

GOVERNMENT OF ANDHRA PRADESH
DEPARTMENT OF COLLEGIATE EDUCATION

From
Dr.P.Kalavathi, M.Sc M., Ph.D.,
Regional Joint Director of Collegiate
KADAPA
Education (FAC),

To
The Commissioner of Collegiate Education,
D.No.8-29/9, A.N.R. Towers,
Prasadmpadu, Jammichettu Road,
Opp. Road to Toyota Show Room,
VIJAYAWADA URBAN – 520 008.

Rc.No.Spl/B2/2021,Dated: -02-2020

Sub: Collegiate Education – Depth Inspections – Dr.K.Suresh,Ppl retired- GDC, Bukkapatnam and GDC Dharmavaram of Ananthapuram District – Submission of Depth Inspection report along with enclosures –Request to issue “No Allegation Certificate” – Reg.

- Ref: 1. Rc.No.01/ser.I-2/2020 dated,26-01-2020 of the Spl Commissioner of Collegiate Education, Vijayawada.
2. Procs Rc. No.940/B2/2021 Dated:26-01-2021 of the RJDCE, Kadapa (Bukkapatnam & Dharmavaram)

In obedience to the procs.1st cited, the undersigned submits that, Dr.K.Suresh worked at Bukkapatnam as Regular Principal from 14-11-2013 to 31-05-2017, and as FAC Principal from 05-07-2017 to 08-07-2019. Worked at GDC Dharmavaram as regular Principal from 01-06-2017 and retired from services on 31-08-2020 on attaining superannuation at GDC Dharmavaram. Hence his tenure at both the colleges were inspected. Depth Inspection was conducted at Govt Degree College, Bukkapatnam from 27-01-2021 to 30-01-2021 and at Dharmavaram from 31-01-2021 to 02-02-2021. The following personnel of the office of RJDCE, Kadapa and other Govt. Degree Colleges staff have attended to the inspection.

Team visited GDC Bukkapatnam:

1. Smt.G.Hanumayamma, Superintendent, O/o RJDCE, Kadapa,
2. Smt.P.Balanarayanamma, Senior Assistant, O/o RJDCE, Kadapa,
3. Sri.K.Sivaanjaneyulu Senior Assistant, Silver Jubilee GDC, Kurnool,
4. Sri.Ahamad Ali, Senior Assistant, GDC, Rayadurg, , Ananthapuram Dist.
5. Sri.K.Anil Kumar, Junior Assistant, GDC Men, Ananthapuram.

Team Visited GDC Dharmavaram:

Smt.G.Hanumayamma, Superintendent, O/o RJDCE, Kadapa,

1. Smt.P.Balanarayanamma, Senior Assistant, O/o RJDCE, Kadapa,
2. Sri.K.Sivaanjaneyulu Senior Assistant, Silver Jubilee GDC, Kurnool,
3. Sri.PV.Mallikarajuna Rao, Senior Assistant, GDC, Banaganapalli, Kurnool District,
4. Sri.Ahamad Ali, Senior Assistant, GDC, Rayadurg,
5. Sri.K.Anil Kumar, Junior Assistant, GDC Men, Ananthapuram.

In this connection, the undersigned is herewith submitting the “Depth Inspection Report” in detail for perusal. The following are the major and minor irregularities noticed in the Depth inspections.

Major Irregularities:

- 1) Bukkapatnam : NIL
- 2) Dharmavaram : NIL

①
06-9-2021

KAR
PRINCIPAL
GDC-DHARMAVARAM



Minor Irregularities:

- 1) An amount of Rs.5815/- CMD fee is not returned to students, the Principal has to refund to the students or remit to Govt.Account.
- 2) DFC is not maintained properly. Student fee collected i.e., Tuition fee, Special Fee, CMD & Restructured fee are not remitted immediately after collection, they are remitted very late with different dates.
- 3) UGC Accounts are not settled.

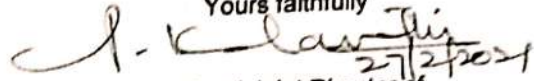
Bukkapatnam.

- 4) There are no CMD & PD Accounts at Bukkapatnam.
- 5) Tuition fee is not remitted into Govt.Account.

There are no financial misappropriations during the tenure of retired Principal Dr.K.Suresh, either at GDC, Bukkapatnam as Regular and FAC Principal, or at GDC, Dharmavaram as Regular Principal in Ananthapuramu District. Hence he may be issued "No Allegation Certificate" at an early date.

Thanking you Sir,

Yours faithfully



Regional Joint Director of
Collegiate Education, (FAC)
Kadapa

27/2/2021 27/2/2021

Encl:- Detailed report

Copy to -

The principal, Government Degree College, Bukkapatnam and Dharmavaram with a request to submit replies to the objections raised in the report within 15 days.

Copy to file.

DEPTH INSPECTION REPORT ON THE ACCOUNTS AND FINANCIAL OF THE OFFICE OF THE PRINCIPAL, GOVERNMENT DEGREE COLLEGE, BUKKAPATNAM AND DHARMAVARAM OF ANANTAPUR DISTRICT.

Name of the Retired Principal: Dr. K.Suresh, Regular and FAC
Tenure of the Principal at GDC, Bukkapatnam: 05-07-2013 to 08-07-2019
Dates of inspection from :27-01-2021 to 30-01-2021
Tenure of the principal at GDC Dharmavaram 01-06-2017 to 31-08-2020
Dates of inspection from : 31--01-2021 to 02-02-2021.

As per the Procs Rc. No. 01/Ser.1/2017 dated 23-01-2019 of the Spl. Commissioner of Collegiate Education, AP., Vijayawada, RJDCE Office of kadapa has conducted the Depth inspection at GDC , Bukkapatnam from (27-01-2021 to 30-01-2021) and GDC Dharmavaram from (31--01-2021 to 02-02-2021).
 as Dr. K. Suresh, principal has worked in both the places and retired at GDC Dharmavaram on 31-08-2020.

Records of all academic, Administrative and financial matters are verified. The aim of internal inspection is to ascertain in a general way as per the prescribed rules in force.

SCOPE OF INSPECTION:-

The scope of inspection is twofold, one is administrative and another one is academic. The administrative relates to maintenance of office records, administration of Government and Non-Government funds, protection of college property, service particulars of staff working in the college such as their appointment, probation, sanction of increments leave pay fixations and disciplinary cases. etc.,

GDC BUKKAPATNAM

College was established as per G O Ms.No.509 Edn (J) Dept dated: 28.11.1984 from the academic year 1984-85 by upgrading existing Zilla Parishad Boys High School.College building construction is under process. All the records for the period from 05-07-2013 to 31-12-2020 are verified.College is working from 10.00 A.M. to 4.00 P.M with a lunch break of 1.00 hour. The following courses were sanctioned to the college, details are furnished here under.

TABLE:

Courses sanctioned and strength particulars of students :

College was started during academic year 1984-85 with BA and B.Com (General), Courses. B.Com Computer course sanctioned during the year 2008-09 the details of strength particulars for the academic year are:

Academic year	Year & group	Boys	Girls	Total
2008-09	I BA EHP	11	11	22
	I BA THP	7	11	18
	I B.COM (GEN)	21	17	38
	I B.COM (CA)	27	13	40
	II BA EHP	31	24	55
	II BA THP	17	25	42
	II B.COM (GEN)	30	19	49
	III BA EHP	26	11	37
	III BA THP	24	45	69
	III B.COM (GEN)	32	14	46
	TOTAL	226	190	416
2009-10	I BA EHP	25	7	32

	I BA THP	5	12	17
	I B.COM (GEN)	26	41	67
	I B.COM (CA)	23	11	34
	II BA EHP	11	11	22
	II BA THP	7	11	18
	II B.COM (GEN)	21	17	38
	II B.COM(CA)	27	13	40
	III BA EHP	31	24	55
	III BA THP	17	25	42
	III B.COM (GEN)	30	19	49
	TOTAL	223	191	414
2010-11	I BA EHP	15	6	21
	I BA THP	14	25	39
	I B.COM (GEN)	32	38	70
	I B.COM (CA)	20	15	35
	II BA EHP	25	7	32
	II BA THP	5	12	17
	II B.COM (GEN)	26	41	67
	II B.COM(CA)	23	11	34
	III BA EHP	11	11	22
	III BA THP	7	11	18
	III B.COM (GEN)	21	17	38
	III B.COM (CA)	27	13	40
		TOTAL	226	207
2011-12	I BA EHP	17	9	26
	I BA THP	19	20	39
	I B.COM (GEN)	22	36	58
	I B.COM (CA)	22	13	35
	II BA EHP	15	6	21
	II BA THP	14	25	39
	II B.COM (GEN)	32	38	70
	II B.COM(CA)	20	15	35
	III BA EHP	25	7	32
	III BA THP	5	12	17
	III B.COM (GEN)	26	41	67
	III B.COM (CA)	23	11	34
		TOTAL	240	233
2012-13	I BA EHP	18	23	41
	I BA THP	23	31	54
	I B.COM (GEN)	26	28	54
	I B.COM (CA)	23	19	42
	II BA EHP	17	9	26
	II BA THP	19	20	39
	II B.COM (GEN)	22	36	58
	II B.COM(CA)	22	13	35
	III BA EHP	15	6	21
	III BA THP	14	25	39
	III B.COM (GEN)	32	38	70
	III B.COM (CA)	20	15	35
		TOTAL	251	263
2013-14	I BA EHP	34	9	43
	I BA THP	9	22	31
	I B.COM (GEN)	27	23	50

	I B.COM (CA)	38	21	59
	II BA EHP	20	12	32
	II BA THP	22	17	39
	II B.COM (GEN)	22	21	43
	II B.COM (CA)	23	15	38
	III BA EHP	17	9	26
	III BA THP	19	20	39
	III B.COM (GEN)	22	36	58
	III B.COM (CA)	22	13	35
	TOTAL	275	218	493
2014-15	I BA EHP	14	15	29
	I BA THP	27	10	37
	I B.COM (GEN)	20	17	37
	I B.COM (CA)	26	28	54
	II BA EHP	34	9	43
	II BA THP	9	22	31
	II B.COM (GEN)	27	23	50
	II B.COM (CA)	38	21	59
	III BA EHP	20	12	32
	III BA THP	22	17	39
	III B.COM (GEN)	22	21	43
	III B.COM (CA)	23	15	38
	TOTAL	282	210	492
2015-16	I BA EHP	11	14	25
	I BA THP	7	4	11
	I B.COM (GEN)	15	13	28
	I B.COM (CA)	10	6	16
	II BA EHP	24	9	33
	II BA THP	14	14	28
	II B.COM (GEN)	20	17	37
	II B.COM (CA)	23	23	46
	III BA EHP	37	7	44
	III BA THP	7	22	29
	III B.COM (GEN)	27	20	47
	III B.COM (CA)	36	21	57
	TOTAL	231	170	401
2016-17	I BA EHP	20	9	29
	I BA THP	11	13	24
	I B.COM (GEN)	23	20	43
	I B.COM (CA)	9	3	12
	II BA EHP	11	14	25
	II BA THP	7	4	11
	II B.COM (GEN)	15	13	28
	II B.COM (CA)	10	6	16
	III BA EHP	27	10	37
	III BA THP	14	15	29
	III B.COM (GEN)	20	17	37
	III B.COM (CA)	26	28	54
	TOTAL	193	152	345
2017-18	I BA EHP	10	9	19
	I BA THP	16	0	16
	I B.COM (GEN)	10	7	17
	I B.COM (CA)	19	8	27

	II BA EHP	15	8	23
	II BA THP	11	10	21
	II B.COM (GEN)	16	13	29
	II B.COM (CA)	8	4	12
	III BA EHP	8	12	20
	III BA THP	5	4	9
	III B.COM (GEN)	11	12	23
	III B.COM (CA)	9	5	14
	TOTAL	138	92	230
2018-19	I BA EHP	11	3	14
	I BA THP	9	3	12
	I B.COM (GEN)	7	8	15
	I B.COM (CA)	14	7	21
	II BA EHP	11	6	17
	II BA THP	14	0	14
	II B.COM (GEN)	8	4	12
	II B.COM (CA)	17	7	24
	III BA EHP	16	6	22
	III BA THP	7	11	18
	III B.COM (GEN)	16	10	26
	III B.COM (CA)	7	3	10
	TOTAL	137	68	205
2019-20	I BA EHP	10	13	23
	I BA THP	6	20	26
	I B.COM (GEN)	12	4	16
	I B.COM (CA)	23	17	40
	II BA EHP	10	3	13
	II BA THP	9	2	11
	II B.COM (GEN)	7	8	15
	II B.COM (CA)	14	7	21
	III BA EHP	11	7	18
	III BA THP	15	1	16
	III B.COM (GEN)	8	4	12
	III B.COM (CA)	17	6	23
	TOTAL	142	92	234
2020-21	II BA EHP	10	3	23
	II BA THP	6	20	26
	II B.COM (GEN)	12	4	16
	II B.COM (CA)	23	17	40
	III BA EHP	10	3	13
	III BA THP	9	2	11
	III B.COM (GEN)	7	8	15
	III B.COM (CA)	14	7	21
	TOTAL	91	64	165

GDC DHARMAVARAM:

College was established as per G O Ms.No.745 Edn (J) Dept dated: 30.08.1982 from the academic year 1982-83 by upgrading existing Junior College and shifted to own building in the year 2005. Records are verified for the period from 05-07-2017 to 31-01-2021. College is working from 10.00 A.M. to 4.00 P.M with a lunch break of 1.00 hour. The following courses were sanctioned to the College, details are furnished here under:

SINO	Year	Course	Conventional	Self finance
1	1982-1983	BA B.Com	1)His/Eco/Pol. Science 2.His/Eco/Sociology 4. Mathematics /Economics/Statics. 3.Commerce (General)	—
2		B. Sc	Maths, Physics, Chemistry	—
3	2020-2021	B. Com	—	1) Comp Applications
4	2020-2021	BA	—	1)His/Eco/Tourism & Travel management.

Name of the Principals working during the Period:

GDC BUKKAPATNAM:

S.No	Name & Designation	From	To
1	Dr.D.C. Babaiah, Principal	07-05-2007	31-12-2008
2	Dr.G. Suryanarayana Reddy, Principal	01-01-2009	16-05-2013
3	Dr.K. Suresh, Lect. in Economics & Principal (FAC)	07-05-2013	13-11-2013
4	Dr.K. Suresh, Principal (Regular)	14-11-2013	31-05-2017
5	Dr.K. Suresh, Principal (FAC)	05-07-2017	08-07-2019
6	Dr.S. Sankaraiah, Principal (FAC)	10-03-2019	13-01-2020
7	Dr.A. Lakshmaiah, Principal	14-01-2020	TILL DATE

GDC DHARMAVARAM:

Sl. No	Name of the Principal (Sarvasri)	From	To
1	Dr K Suresh	01-06-2017	31-08-2020
2	Dr A Lakshmaiah (FAC)	09-09-2020	Till to date

GDC DHARMAVARAM:

Courses sanctioned and strength particulars of students :

The college was established in the academic year 1983-84 sanctioned with Science B.A, B.Com(Gen). B.Com(CA) and B.Sc Courses sanctioned during the Academic year 2017-2018, the details of strength particulars for the last 3 years are furnished here under:

Sl.No.	Academic Year	Year & group	Boys	Girls	Total
1	2017-18	BA(HEP)	9	1	10
		BA(HPS)	3	4	7

		BCom (Gen)	2	0	2
		BCom(CA)	16	13	29
		B. Sc (MPC)	1	0	1
2	2018-19	BA(HEP)	21	8	28
		BA(HPS)	0	0	0
		BCom (Gen)	1	3	4
		BCom(CA)	34	10	44
		B. Sc (MPC)	1	0	1
3	2019-20	BA(HEP)	14	11	25
		BA(HPS)	0	0	0
		BCom(Gen)	8	0	8
		BCom(CA)	20	1	21
		B. Sc (MPC)	0	0	0

GDC Bukkapatnam:

Daily Fee Collection:

As per the Daily fee Collection, Tuition Fee Head of Account No. is 0202011030002 but the collection amount of Tuition Fee and Admission fee amounts were credited into another head of account no. i.e., 0202011030006800.

Receipt No.444 for Rs.456/- collected on 17-08-2016 but the amount was remitted on 20-12-2018 into college account very lately after 2 years.

SPECIAL FEE CASH BOOK:

It is noticed that Special fee P D Account is not opened in the Treasury. As on 31.01.2021 (E.C.A) Cash Book total balance is Rs.3,43,258/-

The Special Fee collected 25-07-2015 is Rs.1,495/- but the amount was remitted on 27-07-2015 in college account is only Rs.1,380/-. And balance amount of Rs.115/- on 29-07-2015. Special Fee Account opened in private bank i.e. kotak Mahindra bank, Kothacheruvu. There are no transitions from 01-04-2018 to till date.

SCHOLARSHIP:

The Scholarships were verified from the financial year from 2013-14 to 2018-19. Some amounts credited into Tuition Fee i.e.,Rs.5,100/-, Special fee i.e., Rs.84,970/- and Restructured fee i.e.,Rs.1,64,225/-. But proceedings were not shown. The Interest amount and net amount was not tallied in the financial year 2017-18. Principal is requested to produce proceedings and tally the accounts.

BUDGETs:

As per the Budget Watch Register and its connected files under the Head of account O.O.E. from the year 2017-2018 to 2020-2021, number of procedural lapses

are noticed by the audit party during the inspection.

Hence the Principal of the college is instructed to rectify all the procedural lapses in the budget utilisation and up date by following correct procedures.

As per the G.O.Ms.No.489, Fin. (TFR-I) Dept., dated: 08.12.2008, the principal has to call for quotations for the expenditure amount above Rs.20000/-. But, the principal has not followed the procedure.He should see that there should not be any kind of procedural lapses .

Irregularities noticed in scrutiny of Records:

1.The file pertaining to bill No.3371/ dated 22.01.2014 for Rs.24000/- Quotations are not received in proper way and comparative statements are not prepared.

2.The file pertaining to bill No.12/2013-2014, Vr. No.421/11.06.2013 for Rs.420/- T A Bill of Dr G Suryanarayana Reddy, principal on 23.11.2012. But, signed on this date in attendance register. This is irregular. The amounts should be recovered from the Principal.

3.The file pertaining to bill No.11/2013-2014, Vr. No.422/06.06.2013 for Rs.420/- T A Bill of Dr G Suryanarayana Reddy, principal on 02.03.2013. But, he signed on this date in attendance register. This is irregular from the contract lecturer. The amounts should be recovered from the Principal.

4.The file pertaining to Vr No.606/08-05-2017, in this bill D. Ramana, Contract faculty in Telugu honorarium claimed full month for 03/2017. But not signed in attendance register for the period from 16-03-2017 to 31-03-2017 only. This is irregular. The amounts should be recovered from the contract lecturer.

5.Bill No.2017000048 and Vr No.2291/20-09-2017 for Rs.53660/-. But bills available only for the amount for Rs.38190/-. Budget is utilised for purchase of stationery and office expenses but no quotations were called for and no comparative statements are prepared, The procedure is deviated and there are no entries on the reverse of the bills and no stock register entries are found.The difference amount of Rs.15,470 should be recovered from the Principal.

6. Bill No.2017000094, Vr. No.4365/5-02-2018 for Rs.77400/- Guest faculty honorarium claimed in this bill in respect of Sri C. A Nagaraja Varma, Guest faculty in English. 72 periods amount claimed in the month of October, 2017. On verification of Guest Faculty Attendance Register, four days were marked as "A" for the period from 03-10-2017 to 06-10-2017. Individual submitted work done statement for the above absent period also . This is irregular. Excess paid remuneration must be recovered from the faculty.

Commerce post is a conventional course. 03 posts sanctioned as per SMPC. Regular Lecturers are not allotted to the college. 02 posts are filled by contract faculty and remaining one post by guest faculty.

Guest faculty remuneration claimed in "Restructured course fee". As the post was sanctioned in SMPC, remuneration must have been claimed through treasury. Claiming guest faculty remuneration from "Restructured course fee" instead of Treasury is irregular.

PAY BILL REGISTER:

Pay Bill Register is maintained properly. The Pay Bill Register should be maintained in format No.47 of APTC vol II as per the instructions issued in G. O

Ms.No.184 Fiancé and Planning (FW TER) Dept dated: 16.05.2009 separately for 1) Principal 2) Permanent posts 3) Temporary Posts as per the SMPC communicated by the Commissioner of Collegiate Education, AP., Hyderabad.

Guest Lecturers:

N. Ramanjaneyulu, Guest Lecturer in History, paid extra remuneration Rs. 14300/- instead of 13400 for the months from July-2013, oct-2013 and Nov- 2013 .Excess amount of Rs.900 paid must be recovered.

Cheque drawn for an amount of Rs.35200/- (Cheque No.491734) on 11-8-2011 for purchase of furniture from Mahalakshmi furniture opp police guest house, Anantapur. Quotations are called from Mahalakshmi furniture, Srilakshmi furniture and sailakshmi furniture. There are no signatures of Special fee/Purchasing Committee members and principal in the comparative statement. And quotations of Sailakshmi Furniture and srilakshmi Furniture are not submitted.

Towards an amount of Rs. 3385/- the details of vouchers not entered in the cash book (i.e Rs. 985+300+200+1900=3385/-).on 28-09-2012 .

Registers: Tappals register, Dispatch Register, CL Register, Stamp account register etc., are maintained.

Service Registers:

Sri. N. Ramanjaneyulu, present Senior Assistant of the college, initially appointed as Record assistant on the F.N of 15-07-1985 and promoted as Junior Assistant cum typist on conditional basis to qualify "Type Writing in Higher English & Telugu" within 2 years, vide procs.Rc.No.4563/B2/1999, dated:23-04-1999, of the Regional Joint Director of Collegiate, Kadapa and he joined duty on the F.N of 03-05-1999. But the incumbent has not qualified as per the above said period and not cleared 'Specific Qualifications'. He obtained his qualifications by passing type writing English Higher (45 w.p.m) examination held in Jan/ Feb 2008 at Tadipatri and passed with first division Reg. (No.301184) conducted by state board of Technical Education A.P., Hyderabad S.No.2008014646 dated 31-03-2008. And passed type writing Telugu Higher (45 w.p.m) examination held in Jan/ Feb 2010 at Kadiri in Second Division with Reg. No. 406729 by state board of Technical Education A.P., Hyderabad, S.No. 1104727 dated: 26-03-2010.

His services were regularized w.e.f 21-02-2010. But, as per the conditional promotion he has not obtained or cleared the required qualification in stipulated time. But, instead of giving reversion the incumbent was sanctioned with 'Promotion pay fixation increments' for the period from 03-05-1999 to 21-02-2010. The benefits given without satisfying the conditional basis promotion must be recovered from the incumbent.

1. Sri. D. Veeranjanyulu, Night watchman utilised surrender Leaves for 15 days i.e., from 15-09-2008 to 30-09-2008 and from 01-11-2009 to 15-11-2009. It is deducted in earned leave account but the proceedings were not entered in Service Register.

General Library: At present the Librarian post is vacant. One reading room has been provided in the Library of the College. Total numbers of books 2532 are available in the college. Separate issue registers are maintained for staff and students, but the log book and visitor's books are not maintained. Hence the principal of the college is hereby instructed to see that they are maintained from now onwards.

Annual Stock verification: At the end of every financial year, verification of stocks in the Depts. of Computer Science, Library, Physical Education, Games is conducted, but not done properly. Hence the Principal of the college is instructed to constitute

committees for the 'Annual stock verification' for the above departments every year, and obtain compliance report after completion of the stock verification.

GDC Dharmavaram

Daily Fee Collection

OBSERVATION: On verification of Daily Fee Collection receipts for the year 2017-2018 dated 14-03-2018, receipts numbers 25382 to 25400(09 Receipts) for an amount of Tuitions fee Rs. 7470/-Special fee amount Rs 2844/ and Restructured fee of Rs 715/-, were not credited in to respective heads on next day i.e 15/03/2018. The amounts credited in the following dates

Dates	Amount	Heads	Chalan No
26-06-2018	1500-00	Tuitions fees	CPI11846670
16-08-2018	2250-00	Tuitions fees	CPJ1662197
10-11-2018	1990-00	Tuitions fees	CPK7669697
03-04-2017	1000-00	Tuitions fees	Chalana 065
Total	6740-00	-	-

Total Tuitions fee collection was Rs.7470/ on 14-03-2018. But, amount remitted in different dates as per the whims and fancies of the icharge clerk and amount remitted was only Rs 6740/. Balance amount of Rs 730/ not remitted till date.

Special fees collection on 14-03-2018 is of Rs 2844/

Dates	Amount	Heads	Chalana No
09-05-2018	125-00	Special fee	CPH0246697
16-08-2018	500-00	Special fee	CPJ16674611
10-11-2018	1490-00	Special fee	CPK7683780
TOTAL	2115-00		

Total Special fee collection was Rs- 2844/. But remitted only Rs-2115/ balance amount of Rs 729-00 not remitted till date . Temporary mis-appropriation was a common phenomenon that observed at Dhamavaram.

Receipt number 25477 to 25483 for an amount received of Rs 2900/- but the remitted amount of Rs5850/- Dated 23-01-2020 .

As verified the fee receipts for the year 2018-2019, an amount of Rs 38500-00 was collected from the Receipts numbers 25401 to 25476 (76 Receipts) without dates. An amount of Rs. 31800-00 was remitted with challana number- 384545 on - 05-09-2018, the remaining balance of Rs. 6700-00 was not credited in to the remaining heads i.e special fee accounts. Later, Rs 2250-00 was remitted to special fee on 02-02-2020, and Rs 5460-00 remitted on 15-02-2020, after two years .Temporary misappropriation of funds took place.person responsible must be punished.

As verified the fee receipts for the year 2018-2019 an amount of Rs 6390-00 was collected from receipts number 25477 to 25483 (07 Receipts). the date of collection was not mentioned in the fee receipts.

An amount of Rs. 2900-00 (when it was collected?) was remitted to tuition fee account on 23-01-2010 and Rs 3000-00 was remitted to Restructured fee on 31-10-2019. Remaining balance of Rs 490-00 was not remitted till date. Temporary misappropriation of funds was noticed from the concerned clerk.

Scholarships:

S.No.	Year	Tuition Fee	Spl. Fee	Add. Spl Fee	Other Fee	Total
1	2016-2017	16625	5700	47250	0	69575
2	2017-2018	55750	16673	332272	11200	415895
3	2018-2019	21200	4637	240102	0	265939
4	2018-2019	20200	33283	61550	10200	125232
5	2019-2020	102500	127025	246400	0	475925
6	Total	216275	187318	927574	21400	1352567

The above amounts remitted through challans and adjusted to Addl. Spl Fee Account and Spl Fee Account.

Tuition fee amount of Rs. 216275/- remitted to Govt. A/c through online challan No. 40102126342020

Special fee an amount of Rs. 187318/- remitted to College A/c through online challan No. 40102103122020

Addl.Spl Fee and other fee an amount of Rs.948974/- remitted to College A/c No.11095690092

Students are not paying Special Fee, Tuition Fee, Additional Special Fee and other fees to college. These fees are reimbursed by the Government (welfare departments).

SPECIAL FEE CASH BOOK:

It is noticed that as per special fee (E.C.A) Cash Book an amount of Rs.343258/- is available balance as on 31.01.2021.

There is no transaction from 01-04-2018 to till date due to implementation of CFMS online system.

C.M.D. FEE CASH BOOK

As per the C.M.D. Cash Book available balance as on 31.01.2021, is Rs.5815/-, as per the records CMD amount has not been refunded to the students till 31.01.2021. Hence the principal is hereby instructed to refund to CMD to students or remit back to the Government account through challan. After remittance of the C.M.D. amount, challan may be submitted to the undersigned.

The C.M. D. fee amount not collected from students from the Academic year 2016-2017 to till date.

General Cash Book:

General cash book is maintained in the College .As per the rules cash book followed with Form No.5 of APTC vol II. **Admission fee, Registration fee, Tuition fee, Addl. Special and etc,** are collected from the students of the college as per Daily Fee Collection Register. The Principal of the college is requested to procure Cash chest to the college office for the safe custody of the collected amount from the students in various purposes and the head of the office staff may be instructed to look after all the

financial transactions.

U.D.Pay Register:-The undisbursed Pay Register is maintained properly in the prescribed format.

PAY BILL REGISTER:-

Pay Bill Register is maintained properly. The Pay Bill Register should be maintained in format No.47 of APTC vol II as per the instructions issued in G O Ms.No.184 Fiancé and Planning (FW TER) Dept dated: 16.05.2009 separately for 1) Principal 2) Permanent posts 3) Temporary Posts as per the SMPC recently communicated by the Commissioner of Collegiate Education, AP., Hyderabad.

D.D.O.ACCOUNT:

The Principal of the college opened DDO Account in State Bank of India, Dharmavaram, Anantapur Dist., with account No.11095690116 in the name of Principal of the College, but separate cash book is not maintained. The Principal of the College is requested to maintain cash book in the following proforma and as per the procedure laid down in G O Ms.No.90 Finance (TER) Dept dated: 31.1.2002 (Page No.8 Ugdyoga Kranthi, February 2002) and follow here after.

Date of receipt	Particulars	Amount	Date of disposal	Particulars of payment	Amount
1	2	3	4	5	6

DDO Cash Book Balance Rs.210325/- as on 01.02.2021 as per bank statement. this account was opened as zero balance account. But ,Rs.210321/- amount kept in DDO account, nature of deposits were not mentioned in cash book.

CONTRACT FACULTY:

As per the Contract faculty Attendance Registers the following lapses are noticed by the audit party at the time of inspection. The details are as follows:

1. All the contract lecturers are signed in attendance register in lockdown period due to covid-19, from 23-03-2020 to 31-03-2020 and June, 2020, July, 2020 and August, 2020.

BUDGET:

Number of procedural lapses are noticed by the audit party during the inspection in 'Watch Register' and its connected files under the Head of account O.O.E. from the year 2017-2018 to 2020-2021,Hence the Principal of the college is instructed to rectify all the procedural lapses occurred in the budget and make it up to date without deviating from the procedures.

As per the G.O.Ms.No.489, Fin. (TFR-I) Dept., dated: 08.12.2008, the principal has to call for quotations for utilising budget above Rs.20000/-. From now onwards and the principal should see that there should not be any such kind of procedural lapses.

Year	Detailed Head	Budget Allotted	Expenditure	Balance
2017-18	020 Wages	0	0	0
	130/133 Water & Electrical	26220	9693	16527
	130/132 UP for OOE	83750	74960	8790
	130/131 UP for Telephone charges &SPT	12200	10470	1730

	110/111T A	5350	0	5350
2018-19	020 Wages			
	130/133 Water & Electrical	10000	8890	1110
	130/132 UP for OOE	120000	67925	52075
	130/131 UP for Telephonecharges&SPT	12000	11806	194
	110/111T A	1600	0	1600
	300/Other Contractual Services			
	500/503 S.C	30000	14968	15032
2019-20	020 Wages			
	130/133 Water & Electrical	34204	13433	20771
	130/132 UP for OOE	15021	7970	7051
	130/131 UP for Telephonecharges&SPT	10586	10586	0
	110/111T A	2456	0	2456
	138-Internet charges	15200	0	15200
	500/503 S.C	30000	14968	15032
2020-21	130/133 Water & Electrical	28669	5836	22833
	130/132 UP for OOE	16500	16500	0
	130/131 UP for Telephonecharges&SPT	15000	14211	789

1. Vr No.499020 for Rs.11154/- OOE Bill. But in this bill invalid vouchers are enclosed. i.e.like quotations /estimates kept in as vouchers. This type of vouchers are not valid details are given below:

1. Rs.240/- 2. Rs.759/- 3.Rs.4278/- and 4. Rs.1252/- total Rs.6529/-

The Principal of the college is hereby instructed to recover the amount from the above vide sl.no. 1 to 4 immediately and remit the same to the respective account under intimation to this office.

UNIVERSITY GRANTS COMMISSION:

As verified, the U.G.C. cash book with relevant records by the audit party, it is observed that there are procedural lapses. The college has not submitted IQAC funds utilization certificate to the U.G.C. Authorities for clearance certificate.In this connection, the principal of the college is requested to obtain the clearance certificates for all grants sanctioned by the U.G.C. for record purpose and obtain no dues certificate.

EXAMINATION :

Examination remuneration sanctioned by Sri Krishna Devarayana University, Anantapur and remitted into Exam A/c No.010110011004307, Andhra Bank, Dharmavaram, Anantapur Dist., opened by Principal, GDC, Dharmavaram, Anantapur

Dist., An Amount of Rs.78419/- was not disbursed to examination remuneration chief superintendent, invigilators and other staff till date.

JAWAHAR KNOWLEDGE CENTRE:

The Jawahar Knowledge Centre has been started in the year 2010-11, but no separate lab for the JKC students and they are attending the classes in Computer labs. At present Dr.T. Jeevan Kumar, Lecturer in English is acting as JKC Coordinator from December 2017. Co-ordinator has taken interest to develop employability skills and job opportunities particularly to the students who belong to urban area and tried his level best to get employment in various companies and 03 students were selected and got job opportunities from 2018-19 to 2019-20 with a good package.

As per the records, so far a temporary clerk for JKC is not appointed. Hence a clerk may be appointed for successful running of JKC and he/she may be paid remuneration @Rs.500/- per month from JKC Budget, when the batches are running more than 50 students qualified Spoken tutorials.

Admission Register:

The student's 'Admission Register' is maintained properly but group wise abstract is not prepared. Entries made in the admission register are not verified by any staff member and no corrections are made, regarding name, surname, date of birth, community etc., and not certified by the verification committee every year after completion of the admissions. The Principal of the College is instructed to take necessary steps for verification of Admission Register by constituting the Admission committee and certify the register every year.

Registers: Tappals register, Dispatch Register, CL Register, Stamp account register etc., are maintained.

Service Register:

1. It is noticed that, Dr.T.Jeevankumar, Lecturer in English of the college, first appointed and posted at Government Degree College for Men, Ananthapuramu and joined duty on the A.N of 24-12-2011, but In his Service Register Date of Service Verification periods are entered wrongly from 01-04-2010 to 31-03-2015. Further Ph.D Qualification period i.e., year, month and dates are not mentioned in the Service Register.
2. Sri.A. Adi Narayana Lecturer in Commerce permitted to use Surnder Leave for 15 days for the period from 01-04-1989 to 15-04-1989 but not entered in service Register and not debited in Earn Leave account. 24-12-2011 to 23-12-2012

ATTENDANCE REGISTER:

On verification of the attendance Registers and leave account Registers the following defects are found:-

1. Sri. Shammer Basha Lecturer in Commerce has not signed on 04-12-2017, 08-12-2017 11-12-2017 and 12-12-2017 but salary was paid to the dates. Hence it should be recovered from the incumbent. The principal has to submit his remarks in this regard.
2. Sri. C.S. Manjunath, lecturer in Physics has not signed on 05-05-2017 and salary was paid on that date. Hence it should be recovered from the incumbent. The principal has submit to his remarks in this regard.
3. Sri. A. Adinarayana, Lecturer in Commerce has not signed on 22-12-2017, the salary was paid on that date. Hence it should be recovered from the incumbent. The principal has to submit his remarks in this regard.
4. Sri. A. Sriram, Lecturer in Physical Director has not signed on 05-07-2017, the salary was paid on the date. Hence it should be recovered from the incumbent. The principal has to submit his remarks in this record.
5. Dr. D. Puspavathamma, Lecturer in English not signed in the Register the salary was paid on that date. Hence it should be recovered from the incumbent. The principal has to submit his remarks in this regard.
6. K. Siva Prasad, Senior Asst.used whitener and signed on 26-12-2020 in the Register the salary was paid on that date. Hence it should be recovered from the incumbent. The principal has to submit his remarks in this regard.

7. Smt. G. Suseelamma, Typist used whitener and signed on 01-01-2020 in the Register 23-01-2020 not signed in the Register and 24-03-2020 to 31-05-2020 ,the salary was paid on those dates. Hence it should be recovered from the incumbent. The principal has to submit his remarks in this regard.
8. Smt. P.Saraswathamma, Record Assistant, not Signed from 24-3-2020 to 31-05-2020 in the Register and on 22-08-2020 used whitener ,not signed on 26-12-2020. The salary was paid on that date. Hence it should be recovered from the Incumbent. The principal has to submit his remarks in this regard.

General Library:

Sri.A.Kiran Kumar Librarian is the librarian of the college. Reading hall is provided in the Library . Total number of books available are 16778. Separate issue register is maintained for staff and students ,but log book and visitor's books are not maintained. The Accession register is not maintained and stock register is not maintained. Hence the principal of the college is hereby instructed to see that they may be maintained with immediate effect.

Dept of Physical Education:

Separate dept. for Physical Education is provided in the college. Sufficient play ground is available for students. Games articles and equipment purchased from UGC and from state Govt. funds are maintained properly. Stock Verification is also done every year as per schedule. Yoga center is also available for staff and students.

Annual Stock Register:

At the end of every financial year, the verification of stocks are not carried out in the Depts of Mathematics, Computer Applications, Library, Physical Education, Hence the Principal of the college is instructed to constitute committees for the annual stock verification of the above departments in every year at the time of closure of the academic year and obtain compliance report from them.

Special Observation and recommendations:

GDC Dharmavaram:

1. College has 10.00 acres of land with partial compound wall. The Principal of the college is requested to take interest to construct compound wall whenever the budget is sanctioned for this purpose so that the infrastructure and physical facilities available in the college premises may be protected.
2. Service Registers are not maintained properly.
3. There are no toilets for Boys.
4. Principal has requested for posting of night watch man which is a sanctioned post..
5. One Political science post is deputed to KSN GDC, Ananthapuramu. And now Principal GDC Dharmavaramu requesting for redeployment of the lecturer to parent college as they are going for NAAC.
6. Physical Education Department is well established and very neatly managed. Physical Director of the college at Dharmavaram is very much interested not only in games and sports but also in YOGA. Separate YOGA centre is developed at the college for the students and staff. Appreciable work is carried out by him.
7. JKC is also well organised by the English lecturer.
8. Irregularities are noticed in staff attendance registers while marking OD.
9. Dates are not mentioned in the fee receipts. "Fee Receipts" are missing in Between. Typist of the college is the incharge clerk for collection and remittance of the student fee. She has credited the amount into her personal account and later paid back. Such temporary misappropriation must be avoid and the office incharge must look in the matter.
10. CMD was not collected from the students from the Academic year-.2016- 2017

onwards.

11. No entry of stock in stock Registers.
12. Temporary mis-appropriation of student fee by the office staff was a common phenomenon that was observed at GDC Dhamavaram.

GDC BUKKAPATNAM:

1. Previous Audit paragraphs are kept pending.
2. Term fee register is not maintained.
3. Additional special fee is used for the payment of guest lecturer though the post is sanctioned.

A. Kalavathi
27/2/2021

Regional Joint Director of
Collegiate Education,
KADAPA.

Ph
27/2/2021 27/2/2021