



**GOVERNMENT DEGREE & P.G. COLLEGE, Salur**

(Re-Accredited by NAAC with "B" Grade)

(College of Excellence & District Identified Degree College)

Parvathipuram(Manyam) Dist. -535591



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*Principal*  
PRINCIPAL  
GOVT. DEGREE COLLEGE  
SALUR  
PARVATHIPURAM MANYAM DIST.

**GOVERNMENT DEGREE COLLEGE, SALUR, VIZIANAGARAM DISTRICT**  
**DISTRICT IDENTIFIED GOVERNMENT DEGREE COLLEGE FOR VIZIANAGARAM DISTRICT**  
**COLLEGE E-MAIL I.D. salur.jkc@gmail.com** **COLLEGE PHONE NO. 08964 241914**

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From

Sri G. Yeruku Naidu  
M.Sc.,  
Principal(FAC),  
Govt. Degree College,  
S A L U R – 535 591,  
Vizianagaram District.

To

The Commissioner of Collegiate Education,  
Andhra Pradesh,  
Vijayawada

**Rc.No. 570-A/2018-19, Dated 25-02-2019**

Sir,

Sub:- AUDIT – A.G.'s Audit Report on the accounts of Govt. Degree College, Salur,  
Vizianagaram District, for the years 2005-06 and 2007-08 – Expeditious settlement of  
outstanding audit paras – Submission of Final Replies – Regarding.

Ref:- 1. Memo.No.Accounts Branch/B3/08/08/2018, Dt.08-08-2018, of the office of the  
Commissioner of Collegiate Education, Andhra Pradesh, Vijayawada.  
2. Memo.No.AIII-2/742/2007, Dt. 06-02-2019, of the office of the  
Commissioner of Collegiate Education, Andhra Pradesh, Vijayawada.

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In obedience to the instructions issued in the reference cited above, I submit herewith the  
rectification reports to the pending Audit paras I to II of the year 2005-06 and I to XV of the year 2007-  
08, para-wise separately in the prescribed proforma along with necessary enclosures to drop the  
objections pertaining to Government Degree College, Salur, Vizianagaram District.

This is for favour of your kind perusal.

Thanking you Sir,

Encl: Year of Audit Report

Yours faithfully,

  
Principal 24/2/19  
Govt. Degree College  
Salur Vizianagaram Dist.

S.L NO.	YEAR OF REPORT	PARA NO	GIST OF THE PARA	LATEST ACTION TAKEN BY THE PRINCIPAL	Recommendation of the C.A.O	REMARKS OF THE SPECIAL A.C AUDIT PARTY																									
1	2	3	4	5		6																									
1	2005-06	1	<p><b><u>I.IRRGULARITIES IN CONSTRUCTION OF BUILDINGS:</u></b></p> <p>The Commissioner of Collegiate Education, A.P.Hyderabad released the budget amounts (Non-plan) as detailed below for construction of science labs class rooms, additional accommodation for utilization in the respective financial year.</p> <p style="text-align: center;"><u>Drawn on</u></p> <table><tr><td>I.</td><td><u>2001-02</u> 29-06-01</td><td>Rs 2,00,000/-</td><td>50%</td><td>21-03-02</td></tr><tr><td></td><td><u>2001-02</u> 02-02-02</td><td>Rs 2,00,000/-</td><td></td><td>21-03-02</td></tr><tr><td>II.</td><td><u>2002-03</u> 12-08-02</td><td>Rs 6,00,000/-</td><td></td><td>09-01-03</td></tr><tr><td>III.</td><td><u>2002-03</u> 06-01-03</td><td>Rs 5,00,000/-</td><td></td><td>07-03-03</td></tr><tr><td colspan="2"></td><td>..... Rs 15,00,000/- .....</td><td colspan="2"></td></tr><p>The work was entrusted to Executive Engineer P.R.Parvathipuram And administrative sanctions were also given by the District Collector,Vizianagaram for the respective 3 works .The work was finally Commenced on 24-01-03 and completed on 27-09-03 belatedly.</p><p>In this connection the following audit observations were made..</p><p>1.The copies of the agreements for all 3 works were not made available to audit.</p><p>2. Though all the 3 works should to separately executed and completed in the respective financial years, the works were taken up as a single work on 24-01-03 and completed on 27-09-03 by paying 1st and part bills (3) on 29-05-03 and 2<sup>nd</sup> and final bills (3) on 27-09-03 to the Contractor thus the estimates prepared had become inoperative and Assets were not created as contemplated.</p><p>3. The District collector was not kept informed of the progress of the work and thus no review was conducted by the District Collector, Vizianagaram as provided under G.O.Ms.No.788, Higher Education EE 1-3 Department dt 18-09-93 and as requested by the Directory of Collegiate Education , A.P., Hyderabad in the budget releases proceedings</p><p>4. Penalty was not levied for delay in execution of work within the stipulated time and for the irregularity of clubbing all the three Works.</p></table>	I.	<u>2001-02</u> 29-06-01	Rs 2,00,000/-	50%	21-03-02		<u>2001-02</u> 02-02-02	Rs 2,00,000/-		21-03-02	II.	<u>2002-03</u> 12-08-02	Rs 6,00,000/-		09-01-03	III.	<u>2002-03</u> 06-01-03	Rs 5,00,000/-		07-03-03			..... Rs 15,00,000/- .....			<p>The Construction of work was already done and the buildings are handed over by Executive Engineer, Panchayat Raj Department Parvathipuram and classes are conducting in the class for that the utilization certificate was also submitted to the Director of Collegiate Education A.P.Hyderabad. Hence the Para may kindly be dropped.</p> <p>Utilization certificate for Rupces 14,98,681 was submitted by the Executive Engineer Panchayat Raj Department Parvathipuram .The balance of amount of Rs 1319 was remitted to back to Govt. account .Vide Ch.No 1056 dt 4/5/04</p>		
I.	<u>2001-02</u> 29-06-01	Rs 2,00,000/-	50%	21-03-02																											
	<u>2001-02</u> 02-02-02	Rs 2,00,000/-		21-03-02																											
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III.	<u>2002-03</u> 06-01-03	Rs 5,00,000/-		07-03-03																											
		..... Rs 15,00,000/- .....																													

5. There was improper and inadequate planning rendering the works delayed.

6. Funds were drawn at the fag end of the financial year i.e., in 3/02,1/03 and 3/03 for Rs 4.00 lakhs Rs 6.00 lakh and Rs 5.00 lakh respectively and paid to E.E.P.R.Parvathipuram, with a view to avoid lapsing of funds. The agency retained the amounts un-authorisedly as the actual expenditure was met only in 5/03 and 9/03

7. The estimates prepared were un-realistic as all the 3 separate Estimates were clubbed and executed at a time as a single work.

8. Higher rates in the schedule were adopted in the estimates prepared on 25-02-02 for Ist work, when compared with the estimates for the works II,III prepared on 10-12-02 & 25-02-03, respectively resulting in allowance of excess rates.

A comparative study of the three estimates separately prepared for the three works revealed that there were excess payments allowed to the Contractor as detailed below and elaborated in the annexure.

S.No		I work	II (Rs)	III (Rs)
1.	Earth work escaration	2170		1763
2.	Sand filling	802		
3.	C.C.(1:5:10)	1332		
4.	R.R.Masonry	1489		
5.	RCC 1:2:4	1365		
6.	Brick masonry	4458		
	Total	9446	2170	1763

When the above were brought to notice the Department replied that the matter would be examined and reply sent in due course.

16.02.2003

**II. DELAY IN EXECUTION OF CIVIL WORKS:**

The Government of Andhra Pradesh in G.O.Ms.No.788 Higher Education (C.E-I-3) Dept., dt.18-09-03 had allotted budget for the year 2003-04 for buildings to Government Degree Colleges in the State.

The Director of Collegiate Education A.P Hyderabad communicated the budget allocation and released the amounts in his Ref.Proc.Rc.no.163/A II-1/2003-04(G) dated 23-09-2003, and the Government Degree College, Salur was at S.No.27 and the amount allocated was Rs.15,00,000/- . As per the said proceedings the purpose of releasing the funds was for buildings works , for strengthening physical infrastructure and also maintenance & for utilization during current financial year 2003-04 (1st to 3<sup>rd</sup> quarters). The District Collector, Vizianagaram in his Ir.Rc.No.140/2003/JJA/NK/Salur , dated 29-12-2003 , accorded administrative sanction for taking up the "work construction of Science labs and additional accommodation" for an amount of Rs.15,00,000/- and entrusted the work to Dy.E.E(Housing), Parvathipuram.

The District Manager (Housing)/Secretary Nirmithi Kendra , Vizianagaram sent the estimates to the principal of the college on 28-01-04 and also released the funds to DM APS Housing Corporations, Vizianagaram in pursuance of resolution of CPDC Dt.28-11-03 to release the full amount of Rs 15,00 lakhs payment was made by 2 D.Ds Dt. 25-02-04 for Rs 7,50,000/- each.

The APS Housing corporation Vizianagaram in turn sent the estimates to the S.E., APSHC Ltd., Hyderabad for technical sanctions as intimated to the Principal of the College, Salur in corporations letter dated 30-07-04 mean while the Principal requested the APSHC Ltd. for certain deviations in dimensions of class rooms in his letter dt.05-10-04 . The District Manager APSHC Ltd., VZM got prepared required estimates as per requirement of the College and sent the same to SE , APSHC Ltd. , Hyderabad for approval on 05-01-05. The SE in turn his Ir.dt 03-02-05 stated that there is no deviation in estimated cost of Rs 15.00 lakh and the D.M., APSHC Ltd. , VZM Directed the deputy EE to proceed with the work At least the AE , APSHC Ltd., Saluru requested to allot a room for storing the materials vide his Ir.dt.30-05-05.

In this connection the following audit observations were made.

1. The budget allocated and released for 2003-04 to be sent 1<sup>st</sup> and 3<sup>rd</sup> quarters is actually drawn in 2/04 and yet to be spent as on 7/05. Hence there is abnormal delay.
2. Though administrative sanction was accorded by the District Collector in 12/03 technical sanction was issued only in 7/04 and work was actually commenced in 6/05 and is in progress.
3. The estimates prepared and technical sanction given was not as per requirement of the college. The proposed constructions of 4 labs and 1 additional accommodation at the dimensions of 20' x 50' with 10' veranda is neither useful as class rooms nor for laboratories as per the Principal of the college. The request made by Principal for 40'x60' accommodation was not agreed.
4. The executing agency incorrectly stated that no separate technical sanction was required as there was no deviation in estimated cost. As per the Principal of the College, the amount of Rs 15.00 lakh is not sufficient even for one room at the estimated rates prepared by the APSHC. Hence there is very possibility of escalation of cost if the proposal put forth by the principal is accepted and executed and if the work is executed as per

An amount of Rupees 15.00 Lakhs was sanctioned as per the Pros.Rc.No 163/A-II-1/2003-2004(G) dt 23-9-2003 by the Director of Collegiate Education A.P Hyderabad for the purpose of building works strengthening the physical infrastructure and also maintenance for utilization during the current financial year 2003-04. The then Principal sent resolution taken by C.P.D.C dt 28-11-2003 stating the A.P.State Housing Corporation , Vizianagaram as the Executing Agency of the said work after obtaining permission from District Collector, Vizianagaram.

In turn the District Collector Vizianagaram as per the Pros.Rc.No 140/2003/JA/NK/Salur dt 29-12-2003 had accorded administrative sanction for the Execution of the said work by the District manager (H) , Vizianagaram.

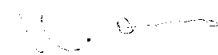
As per the request of the District Manager (H) /Secretary an amount of Rupees Fifteen Lakhs (15,00,000) is submitted to the Execution agency in the form two demand drafts of S.B.I.Salur of Rs 7,50,000 each bearing No 340046 and 340047 dt 25/2/2004 on 8/3/2004.

The Executive Agency of the Construction work specification of the said work as 20'X50' with 10' Veranda .The specification stated by the executing agency is not proper and therefore the Principal and the staff council Unanimously resolved on 5/10/2004 and requested the construction Execution Agency to take up the specification as 25'X40' with 10' Veranda instead of 20'X50' with 10' Veranda.

The District Manager in his letter Rc No 140/2003/JA/NK/salur dt 19-11-2004 informed the Deputy Executive Engineer (H) Parvathipuram for Revised estimates as for the requested of the Principal .As for the letter Rc.No 140/2003/AM(Eng)/Salur dt 5/1/05 the Revised estimates prepared by DEE , Panchayat Raj Parvathipuram were forwarded to Superintendent Engineer , A.P State Housing Corporation Ltd Hyderabad by District Manager (H) Vizianagaram

U. A. S. Pulikot  
PRINCIPAL  
Govt. Degree College  
SALUR - 521 101

				<p>In these Circumstances cited in the above paras .the Principal . Govt.Degree . Salur has acted Promptly in the specified times by Memo of requesting the executing agency of the said work that is A.P.S.H.C Vizianagaram for the purpose of early comp lection of the work., But said execution agency delayed the matter of construction work abnormally, which itself shows the fault of not completing the said work by the department till to date in spite of several requests and reminders of the principal Govt.Degree College Salur.</p> <p>However the whole issue how the matters are being delayed will be brought to the notice of the District Collector Vizianagaram through a D.O letter and also in person.</p>		
3	2005-06	III	<p><b><u>III.NON REMITTANCE OF TIME -BARRED CAUTION MONEY DEPOSIT AMOUNTS TO GOVERNMENT ACCOUNT RS.7217/-</u></b></p> <p>Under article 276 of APFC VOLI any unclaimed deposits pending for over three years should be lapsed to Government account. A review of the caution money deposit cash book and treasury P.D Account revealed that unclaimed deposit amount of Rs 7217/- is outstanding as on 31-03-02(3/02 Balance Rs 19,708/- less remitted in treasury 8/02 Rs 6526/-+10-03-03 Rs 5965/-)</p> <p>Early action may be taken to lapse the amount to Government Account under intimation to audit.</p> <p>On this being pointed out the department replied that the undisbursed and time barred C.M.D would be remitted and intimated in due course</p>	<p>The lapsed amount of Rs 7217 is outstanding as on 31-3-2002 under this Para of audit report was remitted to Government account vide Ch.No 7726 dt 21/11/05 and Xerox copy of which is enclosed here with verification and hence the Para may also kindly be dropped.</p>		

  
 PRINCIPAL  
 Govt. Degree College  
 Salur

			<p>approved estimates. The asset created would render useless as it would not cater to the needs. Hence the scheme had become a failure.</p> <p>5. The PS charge in the estimates viz Rs.1, 12,500/- for a work of Rs 15, 00,000/- is also on high side @ 7.5%.</p> <p>6. The copy of the agreement is also not available with the institution.</p> <p>On this being pointed out, the department replied that the matter would be examined and reply sent in due course.</p>	<p>for the purpose of according technical sanction for the said work .In the letter Rc.No 140/2003 AM(Eng)/Salur dt 14-2-05,the District Manager (H) , Vizianagaram informed the Deputy Executive Engineer , Parvathipuram informing him that there is no deviation in the estimated cost of Rs 15,00,000 between the earlier estimate and the revised estimates and S.S rates adopted are also of the same year, hence there is no necessity for giving technical sanction ,the District Manager Vizianagaram Directed the Deputy Executive Engineer Parvathipuram proceed the work or additionalaccommodation to Government Degree College Salur , duly following the procedure .The letter of the same is also marked to the Principal G.D.C, Salur for reference.</p> <p>The Principal G.D.C Salur requested the Department to start the work in his letter dt 23/4/05. The Department stated the Execution of the work may 2005 and the Slab work was completed by march 2006</p> <p>The Principal G.D.C Salur vide letter Rc.No 15 A/2004 dt 5/5/2006 requested the Department for the early Completion of remaining work i.e.flooring, Plastering and other works. The reminders in this connection are sent by the principal vide Rc.No 15A/2004 dt 31/10/2006.In this connection Dy.Executive Engineer served a Memo to Assistant Engineer Pachipenta for early comp lection of the remaining work bearing Memo Rc.No 3/3/2006/SA dt 13-11-06</p> <p>The District Manager AP State Housing Corporation Ltd.Viziangaram served a Memo to AE (Housing Salur bearingNo.140/2003/A-1(L)Salur Degree College dt 18/11/2006 asking him an action plan and detailed report in this matter, as the work had not been completed in full shape.</p> <p>As the Work was not completed in Full shape by the Execution agency in spite of the Memos stated above, The Principal Government DegreeSalur as again sent a reminder letter on 7/8/2007 to the District Manager (H) Viziangaram requesting him for the early completion of the work.</p>		
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11.4.2007  
 PRINCIPAL  
 Govt. Degree College  
 SALUR  
 (7/8/2007)



**IV. VOCHING OF C.P.D.C CASH BOOK:**

While vouching of C.P.D.C cash book it was noticed that an amount of Rs.9200/- was shown in this cash book as remitted on 02-07-04 but check of the bank pass book revealed that the amount was not credited in the S.B.I Bank, Salur. Account No.0011000514 showing the pass book balance viz.available cash balance is less to extent of Rs.9200/- .The same may be reconciled and intimated to audit.

On this being pointed out the Department replied that the bank authorities would be approached to ascertain the non-credited amount of the above remittance and audit intimated in due course.

Regarding this Para it is submitted that this college have to accounts maintained in S.B.I , Salur one is Examination Account /S.B.A/C.No 01100005483 and the other is CPDC account /S.B.A/C.No 01100005114 due to rush of Admission time 2/7/2004 the clerk depositing a voucher S.B.A/C.No 01100005114 in the counter foil of the voucher is correctly inserted clearly and he wrote S.B.A/C.No 01100005483 in the deposited form wrongly on verification the discrepancy noticed before the accountant,S.B.I.Salur and the same was rectified on 20/10/05 and the amount was credited to 01100005114 of CPDC Account and also noted in the pass book also. Hence the Para may kindly be dropped.

11. 14/8/07  
PRINCIPAL  
Govt. Degree College  
SALUR  
Vizianagaram Dist.  
Pin: 523 407

14/8/07



S.N o	Year of the Report	Para No.	Gist of the Para	Latest action taken by the Principal	Recommendati ons of the H.O.D.	Remarks of the A.G																																																					
1	2007- 08	I	<p>NON-EXHIBITION OF UNDISBURSED AMOUNT OF Rs.1,38,985/- IN CLOSING BALANCE OF CASH BOOK.</p> <p>The demand draft amounts are as good as cash, and therefore they must be exhibited in Govt. cash book daily, till they were finally delivered the agencies.</p> <p>However, it was observed from the Government cash book Dt. 23-03-2007 that demand drafts obtained in the name of certain firms for procurement of material / lab-equipment/lab-Chemicals etc., not delivered to the respective firms so far and retained with the college.</p> <p>As verified from the cash book the amounts were not exhibited from 23-03-2007 bill date.</p> <p>It was replied that the instructions are not and would be followed.</p> <p>Result of final action taken may be intimated to Audit.</p>	<p>As per the treasury bill register 21 bills were passed worth of Rs. 11,76,413/- and out of them 6 bills worth of Rs. 1,79,210/- were disbursed on the same day i.e on 23-03-2007 the un disbursed balance amount of Rs. 9,97,203/- was noted in the U D pay register and in the cash book also. The objected amount of Rs. 1,38,985/- was also included in the amount of Rs.9,97,203/-. The zerox copies of the pages which have the entries dated 23-03-2007 in the U.D pay register, treasury bill register and cash book are enclosed herewith for favour of your kind information to drop the objection.</p>																																																							
2	2007- 08	II	<p>DRAWAL OF FUNDS INADVANCE TO AVOID LAPSE OF BUDGET Rs.1.39 LAKHS.</p> <p>During the scrutiny of the records it was observed that the following amounts were drawn from the treasury for purchase of chemicals and equipment etc., As verified from the treasury bill register these amounts were drawn from the STO, Salur. The details which are given below.</p> <table><tr><td>S.No.</td><td>Bill No/Date</td><td>Name of the firm</td><td>DD.No/Date</td><td>Amount</td></tr><tr><td>1.</td><td>39/23-03-07</td><td>M/s Desai Chemical</td><td>310469/23-03-07</td><td>25.163</td></tr><tr><td>2.</td><td>36/23-03-07</td><td>-Do-</td><td>310470/23-03-07</td><td>37.075</td></tr><tr><td>3.</td><td>37/23-03-07</td><td>-Do-</td><td>310471/23-03-07</td><td>29.075</td></tr><tr><td>4.</td><td>38/23-03-07</td><td>-Do-</td><td>310518/23-03-07</td><td>26.470</td></tr><tr><td>5.</td><td>58/23-03-07</td><td>K. Simhachalam for Transportation</td><td>557578/28-03-07</td><td>4,000</td></tr><tr><td>6.</td><td>/23-03-07</td><td></td><td>557519/28-03-07</td><td>17.202</td></tr></table> <p>It was observed that the DDs were obtained in the name of the firms from which material were proposed to be procured. Even though the amounts were drawn during the month of March, 2007, the DD s were not handed over to the firms and kept in the custody of DDO without disbursement. It was ascertained from the college authorities, that the respective firms from whom the indents were placed are not supplied the material to the college so, far. It amounts to drawls of funds in advance of requirement by the college, and also to avoid lapse of budget grants received at the fag end of financial year. The action taken by the college was irregular and such drawl may be discontinued forthwith, and the irregularities were brought to notice for remarks, it was replied that the action would be taken to dispose of Demand Drafts at an early date and would be intimated to Audit.</p> <p>Result of final action taken may be intimated to Audit.</p>	S.No.	Bill No/Date	Name of the firm	DD.No/Date	Amount	1.	39/23-03-07	M/s Desai Chemical	310469/23-03-07	25.163	2.	36/23-03-07	-Do-	310470/23-03-07	37.075	3.	37/23-03-07	-Do-	310471/23-03-07	29.075	4.	38/23-03-07	-Do-	310518/23-03-07	26.470	5.	58/23-03-07	K. Simhachalam for Transportation	557578/28-03-07	4,000	6.	/23-03-07		557519/28-03-07	17.202	<p>As per the instruction of our higher authorities we have to procure the credit bills and advanced stamped receipts equal to the amount of orders placed well in advance of the closure of the financial year, in order not to miss the dates on when the budget freeze is lifted. For that purpose we draw the amount from the budget in advance in favour of the concerned firms in the form of D.D.s and kept with us until the material is supplied. The D.D.s amount shown as the un spent balance in the U.D. Pay Register and cash book. Now I wish to inform the said demand drafts were disbursed as detailed below. The copies of the receipt of D.D. by the concerned firms are enclosed herewith to drop the objection</p> <table><tr><td>1.</td><td>25163</td><td>22-9-2007</td></tr><tr><td>2.</td><td>37075</td><td>22-9-2007</td></tr><tr><td>3.</td><td>29075</td><td>22-9-2007</td></tr><tr><td>4.</td><td>26470</td><td>22-9-2007</td></tr><tr><td>5.</td><td>4000</td><td>31-1-2008</td></tr><tr><td>6.</td><td>17202</td><td>13-7-2007</td></tr></table> <p>Hence the objection may please be dropped.</p>	1.	25163	22-9-2007	2.	37075	22-9-2007	3.	29075	22-9-2007	4.	26470	22-9-2007	5.	4000	31-1-2008	6.	17202	13-7-2007	+	
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6.	17202	13-7-2007																																																									

3	2007- 08	III	<p><b>NON-LAPSING OF CAUTION MOMEY DEPOSIT Rs. 11,567/-</b></p> <p>As per G.O.Ms.No.2795 to education dt.23-11-1996 and article 271 (1) of A.P.F.C.Vo-I, caution money deposit collected from the students at the time of their admission into college to wards deposit for library, laboratory etc., should become due refund soon after completion of their courses.</p> <p>During the scrutiny of caution money deposit account, it was noticed that an amount of Rs.11,567/- has lapsed to Govt. account at end of 31-03-2004, due to non refund to the students, on completion of their courses . The caution money deposit remained upto claimed for more 3 consecutive years are lapse to Govt. account and requires to remitted to receipt head of the college.</p> <p>It was replied that the action would be taken to remit the C.M.D. early under intimation to audit.</p> <p>Final action taken in this regard may be intimated to Audit.</p>	<p>The lapsed caution money deposit amount of Rs.11567/-(Rupees eleven thousand five hundred and sixty seven only) was remitted to Govt.account vide Treasury Challan No.11875 dated 30-3-2010. The zerox copy of the challan is enclosed herewith for favour of your information with a request to drop the objection.</p>		
4	2007- 08	IV	<p><b>MAINTENANCE OF SCHOLARSHIP ACCOUNT CERTAIN IRREGULARITIES NOTICED.</b></p> <p>While checking the scholarship account for the period from 7/2005 to date the following Omissions, irregularities were noticed.</p> <p>The college on receipt of Cheque/DD shall be credited and the amount disbursed to the eligible students by way of account payee cheques after duly verifying 75% of attendance of the student in each month.</p> <p>Account payee cheque shall be disbursed to the students within one week of the receipt of the scholarship amount from the concerned department.</p> <p>Principals should be sent the acquaintances for the amount paid, along with the Challan in respect of un disbursed amounts, within 10 days from the date of receipt if cheque/DD from BC/SC/ST welfare department of Vizianagaram.</p> <p>Utilization Certificates should be sent to the concerned welfare officers in time.</p> <p>During the scrutiny of scholarship account the following omissions/Irregularities were noticed.</p> <ol style="list-style-type: none"> <li>1. Even though it was clearly stated in the proceeding that the student should possess 75% attendance, no proof of attendance register were made available to audit to certain periods. But payments were made to the students without obtaining/maintaining proper records.</li> <li>2. As per Proceedings payment should be made to the students within one week of receipt of cheque /DD, but disbursements were made even after a lapse of 4 to 6 months of the receipt of the cheque/DD to the College. This should be avoided and disbursement may be made within the stipulated time by the Government.</li> </ol> <p>3 Principal should send the acquaintance rolls for the amount paid to</p>	<ol style="list-style-type: none"> <li>1. It is submitted that we are maintaining the attendance registers and after observing 75% of the attendance as per the consolidated attendance register scholarships were disbursed to the eligible students. The concerned records are available in the college. They will be submitted in the next audit.</li> <li>2. The cheque/D.D. received from the S.W. Dept. after the students left the college in case of final year students. It is becoming difficult to trace their exact addresses. Due to the students are not available in the addresses given at the time of their admission, the process of disbursement is delayed. In future we note the objection and take precautions to disburse the scholarships amount with in the scheduled/prescribed time. Hence the objection may please be dropped.</li> </ol> <p>3.Due to the reasons mentioned in the para IV(2) the delay is occurred in submitting the acquaintance rolls to the Social Welfare Department in time.</p> <p>Further I submit that the amount of Rs.67,725/- disbursed to the eligible students through A/c payee cheques and the un disbursed balance amount remitted to the Govt. A/c.</p>		

the students along with the Challan for the un disbursed amount within 10 days from the receipt of the Scholarship amount. As seen from the scholarship bank scrolls an amount of Rs. 67,725/- is still lying un disbursed to the students. Action may be taken to disburse the scholarship amount due to student early, otherwise the amount may be remitted to Govt. account under intimation to audit, as the scholarship amount were received long back and lying in the Office contrary to the Govt. Order.

It was further observed that no scholarship Cash Book is maintained for the audit period from 7/2005 to date. In the absence of such an important record to be maintained by the College action may be initiated to bring the Scholarship Cash Book up to date and produce to next audit.

As such the transaction for the period from 7/2005 to date could not be checked in audit, and the authenticity of the transactions made for the above period could not verified in audit.

It was replied that the audit observation is noted and would be followed in future.

The Scholarship Cash Book for the period from 7/2005 to date may be up dated and produced to next audit.

The Scholarships cash book will be submitted with up to date entries in the next audit.

Hence, the objection may please be dropped.

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2007-08

V

#### NON-RECOVERY OF EXCESS PAYMENT MADE TO THE CONTRACT LECTURES Rs.10,846/-

During the scrutiny of contract lecturers acquaintance rolls and attendance registers, it was noticed that the contract lecturers were paid from the period of absence from duty,

As per contract they should have been paid to the actual number of days they were present in particular month. The excess payment made during the period from 9/2005 to date, worked Rs. 10,846/- which may be recovered from the concerned under intimation to audit.

The department replied that the matter would be examined and final reply would be sent to Audit.

Result of final action may be intimated to Audit.

It is submitted that the excess payment which was made to the following Contract Lectures was recovered and remitted to Govt. A/c as detailed below.

S. No	Name of the Contract Lecturer	Excess amount recovered from him	Particulars of Remittance	
			Try. Ch.N o	Date
	Sarvasri			
1	Dr. S. Appalanaidu C.L. in Zoology	1078-00	15816	16-2
2	N.U.Maheswararao C.L. in Botany	2156-00	15815	16-2
3	K. Praveenvardhan C.L. in Maths	913-00	15814	16-2
		4147-00		
4	K.Chandrasekharkumar C.L. in Telugu	2975-00	Due to the ex of Sri K. Chandrasekhmar, C.L.in Telugu, it is unable to rec the amount fi the individual Death certifie is enclosed	

				<table><tr><td></td><td></td><td>herewith.</td><td></td></tr><tr><td></td><td>Total recoverable amount</td><td>7122-00</td><td></td></tr></table> <p>It is submitted that actual excess payment made to the Contract Lecturers is Rs. 7122/- only out of Rs. 10846/-. The copies of the challanas are enclosed herewith to drop the objection.</p>			herewith.			Total recoverable amount	7122-00			
		herewith.												
	Total recoverable amount	7122-00												
6	2007-08	VI	<p><b>UTILIZATION OF SPECIAL FEE ACCUMULATION FOR NAAC PURPOSES.</b></p> <p>As per proceedings No. 1246/I-2/2007 dated 01-03-2007 the Commissioner of Collegiate Education, AP, Hyderabad had issued orders to utilize the special fee accumulations in connection with NAAC Purposes duly following procedures and decisions of CPDC/Staff council. Accordingly an amount of Rs. 97,572/- was drawn vide Ch.No.51610 Dt 06-03-2007 and paid to M/s HCL, Infosysis, LTD, Nampally, Hyderabad for supply of computers after calling for open tenders as per the procedure through 'e' procurement platform Govt. of Andhra Pradesh, finalised the tender with technical commercial specifications as required for library automation two computers with accessories were purchased from M/s HCL, Info Systems Hyderabad vide invoice No.0000072032, Dt 15-03-2007 for Rs. 97,572/- and installed at library of the college.</p> <p>As per the provisions of G.O.Ms.No.593 Education (CI) department dt 21-03-1972, the special fee collected from the students in any academic year shall have to utilize in the academic year and on the same purpose for which special fee is collected without allowing accumulations rule 209 of AP Special Fee Rules also reiterated the same. Any such accumulations should be spent for the welfare of the students. As such diversions of special fee for purchase of computers in connection with visit of NAAC purpose is irregular and un-justified contrary to the Spl. Fee fund rules.</p> <p>Thus the amount may be got reimbursed from the General budget from the Commissionerate and recouped to Spl. Fee fund account under intimation to Audit.</p> <p>It was replied that the audit observation would be brought to the notice of higher authorities.</p> <p>Result of final action taken may be intimated.</p>	<p>As per the permission accorded vide Procs.Rc.No.14/CIO/INFLIBNET/2006-2, dated 18-11-2006 and Lr.Rc.No.14/CIO/INFLIBNET/2006-3, dated 21-2-2007 of the Commissioner of Collegiate Education, A.P. Hyderabad, an amount of Rs.97,572/- was utilized from accumulated computer special fee Account towards library automation as this college is going to be accredited under NAAC. This provision is also made for students purpose.</p> <p>The copies of the said proceedings are also submitted herewith for favour of your kind information.</p> <p>Hence the objection may please be dropped.</p>										
7	2007-08	VII	<p><b>NON-EXECUTION OF COMPUTER LAB BY PACHAYAT RAJ DEPARTMENT, SLAUR, INSPITE OF PAYMENT OF Rs.2.00 LAKHS.</b></p> <p>The Director of Collegiate Education A.P. Hyderabad i.e., Proc.Rc.No.165/A-11-1/2006-07 Dt.28-06-2006 released the following budget to the college in view of NAAC. Assessment in the month of February, 2006.</p> <table><tr><td>1. For incurring OOE</td><td>Rs. 2.00 Lakhs</td></tr><tr><td>2. For const. of Computer Lab</td><td>Rs. 2.00 Lakhs</td></tr><tr><td>3. For Acquiring machinery and Equipment</td><td>Rs. 8.00 Lakhs</td></tr><tr><td>Total</td><td>Rs. 12.00 Lakhs</td></tr></table> <p>Out of Rs.2.00lakhs allotment for incurring O.O.E. expenditure on</p>	1. For incurring OOE	Rs. 2.00 Lakhs	2. For const. of Computer Lab	Rs. 2.00 Lakhs	3. For Acquiring machinery and Equipment	Rs. 8.00 Lakhs	Total	Rs. 12.00 Lakhs	<p>It is submitted that the work of construction of computer Lab worth of Rs.2.00 Lakhs, which was allotted to the Panchayathi Raj Dept., Salur. was completed. Copy of the utilization certificate issued by the E.E., Panchayathi Raj, Dept., Salur is submitted herewith for favour of your information.</p> <p>Hence the objection may please be dropped.</p>		
1. For incurring OOE	Rs. 2.00 Lakhs													
2. For const. of Computer Lab	Rs. 2.00 Lakhs													
3. For Acquiring machinery and Equipment	Rs. 8.00 Lakhs													
Total	Rs. 12.00 Lakhs													

amount Rs.1,86,640/- was incurred to the end of 31-03-2007 and the balance un-spent amount of Rs. 13,340/- was lapsed to Govt. Account out of Rs.10.00 lakhs allocated for procurement of machinery & Equipment Rs.9,79,887/- was incurred and leaving balance of Rs. 20,113/- which was lapsed to Govt. Account, as budget was provided by the state Govt.

Further an amount of Rs. 2.00 lakhs was allocated towards construction of computer lab paid through Bankers Cheque. No. 557517 of SBI, Salur dt 23-03-2007, was handed over on 28-08-2007 to Deputy Executive Engineer, Panchayat Raj, Salur. Through the amount was acknowledged by the above agency long back, so far no work was started in spite of full payment as deposit work.

It was replied that the matter would be brought to notice of E.E. Panchayat Raj Department for taking necessary action.

Result of final action taken may be intimated.

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2007-08

VIII

**INCOMPLETE CONSTRUCTION OF SCIENCE LABS CLASS ROOMS ADDITIONAL, ACCOMMODATION TO THE COLLEGE Rs.15.00 LAKHS IRREGULAR ADMITTANCE OF PETTY SUPERVISION CHARGES Rs.75,000/-**

The Director of Collegiate Education, A.P. Hyderabad had sanctioned and released Rs.15.00 lakhs in Rc.No.163/AII-2/2003-04 (G) dt.23-09-2003 under non-plan for construction of Science Laboratories and Additional accommodation to Government Degree College, Salur, during the financial year 2003-04. The work was entrusted to A.P. State Housing Corporation, Vizianagaram, for construction of additional accommodation and Science Laboratories. The amount was handed over to the construction Agency on 31-01-14 by the Principal, Govt. Degree College, Salur. The work is not yet completed. The work was commenced by the Principal through Lr.Rc.No.15/A/2004, Dt.31-10-2006, addressed to the District Manager, Housing, Vizianagaram. The entire building was leaking and requires immediate attention to avoid further damage of the building.

Further as seen from the line estimates furnished by the construction agency where in the petty supervision charges (Sl.No.27) was included as Rs. 1,12,500/- and lamp sum amount of Rs. 38,395/- (Sl.No. 28) was indicated in the estimate.

As per A.P public works account code the petty supervision charge allowable is 2.5% on the total value of the contract. The details are worked out here under.

As per APPWO 'A' code Rs. 15,000x 2.5%	=	37,500
Excess indicated as per line estimate of A.P Housing corporation, Vizianagaram.	=	1,12,500

Excess allowed	=	75,000
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As such action may be initiated to recover Rs. 75,000/- excess allowed in Connection with construction of addl. Accommodation and science labs from M/s A.P State Housing Corporation Vizianagaram. Further the details with regard to lump sum amount may also be obtained from above

I submit that this matter was brought to the notice of the A.P. State Housing Corporation Vizianagaram. They come in person with the "M" Books and explained in detail to the audit party.

After receiving this observation again we intimated them about the recovery of Rs. 75000/-. In spite of many reminders by phone call we did not get any positive reply from them. We will pursue the matter further.

			<p>construction agency and furnish to audit.</p> <p>Further , it was also noticed from the building file the above construction of work started lately, for about one year and incomplete, till to day, which constitutes wasteful expenditure of Rs.15.00 lakhs is brought to notice.</p> <p>It was replied that the matter would be brought to notice of the higher authorities.</p> <p>Result of final action taken may be intimated.</p>			
9	2007-08	IX	<p><b>IIREGULAR CREDITING OF SCHOLARSHIP PAYMENTS BY BANK AUTHORITIES.</b></p> <p>During the scrutiny of bank scrolls of scholarship amount it was noticed that the scholarship amounts were paid to the students in account payee cheques only. But the bank authorities have credited the amount in a single account of the student, instead of different savings accounts of different students ( vide annexure). However, the matter may be taken up with the bank authorities after verifying the college records and see that such mistake does cropped up is rectified by the bank authorities. It was replied that the matter would be brought to the notice of the bank authorities for necessary action.</p> <p>Result of action taken may be intimated to Audit.</p>	<p>The matter was brought to the notice of the bank authorities. The scholarship amount paid to students in Account Payee cheques should be credited to the individual student concerned only. Accordingly the bank authorities have adjusted the amounts to the respective student accounts and rectified their mistake.</p> <p>Hence the objection may please be dropped.</p>		
10	2007-08	X	<p><b>PURCHASE OF COMPUTERS AND ITS ACCESSORIES WORTH Rs.4.42 LAKHS AND CONST OF BUILDINGS Rs.2.00 LAKHS</b></p> <p>With a view to start computer courses the college had procured 10, computers, two Printers Etc., from M/s A.P. Sahakara Vignana Samithi, limited, Hyderabad, out of Government budget mean while the Director of Collegiate Education, A.P. Hyderabad, had released Rs.12,00,000/- in view if NAAC teams proposed visit. Out the said amount, an amount of Rs.2,00,000/- was allocated for construction of computer laboratory. The amount was drawn and paid through bankers Cheque No.557517 from state bank of India, Salur dt.23.03.2007 to Deputy Executive Engineer P.R.Dept., Salur on 28-03-2007 which is a constructing agency. The work is yet to be started by the constructing agency as on date.</p> <p>In respect of 10 computer and 2 printers and is accessories the amounts were paid to M/s A.P. Sahakara Samithi, Hyderabad the details of payments are as given here under.</p> <p>1) D.D.No.300477 Dt. Rs.3,95,520 S.B.I. Drawn on Salur  2) D.D.No.300477 Dt. Rs.46,865 S.B.I. Drawn on Salur  Total: Rs.4,42,385/-</p> <p>In this connection the stock registers of the Degree College verified and it was found that no stock entries were made. As ascertained from the college authorities, it was leant that though the amount was paid to firm the delivery of the computers and its accessories are not taken delivery by the</p>	<p>I submit that as per your suggestions the matter was brought into the notice of the higher authorities. The construction agency was requested to expedite the process of completion of lab work. The Lab work was already completed. We took procession of the computers printers worth Rs. 4.42 lakhs and installed in the lab.</p> <p>Hence the objection may please be dropped.</p>		

college for want of accommodation. Through the amount of Rs.2.00 lakhs was paid to Dy. E.E. P.R. Department , Salur, the construction of the building did not considered by the above department as priority.

Thus the computers procured by the college could not be taken possession of the same by the college which is irregular. The entire transaction constitutes drawl of amounts of Rs.4.42 lakhs in advance of requirement and also to avoid lapse of allocated budget during the year, which is brought to notice.

It was replied that the matter will be brought to notice of the Higher authorities.

**IRREGULAR SANCTION OF ADVANCE INCREMENT ON ACQUIRING HIGHER QUALIFICATION IN R/O OF SRI Y. KUSUM BACHCHAN., P.D., RECOVERY OF Rs.16,965/-**

While reviewing the service book of Sri Y. Kusum Bachchan , Physical Director., it was noticed that, the official was sanctioned one advance increment of Rs.110/- P.M. wef 25-08-1994, with monetary benefit from 25-08-1994 in the Time scale of pay of Rs.3110-90-3200-110-3750-130-4400-160-5200-190-6150-230-6380.

The Government of A.P in Memo No. 1973/32/AI/PC/2006, Dt. 03-03-2006 it was clarified that the pay revision commission, 1999 had recommended for prospective discontinuance of sanction of advance increments. Therefore, incentive/additional qualification increment sanction on or after 01-07-1998 will be effected. As such the additional qualification increment was sanctioned irregularly by the Principal GKM Govt. Jr. college, Nellimarla, Vizianagaram, in the Time Scale of Rs.3110-6380 vide Pri.Procs.No.93A/98, Dt:06-11-98 w.e.f 25-08-94 @ Rs.110/- P.M. needs recovery from the officials concerned. Further payments of additional qualification increment w.e.f. 7/07 onwards may be discontinued forthwith.

The excess paid amount of Rs. 16,965/- from 25-08-94 to 30-06-07 works out to Rs.16,965/- (154 months X Rs.110p.m + Rs.35 for 7 days) may be recovered from the individual from the on hand pay and allowance in one lump, under intimation to audit.

It was replied that the necessary recovery would be effected from the pay of official and audit would be intimated.

Final action taken in the matter may be intimated to Audit.

It is submitted that the excess payment due to irregular sanction of Advance increment of Rs.110/- P.M from 25-8-1994 to Feb'2010 works out to Rs.20485/- vide Procs. Rc.No.Estt.72/A/2009-10 dt. 24-3-2010 and stopped payment from the salary bill of March 2010. The amount of Rs.20,485/- recovered from the incumbent in three installments and remitted to the Government Account as detailed below.

Try.Ch.No.	Date	Amount
1. 622	21-04-2010	Rs.7,485-00
2. 1587	27-05-2010	Rs.6,500-00
1. 1856	07-06-2010	Rs.6,500-00
<b>Total:</b>		<b>Rs.20,485-00</b>

The copies of the challanas are submitted herewith. Hence the objection may please be dropped.



12	2007-08	XII	<p>RELEASE OF GRANTS – IN- AID DURING THE YEAR – 2005-2006 UN-SPENT BALANCE OF Rs.37,852/-</p> <p>The University Grants Commission in their letter No.F-1-1 (052)/03(UGC-SERO) dt:02-09-2005 had accorded sanction of Rs.2,82,228/- during the year 2005-2006. The details of amount sanction for incurring certain expenditure are as detailed below;</p> <table><tr><td>1. Books</td><td>Rs. 41,616-00</td></tr><tr><td>2. Equipment</td><td>Rs. 2,40,672-00</td></tr><tr><td>Total</td><td>Rs. 2,82,288-00</td></tr></table> <p>While according sanction of the above amount, the commission has stated that the amount is debatable to head 1.2 (1) and is valid for payment during the finical year 2005-06 only. Out of which an amount of Rs.2,62,804/- was incurred by the college and the balance of Rs.37,852-47 was not standing as on 31-03-2007, further the commission has stated in the above letter dt:02-09-2005, at Sl.No.13, it was stated that the interest earned by the college on the above grant-in-aid, shall be treated as additional grant and may be shown in the U.G. Statement of expenditure furnished by grantee in situation.</p> <p>In this context, it may be stated whether utilization certificate was sent to the U.G.C. duly indicating the interest corned in the bank. The details of receipts of interest by the college is as detailed below.</p> <p><b>Date:</b></p> <table><tr><td>13-01-2007</td><td>As per cash book entries made</td><td>Rs. 1,751-12</td></tr><tr><td>to</td><td>At P.No.29, interest</td><td>Rs. 5,082-06</td></tr><tr><td>04-01-2007</td><td>Received</td><td>Rs. 5,170-98</td></tr><tr><td></td><td><b>Grand Total:</b></td><td><b>Rs.12,004-16</b></td></tr></table> <p>In case, the U.G.C. was not informed of the above receipts to the College by way of interest, the reasons when called for an further, it may also be stated whether the un-spent balance of Rs.37,852-47 was brought to the notice of commission in order to avoid refund of the enter amount together with 6% interest P.A or as amended from time to time on un-utilized amount from the date of drawl of the amount to date of refund as per previsions continued in General Financial rules of Government of India.</p> <p>It was replied that the matter would be brought to notice of the higher authorities, and the action taken would intimated to Audit.</p> <p>Result of final action taken may be intimated.</p>	1. Books	Rs. 41,616-00	2. Equipment	Rs. 2,40,672-00	Total	Rs. 2,82,288-00	13-01-2007	As per cash book entries made	Rs. 1,751-12	to	At P.No.29, interest	Rs. 5,082-06	04-01-2007	Received	Rs. 5,170-98		<b>Grand Total:</b>	<b>Rs.12,004-16</b>	<p>As per the objection received in the para XII, I submit that the UGC sanctioned and released an amount of Rs. 41,616/- for books &amp; Journals and Rs. 240.672 for equipment the total amount 41616+240672= Rs. 282288/- was released but the college spent Rs. 45531/- for book &amp; journals and Rs. 2,17,273/- for equipment. The total amount of Rs. 2,62,804/- spent in the financial year 2006-2007. The unspent balance amount of Rs. 19,484/- ( Rs.282288/- ( - )Rs 262.804/-) was sent thorough DD to UGC SERO. As per your remarks the balance amount of Rs 37,852-47 consisted of unspent amount of Rs 19,484/- of second installment and unspent balance amount of Rs. 2025/- of first installment and accumulated interest. All the information was sent to the UGC after 2007 and unspent balance of UGC first and second installments of 10<sup>th</sup> plan amount of Rs.20,080 (after deduction of audit charges) was sent to UGC through demand draft. The accumulated interest was not spent by the College and its remaining in the UGC Bank Account The copies of the demand drafts enclosed herewith. Hence the objection may please be dropped.</p>		
1. Books	Rs. 41,616-00																							
2. Equipment	Rs. 2,40,672-00																							
Total	Rs. 2,82,288-00																							
13-01-2007	As per cash book entries made	Rs. 1,751-12																						
to	At P.No.29, interest	Rs. 5,082-06																						
04-01-2007	Received	Rs. 5,170-98																						
	<b>Grand Total:</b>	<b>Rs.12,004-16</b>																						
13	2007-08	XIII	<p>CONSTRUCTION OF COMPOUND WALL TO THE DEGREE COLLEGE, SALUR, Rs.12.30 LAKHS.</p> <p>The Director of Collegiate Education, A.P, Hyderabad, in Proc.Rc.No.534/A.II-I/2005-06-04 Dt:20-08-2005 had released for, principals of the degree college towards education on building works for strengthening of existing physical infra structure and also for maintenance for utilization during the year 2005-06. an amount of Rs. 12,30,000 to this</p>	<p>1. It is submitted that the observation made by the audit party was brought to the notice of the Sub-Registrar salur. He replied that unless the name of the person occupying the position of the Principal registration cannot be done on the name of the Principal without specifying his name. It was registered under the name of Sri V. Annarao</p>																				

college Accordingly, above amount was drawn and D.D's were handed over to the Executive Engineer District scheduled caste service Co.op.society Vizianagaram. The details of D.D's are given here under.

1. D.D.No.0723/926818 Dt.08-03-06	for Rs. .6,00,000-00
2. D.D.No.0723/926819 Dt.08-03-06	for Rs. .6,30,000-00
Total	Rs.12,30,000-00

The demand drafts were received by the above office 14.03.2006 for the total amount of Rs.12.30 lakhs out the above amount, the following amounts allocated towards constructions of compound wall and maintenance of the buildings.

1. Constructor of compound wall	Rs. 8,00,000
2. Maintenance of the building	Rs. 4,30,000
Total	Rs. 12,30,000

In this context the following observation were made:

1. The college was gifted 9. acres and 0.78 cents of land through gift deed executed 11-10-1995 by Sri Ganeswararao S/o Sri Manmadharao in favour of Principal (FAC) Sri V. Apparao S/o Sanuasiappadu. The same document was fot registered in Sub-Register's Office, Salur in book-1, No.2398 on 11-10-1995. As observed from the document executed that land was gift to Sri V. Apparao, Principal, (FAC) but not to the Govt. Degree College, Salur. On completion of exiting building if the above person claims that the entire properly belongs to him and the same should be handed over to him, the College has no proper title of the land. This aspect may have to be examined legal opinion may be obtained, further the document executed on 11-10-1995 was a gift deed, it has no relevance as the gift deed, would be executed in between blood relation of a father and son, father and daughter, husband and wife, etc., here no such relation is there and the gift deed as no relevance's.
2. Futher releasing of Rs. 12.30 lakhs towards construction of compound wall and maintenance of existing building has no justification in view of the above title of land.
3. It may be stated the compound wall was proposed to be constructed to the entire college premises or part of, it, was not clearly mentioned in the detailed estimates.
4. In case the work is completed the completion certificate together with relevant 'M ' book bills etc may be made available to audit.
5. It may be stated whether, the income tax seignior age charges, sales taxes, etc, levied on the contractor who executed the works and remitted to Government accounts, under respective head of accounts. In case, if the details are not readily available with the college, the required information may be obtained from executive engineering District scheduled caste service cooperative societv

Principal (FAC) it does not mean the land belongs to him. And he Sri V. Apparao does not possess any right to claim that the college land belongs to him simply because it was registered on his name.

In this connection, we are enclosing herewith the copy of the document. It may be noted that in the first page very clearly mentioned that the present principal (FAC) **(PRASTHUTHA PRINCIPAL)** Sri V. Apparao, but not the Principal. It means the college land belongs to Govt. Degree College, Salur. The Principal, who ever may be being the custodian of the property.

Again the gift deed was executed in order to sale the cost of registration.

2. As the land of Govt. Degree College, Salur was registered in the name of Sri. V. Apparao, Principal(FAC) Govt. Degree College, Salur, is entitled a valid title to the Govt. Degree College, Salur, But not a person of Sri. V. Appa Rao. Hence the amount sanctioned Rs. 12.30 lakhs towards construction of compound wall and maintenance of existing building is justified.
3. The then Principal given instructions to the construction agency to construct the compound wall to the college within the limits of the sanctioned amount. But the construction agency not mentioned the length of the compound wall in their estimates. It is the false of the construction agency.
4. The construction of compound wall was completed. A letter submitted to the SCSC Society, Vizianagaram, to submit the "M" Books, bills etc., to the college so as to enable to submit the same to the next audit.
5. There is no information regarding the collection of I.T. seigniorage charges, sales tax, etc., levied on the contractor who executed the works and remit to the Govt. and other respective heads. As per the remarks of the audit report, we have submitted a letter to the F.E. Dist. SCSC

			<p>Vizianagaram and produced to audit for check.</p> <p>It was replied that the matter would be brought to the notice of higher authorities.</p> <p>Result of final action taken in this regard may be intimated to Audit.</p>	<p>Society, Vizianagaram, for recovery of the said taxes from the contractor at an early date. There is no information from the E.E., SCSC Society, Vizianagaram. As and when it received from the said department we have to submit the same in the next audit.</p> <p>Hence the objections 1 to 5 may please be dropped.</p>		
14	2007-08	XIV	<p><b>CONSTRUCTION OF ADDITIONAL/CLASS ROOMS IN GOVT. DEGREE COLLEGE SALUR Rs.15.00 LAKHS.</b></p> <p>In Proc.Rc.No.697/OP III-I/2006 the Director of Collegiate Education, A.P. Hyderabad, had accorded administrative sanction to incur expenditure of Rs.15,00,000/- towards strengthening of infrastructure of the college buildings during the year the works through one of the Govt. executing agencies to be finalized by the approval of college planning development as in being followed.</p> <p>As per District Collector's Proceedings Rs.No.3790/2006/H2 dt:26-12-2006 the work was entrusted to E.E.S.C, SC, Society Limited, Vizianagaram, with a direction to take up the work duty following tender procedure in Proc. Rs.No.79/OP III-I/2007.01 dt 07-02-2007 the Director of Collegiate Education, A.P. Hyderabad had communicated to the principals to obtain approval of collectors concerned to execute the work through the Executive Engineer Panchayat Rah, Vizianagaram, finally the work was entrusted to E.E.P.R. Department, Vizianagaram as per Collector's Proc.Rc.No.3790/H2 Dt:19-03-2007. Further the Director had communicated that the principals concerned would be held responsible for any deviation of work and should be completed on or before 31-03-2007 and also to monitor the work. The work done particulars should be recorded in measurement book duty counter signed by the Executive Engineer of the construction agencies and to submit, Utilization Certificates to the Directorate.</p> <p>In this connection the following observation were made:</p> <ol style="list-style-type: none"> <li>1. The gift deed executed on 11-10-1995 has no relevance and no proper title of the land of 9. Acts and 0.78 cents, which is against the Provisions of section 5 of transfer of property act, 1882.</li> <li>2. For the releasing of Rs.15.00 lakhs towards construction class rooms on the adjusting buildings has no justification in view of no proper title of the land.</li> <li>3. The work done recorded in measurement books and the stage of work and amount of expenditure incurred and the reasons for not completing the work before 31-03-2007, whether extensions of time granted to the contractor or not etc., may be furnisher to the Audit.</li> </ol> <p>It was replied that the matter would be brought to the notice of the higher authorities.</p> <p>Result of final action taken in this regard may be intimated to Audit.</p>	<p>1&amp;2 As the land of Govt. Degree College, Salur was registered in the name of Sri. V. Apparao, Principal(FAC) Govt. Degree College, Salur, is entitled a valid title to the Govt. Degree College, Salur, But not a person of Sri. V. Appa Rao. Hence the amount sanctioned Rs. 12.30 lakhs towards construction of compound wall and maintenance of existing building is justified.</p> <p>3. In spite of number of reminders from the college to the construction agency pertaining to submit the reasons for delaying the completion of the work, stage of work, amount of expenditure incurred and work done recorded in measurement books etc. were not submitted on or before 31-03-2007 and till to date. But the construction work was completed.</p> <p>Hence, the objections from 1 to 3 may please be dropped.</p>		

15	2007-08	XV	<p>DISPOSAL OF DAMAGED/OBSOLETE LIBRARY BOOKS Rs.1.46 LAKHS.</p> <p>As per provisions continued in article 140 read with article 141 of A.P.F.C.Vol-I the unserviceable/damaged /obsolete/out dated Library Books identified during physical verification of stock, shall have to be disposed of in the public auction and to realize the upset value and remit the same to Govt. Account. If public auction of obsolete books are not susceptible the relevant value is written off under the orders of the competent authority. However, as observed from the records of College Library, Books as many as 3,695 worth of Rs.1,46,533.38 were in damaged/out date/obsolete condition as identified during the Physical Verification of Library stock to end of 31-03-2007.</p> <p>Action may therefore be taken to got these books either auctioned to realize the value or to get the books value written off under the orders of the competent authority.</p> <p>It was replied that the action would be taken after obtaining the orders of the competent authority.</p> <p>Result final action taken in the matter may be intimated.</p>	<p>As per the remarks of the audit report a letter was submitted to the higher authorities to accord permission for disposal / auction of the damaged and out dated 3695 books worth of Rs.1,46,533.38 Ps. The orders yet to be received.</p>		
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**Sd/-G . YERUKU NAIDU**  
**PRINCIPAL (FAC)**  
**GOVT. DEGREE COLLEGE**  
**SALUR – 535 591**  
**VIZIANAGARAM DISTRICT**

Signature Not Verified  
 GOLLU ERUKU NAIDU  
 I am approving this document  
 INDIA  
 06.03.2019 17:45

**Office of the  
Commissioner of Collegiate Education  
AP,Vijayawada.**

**Memo.No.A.III-2/285/2008**

**Date:-16.03.20201**

Sub:- Audit-A.G.audit report on the accounts of Government Degree College Salur  
Vizayanagaram District.For the Years2007-08 Expeditious settlement of  
outstanding auditparas-Final replies called for-Reg.

- Ref:-1).A.G.A.P.VJYLr.No LAIII/Edn.III/2007-08/138, Dt:21.09.2007  
2).This Office Memo.No.A.III-2/742/2007,Dt:08.08.2018  
3). This Office Memo.No.A.III-2/742/2007,Dt:06.02.2019  
4). This Office Memo.No.A.III-2/742/2007,Dt:013.08.2019

-:oOo:-

The attention of the Principal Government Degree College Salur  
Vizayanagaram District is invited to the subject cited, and he is informed that the following  
A.G'S Audit Report/Paras are pending for settlement.

SL No	Year Of I.R	No.of Paras Pending	Details of Paras
2	2007-08	15	I to XV

It is informed that in spite of repeated reminders vide references2<sup>nd</sup> to 4<sup>th</sup>  
cited, there is no response from your side. Hence, it is requested to look into the matter  
personally to prepare the final and convincing replies to all the outstanding paras, year  
wise, Para wise in the following proforma, along with copies of supporting documents  
records ect. with the attention of the Principal on.

**Proforma**

**(To be Submitted in duplicate(Two Sets), Leave sufficient space for remarks in  
coloumn 5&6)**

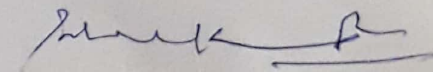
Name of the College:-

Year of Audit Report:-

SL No(1)	Year of Audit Report(2)	Para No(3)	Latest Action of the Principal(4)	Recommendation of the H.O.D(5)	Remarks of the A.G.(6)
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Instructed to send a separate sheet for each para in Landscape.

**Sd/-Smt.Dhanalakshmi  
Chief Accounts Officer(1/C)**

  
**Junior Accounts Officer**

To  
The Principal  
Government Degree College  
Saluru, Vizayanagaram (Dist)

OFFICE OF THE COMMISSIONER OF COLLEGIATE EDUCATION, AP , MANGALAGIRI.

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From

The Commissioner of Collegiate Education Dept.,  
KK Garudadhri Towers,  
Mangalagiri, Amaravathi, AP.

To

The Principal Accountant General,  
6th floor, Stalin central mall,  
MG Road, Vijayawada,AP

Lr. No. B3/Audit/2022

Dt: 18/09/2022

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Sir,

Sub:- Accounts Branch - O/o the Commissioner of Collegiate Education – Request to  
conduct Audit on Accounts of the Government Degree Colleges - Reg.

Ref:- 1. G.O. Rt. No. Ms. No. 42 (HE) Department dt 10.08.2021

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While inviting the attention of AG, AP to the reference cited, it is informed that, the Government have issued orders prescribing policy for takeover of voluntarily willing private aided colleges including minority colleges by the Government and also absorption of willing staff working in private aided colleges into Government with due concurrence of the Finance Department (Copy enclosed). Accordingly 'n' number of Private Aided Colleges have been absorbed into Government sector. Some of such colleges are wholly absorbed into Government and some have surrendered their staff into Government sector. Again certain Private Aided Colleges which have been absorbed are again repatriated into Aided Sector and running as Private Aided Colleges. By these changes major modifications have been occurred both in administration aspect and in financial matters in Government Degree Colleges.

In view of the above it is opinioned that, all these colleges including existing Government Degree Colleges needs thorough verification and auditing of records. On verification of our records it is observed that previously our colleges are audited during the financial year 2018-19. For the financial years 2019-20, 2020-21 & 2021-22 Accounts and Finance of the Government Degree Colleges have to be audited.

In the above explained circumstances the AG, AP, Vijayawada while forwarding the list of Government Degree Colleges spread all over the State of AP in 26 districts, it is requested to conduct regular audit, so as to enable us to keep record accurately.

Yours faithfully,

Dr Pola Bhaskar I A

S

Commissioner

Copy to

The Principals of all Government Degree Colleges in the State.

Signed by Dr Pola Bhaskar

I A S

Date: 18-09-2022 10:49:55

Reason: Approved