



महालखाकार का कार्यालय (लखापराक्षा)

तेलंगाणा, हैदराबाद

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)

Telangana, Hyderabad

Lr.No. AG (AU)/TS/AMG-I/SS-II/SAB/2023-24/19.

Date: 3.08.2023

The Principal,
Sarojini naidu Vanitha Maha Vidyalaya
College for women,
Exhibition grounds, Nampally
Hyderabad-500001

Sir/Madam,

Sub: Replies to the audit Inspection Report on the Accounts of the Sarojini Naidu Vanitha Maha Vidyalaya for the years 2017-18 and 2021-22.

Ref: Ref. No. SNVMV/172/2023-24 dated 02.06.2023

A reference is invited to your office letter dated 02.06.2023, wherein replies to Audit Paras for the years 2017-2018 and 2021-22 were furnished. Paragraph wise remarks were given below.

For the year 2017-18

| 2017-18 PARA No. | GIST OF THE PARA | AUDIT REMARKS |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I | Short remittance of tuition fee of Rs. 25.73 lakh | The records relating to Tuition Fee, Acquaintances and other connecting records need physical verification as amount involved is Rs. 25.73 lakh. Hence, the records may be shown to next audit for verification. Para remains. |
| II | Non-utilisation of accumulated special fee fund Rs. 4.23 lakh | Accumulated special fee fund is yet to be utilized. Hence, para remains |
| III | Diversion of funds of Rs. 49.38 lakh | Amount transferred/advanced to other accounts is yet to be adjusted. Hence, para remains |
| IV | Irregular retention of interest amount in the bank account after completion of schemes without remitting to the UGC account | Para is dropped on the responsibility of the department. |
| V | (a) Misappropriation of special fee funds and interest earned on scholarship funds | Documents in support of recovery of amount from Mrs. T. Sathi Devi as per final judgement may be furnished. Hence, para remains. |
| | (b) Misappropriation of Rs. 58,105/- from scholarship funds. | Reply is interim in nature, final action yet to be taken. Hence, para remains. |
| VI | Incorrect exhibition of outstanding | Para is dropped on the responsibility of |

Hyderabad, Hyderabad - 500 004
Phone No. : 040-22331393

<https://cag.gov.in/ag/telangana/en>
E-mail : agautelangana@cag.gov.in

Fax No. 040
040

| 2017-18 PARA No. | GIST OF THE PARA | AUDIT REMARKS |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| | personal loan amounts as personal loan under liabilities side of the balance sheet in respect of the aided management account. | the department. |
| VII | Undisbursed scholarship amount of Rs. 2.08 lakh | Para is dropped on the responsibility of the department. |
| VIII | Non utilisation of UGC funds released under X, XI and XII Plans | Para is dropped on the responsibility of the department. |
| X | Non deduction of income tax at source from the payments made | Para is dropped on the responsibility of the department. |
| XI | Observation on procurement of library books | Ratification orders for purchase of library books without calling for quotations may be obtained and compliance intimated to audit. Para remains. |
| XIII | Status of officials kept under objections | Since the matter is in sub-judice, action taken in compliance with court judgement may be intimated to audit. Para remains. |

For the year 2021-22

| 2021-22 PARA No. | GIST OF THE PARA | AUDIT REMARKS |
|---------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I | Non-remittance of tuition fee Rs. 9.98 lakh | The records relating to Tuition Fee, Acquaintances and other connecting records needs physical verification of records as amount involved is Rs.9.98 lakh. Hence, the records may be shown to next audit for verification. Para remains. |
| II | Non-disbursement of scholarships Rs. 57.83 lakh | Since scholarship amount is yet to be disbursed; Para remains. |
| III | Non submission of utilisation certificates | Scholarship records viz. year wise amount released by each welfare department, amount disbursed to students, amount refunded to welfare department concerned, UC furnished would be verified during next audit; Hence, para remains. |
| IV | Refund of scholarship amount Rs. 6.85 lakh | Reasons for non-disbursement of scholarship amounts to the students concerned and efforts made by the College to disburse to the students concerned would be verified during next audit. Hence, para remains. |
| V | Admissions into aided un- | Para is dropped on the responsibility of |

| 2021-22 PARA No. | GIST OF THE PARA | AUDIT REMARKS |
|---------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | economic sections | the department. |
| VI | Non transfer of unspent balance of special fee to corpus fund | Reply is interim in nature; unspent balance yet to be utilized. Para remains. |
| VII | Non refund of interest accrued on UGC grants | Para is dropped on the responsibility of the department. |
| VIII | Non return of library books worth Rs. 0.22 lakh | Since final action is yet to be taken; para remains. |
| IX | Poor pass percentage in certain courses run by Sarojini naidu Vanitha Maha Vidyalaya | Course wise pass percentage details for the years 2021-22 and 2022-23 may be furnished; Para remains. |
| X | Improper maintenance of corpus fund account | Records concerned would be verified during next audit. Hence, para remains. |
| XI | Non preparation of consolidated balance sheet | Para is dropped on the responsibility of the department. |
| XII | Non obtaining of security deposit from persons handling cash/stores | As per provisions of Article 276 of Telangana State Financial Code, Security Deposit/Fidelity Bond must be obtained from persons handling cash or stores. Hence, para remains. |
| XIII | Departmental inspection and internal audit of the office | Since Departmental inspections are yet to be conducted. Para remains. |
| XIV | Documents not produced to audit | Concerned records would be verified during next audit. Hence, para remains. |

Replies of interim nature cannot be considered for dropping of paras. It is requested to furnish the replies to the paras where final action was taken along with supporting documents.

Yours faithfully,

23/21/1907
03/18/2023
Sr. Audit Officer/SS-II