnotes posted on the official college website. Accordingly the committee identifies suitable suppliers offering the most competitive prices. Further the college assured adopting an e-procurement procedure moving forward. As per Government orders, the college has to procure goods through e-procurement only where procurement cost is more than Rs.1.00 lakh. Compliance of adopting e-procurement may be intimated to audit.

Reference Number: OBS-875218

PARA-XII: Utilisation of restructured fund for unintended purposes

Ref:- Transferred from AENQ #82 (332089) of PA RUSA, FV-51226

The Commissioner of Collegiate Education, Andhra Pradesh vide Re No.832/Admn.I-2/2000 dated 04.07.2000, introduced self-financing courses i.e. Restructured Courses, in Government Degree Colleges in the state and fixed additional fee as special fee for running restructured courses on self-financing basis. Additional special fee collected for Restructured Courses should be used for running those courses only.

During the scrutiny of records/cashbook pertaining to the restructured courses, audit observed that the amounts accumulated under Restructured Courses were utilised in respect of the following purposes which are not related to the restructured courses.

| Date | Purpose | Amount in Rs. |
|------------|--|---------------|
| 17.12.2018 | Karthikeya Jobs and Security consultancy Night watchman salary | 8,000 |
| 17.12.2012 | Vinayaka security services day security salary | 19,500 |
| 24.12.2018 | Sceptic tank cleaning charges | 8,000 |
| 11.01.2019 | Karthikeya Jobs and Security consultancy Night watchman salary | 8,000 |

| | | |
|------------|---|----------|
| 11.01.2019 | Vinayaka security services day security salary | 9,750 |
| 11.01.2019 | Final payment of renovation of ladies waiting hall | 25,078 |
| 22.01.2019 | Electricity bill | 85,199 |
| 20.04.2019 | Electricity bill | 1,34,082 |
| 30.05.2019 | Vinayaka security services day security salary | 19,500 |
| 22.08.2019 | Vinayaka security services day security salary | 39,000 |
| 06.09.2019 | Vinayaka security services day security salary | 19,500 |
| 14.10.2019 | Vinayaka security services day security salary | 19,500 |
| 06.12.2019 | Vinayaka security services day security salary | 39,000 |
| 18.01.2020 | Vinayaka security services day security salary | 14,782 |
| 18.06.2020 | Electricity charges | 2,67,274 |
| 06.07.2020 | Minor repairs to Principal room roof and women waiting hall | 3,05,000 |
| 29.07.2020 | Versa Infotech to create the business email ids to college | 57,771 |
| 07.08.2020 | Vinayaka security services day security salary | 19,500 |
| 10.08.2020 | Advance payment towards trimming trees | 10,000 |
| 26.08.2020 | Final payment for trimming of trees | 35,300 |
| 26.08.2020 | Towards welder for civil works | 41,470 |
| 10.09.2020 | Vinayaka security services day security salary | 9,750 |
| 13.09.2020 | Towards Governing body meeting sitting allowance | 17,000 |
| 17.09.2020 | Electricity charges | 52,353 |
| 17.09.2020 | Minor repairs – chemical treatment concrete and AC Outdoor unit | 61,085 |
| 15.12.2020 | Electricity charges | 25,808 |
| 19.01.2021 | Electricity charges | 34,583 |
| 10.02.2021 | Auditorium repair works | 12,000 |
| 01.03.2021 | Preparation of digital boards and arranging working lunch | 37,900 |
| 19.04.2021 | Library automation AMC to Qualin software and management services pvt. Ltd.,Hyd for 2019-20 | 85,500 |
| 19.04.2021 | Library automation AMC to Qualin software and management services pvt. Ltd.,Hyd for 2020-21 | 85,500 |
| 20.04.2021 | UG Courses office automation AMC charges 2019-20 | 81,000 |
| 21.04.2021 | Library automation barcoding AMC charges 2019-20 | 1,16,000 |
| 21.04.2021 | Library automation barcoding AMC charges 2020-21 | 1,16,000 |
| 25.08.2022 | Electricity charges | 67,682 |
| 27.10.2022 | AC repair in college auditorium | 20,000 |
| 28.10.2022 | Cleaning of septic tank in women's hostel | 11,300 |
| 08.11.2022 | Towards fitting of iron board at top of the college | 99,000 |
| 20.12.2022 | Electricity charges | 29,587 |
| 24.02.2023 | Removal of old pipes and fitting of new pipes in the existing borewell (Advance) | 1,01,360 |
| 10.03.2023 | Towards of supply of gravel for civil works | 1,95,000 |

When reasons for utilising the additional special fee for unintended purposes was called for, it was replied that as and when the regular budget releases by the Government the same would be recouped to the account. Compliance may be reported to audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

| Year of the Report | Outstanding paragraphs |
|---------------------------|-------------------------------|
| 2007-08 | I, II(A), IV |
| 2018-19 | I,II,IV |

PART-IV (Best Practice)

The staff in the department were very responsive and had maintained and furnished the records in proper fashion. Further, the department has taken prompt action on the audit observations.

PART-V (Acknowledgement)

Audit thanked the co-operation extended by the auditee unit in providing records for smooth conduct to Audit.



Senior Deputy Accountant General/AMG-I

1. The first part of the paper is devoted to a general discussion of the problem of the existence of solutions of the system of equations

2. The second part of the paper is devoted to a detailed study of the problem of the existence of solutions of the system of equations

3. The third part of the paper is devoted to a detailed study of the problem of the existence of solutions of the system of equations



Office of the Principal, P.V.K.N. Government College
Andhra Pradesh, Vijayawada - 520 003



No. P.V.G.Audit/AP/SS-II/Ch/IR.2018-19/ 33

Date: 18.06.2019

To
✓ The Principal,
P.V.K.N. Government College,
Chittoor,
Chittoor Dist - 517002,
Andhra Pradesh.

Sir,

Sub. Inspection Report on the accounts of Office of The Principal,
P.V.K.N. Government College, Chittoor for the year 2018-19.

I am to forward the Audit Inspection Report on the accounts of Office of
The Principal, P.V.K.N. Government College, Chittoor for the year 2018-19 with a
request to furnish reply, so as to reach this office, not later than one month from the
date of receipt.

Receipt of the Report may please be acknowledged by return with the

Encl: Inspection Report for the year 2018-19.

Yours faithfully,

Audit Officer/SS-II

Copy to:

The Commissionerate of Collegiate Education,
A.R. Towers 1st Floor, Pousadampet,
Vijayawada, Andhra Pradesh - 521004
for information and necessary action

26.6.19

26/6/19

**INSPECTION REPORT ON THE ACCOUNTS OF OFFICE OF THE PRINCIPAL,
P.V.K.N. GOVERNMENT COLLEGE, CHITTOOR, ANDHRA PRADESH FOR
THE YEAR 2018-19.**

Dates of Audit 05.12.2018 to 12.12.2018 (06 working days)

PART I – INTRODUCTION

a) **Overview:** P.V.K.N. Government College, Chittoor was established in the year 1961 with an objective to enable and empower the students - especially from the weaker sections of society with a rural/urban background, with hard and soft skills and human values that contribute for the acquisition and development of a good career and multidimensional empowerment. It also provides quality education in a diverse and intellectually stimulating environment. It imparts value addition training to students to make them competent and inspired. The Institute celebrates the power of knowledge, cultivates vision and encourages new ideas, besides aiming to inculcate human values and build awareness about the self and society around.

The College is offering Graduate courses in three stream viz. BA, B.Com, B.Sc, and P.G. Courses in three streams M.A, M.Com, M.sc. The Principal is overall Head of the Institution assisted by Professors/ Lecturers on teaching side, and other ministerial staff on non-teaching side for implementation of various schemes and activities.

b) **Budget and financial performance of O/o the Principal, P.V.K.N. Government College, Chittoor is as follows:** (in ₹)

| Year | Budget release | Expenditure | Balance |
|--|----------------|-------------|---------|
| | Plan | Plan | Plan |
| 2014-15 | 1773500 | 1613700 | 159800 |
| 2015-16 | 671000 | 665827 | 5173 |
| 2016-17 | 578200 | 98200 | 480000 |
| 2017-18 | 1014850 | 1014827 | 23 |
| 2018-19 (upto 3 rd quarter) | 1403200 | 1103159 | 300041 |

c) **Incumbent Officers:** The following officers held charge of the post of Principal, P.V.K.N. Government College, Chittoor A.P. during the periods noted against each.

| S. No | NAME OF OFFICIAL | FROM | TO |
|-------|--------------------------|------------|------------|
| 1 | Sri P. Yesu babu | 01.07.2007 | 31.07.2008 |
| 2 | Sri T. Adinarayana Reddy | 01.08.2008 | 31.12.2013 |
| 3 | Dr. R. Bharumathi | 01.01.2014 | 23.02.2014 |
| 4 | Dr. G. Ananda Reddy | 24.02.2014 | Till date |

d) **Scope of Audit:** The accounts of Office of the College were last audited in 2007-08. During the present audit the accounts since last audit (08/2007) to date (11/2018) were generally examined and a test check including nominal and number audit was conducted by a local audit party of the O/o. The Principal Accountant General (Audit), AP, Hyderabad.

e) **Audit Mandate:** The audit has been conducted in accordance with Section 13 of the Comptroller & Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 and the applicable Auditing Standards of the Comptroller & Auditor General of India.

f) **Disclaimer:** The report has been prepared based on the information furnished and made available by the office audited. The office of the Principal Accountant General (Audit), AP, Hyderabad disclaims any responsibility for any mis-information or non-information on part of the office audited.

PART- II -AUDIT FINDINGS

- (A) Significant Audit findings: NIL
(B) Other Findings : Vide Report

PART - III - OUTSTANDING INSPECTION REPORTS

- (A) OUTSTANDING PARAS OF PREVIOUS INSPECTION REPORTS:

| Sl No | Year of IR | Para No. |
|-------|------------|-------------|
| I | 2007-08 | I, II A, VI |

- (B) PERSISTENT IRREGULARITIES: Nil

- (C) TEST AUDIT NOTES - Nil

PART- IV - BEST PRACTICES

-NIL-

PART- V - ACKNOWLEDGEMENT

Audit acknowledged the efforts made by the Principal and other officials for producing required documents/ records and facilitating collection of audit evidence.

PART - II B

I) Non-remittance of undisbursed Scholarships to the students ₹39,53,124

As per the Govt. orders and instructions issued by Welfare Departments from time to time, the scholarship amounts received should be disbursed to the students within the time frame as per the sanction orders and if any unspent balances left out, should be remitted to the Govt. Account.

The College was maintaining a Scholarship bank account bearing No.10494212292 at State Bank of India, Greampet, Chittoor. On verification of records, it was observed that an amount of ₹ 3953124 was pending in the scholarship account as on 05.12.2018.

When the reasons for amount lying undisbursed in Scholarship account were called for, it was replied that the undisbursed Scholarship amount could not be remitted as there was a problem with the generation of challan through CFMS login. The matter was pursued several times with the Social welfare department through correspondence and in personal but no action was taken by CFMS authorities till to date. Whenever the challan is generated in CFMS portal the undisbursed Scholarship amount would be remitted to Government account.

Compliance in the matter may be reported to Audit.

II) Observations on Caution Money Deposit

As per the provisions contained under Article 271 of AP Financial Code Vol. I, Caution Money Deposit collected from the students should be refunded to them soon after completion of their studies obtaining proper acquittances. Unclaimed Caution Money Deposits shall lapse after three financial years from the date it becomes payable (Memo No. 65172/1230/Accts/67-11 dated 14.06.1968).

During a scrutiny of the CMD Cash Book along with the CMD Pass book it was observed that an amount of ₹ 276945 was pending in the account as on 03.10.2018.

On this being pointed out, it was replied that the amount of ₹276945 would be remitted to Government account after opening of challan payment system in CFMS Portal which was not being opened since April 2018.

Unclaimed amount pending for more than 3 years from the date of payable may be remitted to Govt. Account under intimation to Audit.

It was also observed that entries in the Cash book were not made for the period from 01/10/2016 to 29/09/2017. Further the balance as on 03.10.2018 was ₹276945 and entries were not updated thereafter. The pass book was not updated from 12/2016.

Entries in the Cash book may be made for the period from 01/10/2016 to 29/09/2017 and from 03.10.2018 to date. Pass book entries may be updated from 12/2016 to date under intimation to Audit.

III) District Resource Centers Scheme – observation on budget utilization

As per the instructions of the Commissioner of Collegiate Education, the Capital budget was to be spent for purchase of class room equipment or laboratory equipment for colleges in rural/tribal areas. The Revenue budget was to be spent for organizing guest lectures in needy colleges, sharing of resources, conducting laboratory experiments for students.

It was seen from records for the year 2017-18 that an amount of ₹86,000 was allotted to the College vide Proceeding Rc. No 01/DRC Budget/AC-02/2017-18, dated 07-08-2017 of the Commissioner of Collegiate Education towards 1st and 2nd quarter budget under the head of account Revenue (General). However, the amount of ₹86,000 sanctioned was utilized toward purchase of three Computer Printers and one Desktop.

Thus, budget released under Revenue head (130/132) was utilized for purchase of equipment incurring expenditure on Capital head item. Utilization of budget under Revenue head for Capital item of expenditure was not in order.

On this being pointed out, the department replied that the purchase of High configuration Computer and Printer under revenue head was in connection with "e-office" purpose as per the Government Instructions. Further, as per the provision laid down in AP Budget Manual under 132 - Other Office Expenses will include contingent expenses for running an Office such as furniture, purchase and maintenance of Office Machinery and Equipment, Stationery etc."

The reply of the department is not acceptable as the instructions of the Commissioner of Collegiate Education clearly stipulated that budget allocation under Revenue head could only be utilized for organizing guest lecturers in needy colleges, sharing of resource, conducting laboratory experiments for students etc and not for purchase of equipment which was to be made under Capital head. Further, the material required for running day to day business in the office and recurring in nature should only be treated as contingent expenses.

Hence, ratification orders of the competent authority may be obtained and intimated to Audit.

IV) Amounts lying undischursed in DDO Account

The office was maintaining a DDO Bank Account No. 10494212973 at State Bank of India, Greenspet, Chittoor. During scrutiny of the DDO account Cash Book along with bank statement, it was observed that an amount of ₹88639 was lying undischursed in the account as on 01.12.2018.

On this being pointed out, the department replied that during the financial year 2014-15, bills relating to service postage charges for ₹10,000 and Electricity charges for ₹61,000 were drawn and adjusted to DDO Account on 28-10-2014. But due to stoppage of operation of DDO Account by bank as per Government instructions at the time of separation of State, the amount was kept in DDO account and awaited for further instructions. The above expenditure was met from Special Fee funds and the amount pending in DDO account would be credited to special fee account in due course.

The details and reasons for remaining pending amount ₹17,639 (₹88639 minus ₹61000 minus ₹10,000) in DDO Account along with compliance of crediting of special fee account of ₹71,000 may be reported to Audit.

V) Non-reconciliation of departmental figures of expenditure & receipts with those of treasury

In accordance with Para 19.6 of AP Budget manual read with Government instructions issued from time to time, the Departmental receipts and expenditure figures should be reconciled regularly every month with those booked by the treasury in order to detect, in time, the misclassifications, accountal errors, fraudulent drawals etc., if any.

When the period upto which reconciliation was conducted was called for, it was replied that the reconciliation for the period from April 2018 onwards was pending with treasury due to the reconciliation programme has not been updated in CFMS Portal. The reconciliation for the remaining period will be done once the portal was updated.

Compliance may be reported to Audit.

Sd/-
Deputy Accountant General (SS)


Audit Officer / SS-II

Siva Kumar
A3/Sec

Re.No.185/A2/AG Audit/2018-19, dated: 27-06-2019

Sub: A.G's Inspection 2018-19 Inspection report on the accounts of P.V.K.N. Govt. College (A), Chittoor - Rectification report on Audit Objection - Reg.

Ref: Letter No.PAG (Audit)/AP/SS-II/Edo./IR.2019-20/33, dated 19-06-2019 of the Audit Officer/SS II, O/o. Accountant General, Andhra Pradesh, Vijayawada

The following section in-charges of the office is herewith instructed to submit the rectification report on the A.G Audit Objection on or before 01-07-2019 without fail.

IV) Amounts lying undischarged in DDO Account

The office was maintaining a DDO Bank Account No. 10494212973 at State Bank of India, Greenspet, Chittoor. During scrutiny of the DDO account Cash Book along with bank statement, it was observed that an amount of ₹88639 was lying undischarged in the account as on 01.12.2018.

On this being pointed out, the department replied that during the financial year 2014-15, bills relating to service postage charges for ₹10,000 and Electricity charges for ₹61,000 were drawn and adjusted to DDO Account on 28-10-2014. But due to stoppage of operation of DDO Account by bank as per Government instructions at the time of separation of State, the amount was kept in DDO account and awaited for further instructions. The above expenditure was met from Special Fee funds and the amount pending in DDO account would be credited to special fee account in due course.

The details and reasons for remaining pending amount ₹17,639 (₹88639 minus ₹61000) in DDO Account along with compliance of crediting of special fee account of ₹71,000 may be reported to Audit.

V) Non-reconciliation of departmental figures of expenditure & receipts with those of treasury

In accordance with Para 19.6 of AP Budget manual read with Government instructions issued from time to time, the Departmental receipts and expenditure figures should be reconciled regularly every month with those booked by the treasury in order to detect, in time, the misclassifications, accountal errors, fraudulent drawals etc., if any.

When the period upto which reconciliation was conducted was called for, it was replied that the reconciliation for the period from April 2018 onwards was pending with treasury due to the reconciliation programme has not been updated in CFMS Portal. The reconciliation for the remaining period will be done once the portal was updated.

Compliance may be reported to Audit.

Received copy
27/6/19

Hadi
A4/Sec.

Re.No.185/A2/AG Audit/2018-19, dated: 27-06-2019.

Sub: A.G's Inspection 2018-19 – Inspection report on the accounts of P.V.K.N. Govt. College (A), Chittoor – Rectification report on Audit Objection – Reg.

Ref: Letter No.PAG (Audit)/AP/SS-II/Edn./IR.2019-20/33, dated: 19-06-2019 of the Audit Officer/SS II, O/o. Accountant General, Andhra Pradesh, Vijayawada.

~ ~ ~

The following section in-charges of the office is herewith instructed to submit the rectification report on the A.G. Audit Objection on or before 01-07-2019 without fail.

PART - II B

I) Non-remittance of undisbursed Scholarships to the students ₹39,53,124

As per the Govt. orders and instructions issued by Welfare Departments from time to time, the scholarship amounts received should be disbursed to the students within the time frame as per the sanction orders and if any unspent balances left out, should be remitted to the Govt. Account.

The College was maintaining a Scholarship bank account bearing No.10494212292 at State Bank of India, Greamspet, Chittoor. On verification of records, it was observed that an amount of ₹ 3953124 was pending in the scholarship account as on 05.12.2018.

When the reasons for amount lying undisbursed in Scholarship account were called for, it was replied that the undisbursed Scholarship amount could not be remitted as there was a problem with the generation of challan through CFMS login. The matter was pursued several times with the Social welfare department through correspondence and in personal but no action was taken by CFMS authorities till to date. Whenever the challan is generated in CFMS portal the undisbursed Scholarship amount would be remitted to Government account.

Compliance in the matter may be reported to Audit.

28/6/2019

Sag.
Sagar

Re No.185/AZ/AG Audit/2018-19, dated: 27-06-2019.

Sub: A G's Inspection 2018-19 - Inspection report on the accounts of P.V.K.N. Govt. College (A), Chittoor - Rectification report on Audit Objection Reg.

Ref: Letter No.PAG (Audit)/AP/SS-III/Edn./IR.2019-20/53, dated. 19-06-2019 of the Audit Officer/SS II, O/o. Accountant General, Andhra Pradesh, Vijayawada.

The following section in-charges of the office is herewith instructed to submit the rectification report on the A G. Audit Objection on or before 01-07-2019 without fail.

Sagar.
Geethanjali

II) Observations on Caution Money Deposit

As per the provisions contained under Article 271 of AP Financial Code Vol. 1, Caution Money Deposit collected from the students should be refunded to them soon after completion of their studies obtaining proper acquittances. Unclaimed Caution Money Deposits shall lapse after three financial years from the date it becomes payable (Memo No. 65172/1230/Accts/67-II dated 14.06.1968).

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On this being pointed out, it was replied that the amount of ₹276945 would be remitted to Government account after opening of challan payment system in CFMS Portal which was not being opened since April 2018.

Unclaimed amount pending for more than 3 years from the date of payable may be remitted to Govt. Account under intimation to Audit.

It was also observed that entries in the Cash book were not made for the period from 01/10/2016 to 29/09/2017. Further the balance as on 03.10.2018 was ₹276945 and entries were not updated thereafter. The pass book was not updated from 12/2016.

Entries in the Cash book may be made for the period from 01/10/2016 to 29/09/2017 and from 03.10.2018 to date. Pass book entries may be updated from 12/2016 to date under intimation to Audit.

III) District Resource Centers Scheme – observation on budget utilization

Sagar
As per the instructions of the Commissioner of Collegiate Education, the Capital budget was to be spent for purchase of class room equipment or laboratory equipment for colleges in rural/tribal areas. The Revenue budget was to be spent for organizing guest lectures in needy colleges, sharing of resources, conducting laboratory experiments for students.

It was seen from records for the year 2017-18 that an amount of ₹86,000 was allotted to the College vide Proceeding Rc. No 01/DRC Budget/AC-02/2017-18, dated 07-08-2017 of the Commissioner of Collegiate Education towards 1st and 2nd quarter budget under the head of account Revenue (General). However, the amount of ₹86,000 sanctioned was utilized toward purchase of three Computer Printers and one Desktop.

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On this being pointed out, the department replied that the purchase of High configuration Computer and Printer under revenue head was in connection with "e-office" purpose as per the Government instructions. Further, as per the provision laid down in AP Budget Manual under 132 - Other Office Expenses will include contingent expenses for running an Office such as furniture, purchase and maintenance of Office Machinery and Equipment, Stationery etc."

The reply of the department is not acceptable as the instructions of the Commissioner of Collegiate Education clearly stipulated that budget allocation under Revenue head could only be utilized for organizing guest lecturers in needy colleges, sharing of resource, conducting laboratory experiments for students etc and not for purchase of equipment which was to be made under Capital head. Further, the material required for running day to day business in the office and recurring in nature should only be treated as contingent expenses.

Hence, ratification orders of the competent authority may be obtained and intimated to Audit.

*Received
N.B.*

RAO & ASSOCIATES

Accounts & Tax Consultants

Financial Year : 2023-24

PVKN GOVT.COLLEGE (A)

**PVKN COLLEGE MAINTANANCE
ACCOUNT**

VELLORE ROAD, CHITTOOR

PVKN GOVT.COLLEGE MAINTAINENCE ACCOUNT
RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD 01.04.2023 TO 31.03.2024

| RECEIPTS | RS | PAYMENTS | RS |
|--------------------------------|----------|--------------------------------|----------|
| <u>TO Opening Balances</u> | | By Sweep Account | 795000 |
| CASH ON HAND | | By Graduation Day Celebrations | 98040 |
| Balance with banks | | By Bank Charges | 2.8 |
| United Bank of India | | | |
| SB A/c no.2117010029263 | | | |
| To Interest Received from Bank | 41408.60 | | |
| To PG Amount | 6226 | | |
| | 900000 | <u>By Closing Balance</u> | |
| | | CASH ON HAND | |
| | | Balance with Banks | |
| | | United Bank of India | |
| | | SB A/c no.2117010029263 | 54591.80 |
| | 947635 | | 947635 |

For PVKN COLLEGE MAINTAINENCE

Date :
Place : Chittoor




Principal
 PVKN. Govt. College (A)
 Chittoor - 517002. (A.P.)

PVKN GOVT.COLLEGE MAINTAINENCE ACCOUNT
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD 01.04.2023 TO 31.03.2024

| Expenditure | RS | Income | RS |
|--------------------------------|-------|------------------------------------|-------|
| By Graduation Day Celebrations | 98040 | To Interest Received From The Bank | 6226 |
| By Bank Charges | 3 | To Excess Income over Expenditure | 91817 |
| | 98043 | | 98043 |

Date :
Place : Chittoor



For PVKN COLLEGE MAINTAINENCE


PRINCIPAL
 PVKN. Govt. College (A)
 Chittoor - 517002. (A.P.)

RAO & ASSOCIATES

Accounts & Tax Consultants

Financial Year : 2022-23

PVKN GOVT.COLLEGE (A)

PVKN ADDITIONAL SPECIAL FEE ACCOUNT

VELLORE ROAD, CHITTOOR

#9-1, Next to YES Bank, Gandhi Road Circle, Chittoor-517001.

Ph : +91 98662-33411

PVKN COLLEGE ADDITIONAL SPECIAL FEE
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD 01.04.2022 TO 31.03.2023

| Expenditure | RS | Income | RS |
|---|-----------|------------------------------------|-----------|
| To Remuneration to staff and Guest Lectures | 1623922 | By Interest Received From The Bank | 20061 |
| To Electricity Charges | 29587 | | |
| To Bank Charges | 1215 | By Student Fee Collection | 1833148 |
| To Printing & Stationery | 17190 | | |
| To Mementoes & Medals | 3390 | By Interest Received from Bank | 20061 |
| To Honorarium | 67872 | | |
| To Intercollege Tournament | 67450 | By Received from Other Fee Account | 100000 |
| To Beautification of the college | 195000 | | |
| To Repairs and Maintenance | 387639 | By Cash | 3880 |
| To Electric Items | 21160 | | |
| To Internet Charges | 9000 | By Excess Expenditure over Income | 2131975 |
| To Security Salary | 117000 | | |
| To Software Maintenance | 696416 | | |
| To Administration Expenses | 69872 | | |
| To Licensing & Implementation | 47937 | | |
| To Training Programs | 327584 | | |
| To Function Expenses | 96262 | | |
| To CCE - JIC | 3600 | | |
| To Others Deposits | 365900 | | |
| To Network Connection | 2350 | | |
| To SIP Expenditure | 30373 | | |
| To Travelling Expenses | 16090 | | |
| To e-TGS Filing Professional Fee | 13216 | | |
| | 4209225 | | 4209225 |

Date _____
 Place - Chittoor



For PVKN COLLEGE ADDITIONAL SPECIAL FEE

Principal
PVKN. Govt. College (A)
Chittoor - 517002, (A.P.)

PVKN COLLEGE ADDITIONAL SPECIAL FEE
RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD 01.04.2022 TO 31.03.2023

| RECEIPTS | RS | PAYMENTS | RS |
|------------------------------------|------------|---|------------|
| TO Opening Balances | | To Remuneration to staff and Guest Lectures | 1623922 |
| CASH ON HAND | | To Electricity Charges | 29587 |
| Balance with Banks | | To Bank Charges | 1214.58 |
| Punjab National Bank-2117010013378 | 225859.97 | To Printing & Stationery | 17290 |
| | | To Mementoes & Medals | 3390 |
| By Cash | 3880 | To Honorarium | 67872 |
| | | To Intercollege Tournament | 67450 |
| By Student Fee Collection | 1833248 | To Beautification of the college | 195000 |
| | | To Repairs and Maintenance | 367639 |
| By Interest Received from Bank | 20061 | To Electric Items | 21160 |
| | | To Internet Charges | 9000 |
| By Received from Other Fee Account | 200000 | To Security Salary | 117000 |
| | | To Software Maintenance | 696416 |
| By Refund | 3020 | To Administration Expenses | 69872 |
| | | To Licensing & Implementation | 47937 |
| By Transfer A/c 2117030000471 | 1973454 | To Training Programs | 227584 |
| (28-04-2022 & 02-06-2022) | | To Function Expenses | 96262 |
| 01-08-2022 13-09-2022 | | To CCE -JKC | 3600 |
| | | To Others Deposits | 365000 |
| | | To Network Connection | 2150 |
| | | To SIP Expenditure | 30373 |
| | | To Travelling Expenses | 16690 |
| | | To e-TDS Filing Professional Fee | 13116 |
| | | By Closing Balance | |
| | | CASH ON HAND | |
| | | Balance with Banks | |
| | | Punjab National Bank-2117010013378 | 58298.39 |
| | 4250522.07 | | 6259522.97 |

Date :
Place : Chittoor



For PVKN COLLEGE ADDITIONAL SPECIAL FEE

[Signature]
Principal

PVKN. Govt. College (A)
Chittoor - 517002. (A.P.)

RAO & ASSOCIATES

Accounts & Tax Consultants

Financial Year : 2022-23

PVKN GOVT.COLLEGE (A)

PVKN MAINTAINENCE ACCOUNT

VELLORE ROAD, CHITTOOR

PVKN GOVT. COLLEGE MAINTAINENCE ACCOUNT
 RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD 01.04.2021 TO 31.03.2023

| RECEIPTS | RS | PAYMENTS | RS |
|--------------------------------|------------|---|------------|
| By Opening Balances | | To Remuneration to staff and Guest Lectures | 154750 |
| | | To Electricity Charges | 126060 |
| Balance with banks | | To Bank Charges | 1596.01 |
| United Bank of India | | To Conveyance Allowances | 41957 |
| SB A/c no.2117010029263 | 146365.88 | To Printing & Stationery | 119053 |
| By Refund from GDC (A) Karlapa | 33865.75 | To Memoratoes & Medals | 45332 |
| | | To Graduation Day Celebration | 519271 |
| By Interest Received from Bank | 7229 | To Banners and Display Expenses | 40375 |
| By Refund | 23532 | To General Body Meetings Remuneration | 5000 |
| | | To Honorarium | 63000 |
| By PG Fund | 2230000 | To Food & Meals | 35000 |
| | | To Beautification of the college | 239750 |
| | | To Repairs and Maintenance | 868730 |
| | | To Electric Items | 15745 |
| | | To Internet Charges | 9670 |
| | | To Marketing Charges | 13000 |
| | | To Others | 472 |
| | | To Refreshments | 405 |
| | | To AP Open Day Programme | 8400 |
| | | To Software Maintenance | 82058 |
| | | <u>To Closing Balance</u> | |
| | | <u>Balance with Banks</u> | |
| | | United Bank of India | |
| | | SB A/c no.2117010029263 | 41406.60 |
| | 2440992.61 | | 2440992.61 |

Date :
 Place : Chittoor



For PVKN COLLEGE MAINTAINENCE


 Principal
 PVKN. Govt. College (A)
 Chittoor - 517002. (A.P.)

PVKN GOVT. COLLEGE MAINTAINANCE ACCOUNT
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD 01.04.2022 TO 31.03.2023

| Expenditure | RS | Income | RS |
|---|---------|--------------------------------------|---------|
| To Remuneration to staff and Guest Lectures | 164750 | By Interest Received From The Bank | 7229 |
| To Electricity Charges | 126060 | | |
| To Bank Charges | 1596 | By Excess of Expenditure over Income | 2392355 |
| To Conveyance Allowances | 41957 | | |
| To Printing & Stationery | 119053 | | |
| To Memomontors & Medals | 45312 | | |
| To Graduation Day Celebration | 519271 | | |
| To Banners and Display Expenses | 40375 | | |
| To General Body Meetings Remuniration | 5000 | | |
| To Honorarium | 63000 | | |
| To Food & Meals | 35000 | | |
| To Beautification of the college | 239750 | | |
| To Repairs and Maintanance | 868730 | | |
| To Electric Items | 15745 | | |
| To Internet Charges | 9670 | | |
| To Marketing Charges | 13000 | | |
| To Others | 472 | | |
| To Refreshments | 405 | | |
| To AP Open Day Programme | 8400 | | |
| To Software Maintanance | 82038 | | |
| | 2399584 | | 2399584 |



Date :
Place : Chittoor

FOR PVKN COLLEGE MAINTAINENCE

P. V. Srinivas
Principal
PVKN. Govt. College (A)
Chittoor - 517002. (A.P.)