



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (CIVIL AUDIT),  
TAMIL NADU & PUDUCHERRY

BRANCH OFFICE: PUDUCHERRY

DAT Building II Floor, New Municipal Road,

Kumaragurupallam, Puducherry-605 001

सं-प्र.म.ले(ज.एस.एस.ए.)/पी.बी.एस-III/सामान्य/2018-19/ 533  
No.Pr.AG(G&SSA)/PBS III/Genl/2018-19/ 533

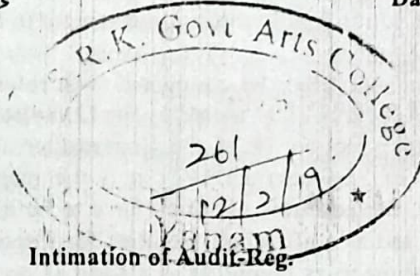
दिनांक: 06.03.2019

Date: 06.03.2019

सेवामें To:

The Principal,  
Dr. SRK Govt. Arts College,  
Yanam

Sir/Madam



विषय/Sub: Intimation of Audit-Reg.

In accordance with our Annual Plan and the Quarterly Audit Programme, Financial/ Compliance Audit of the accounts and/ or transactions of the O/o The Principal, Dr. SRK Govt. Arts College, Yanam will be taken up by the audit team Shri. P. Subbi Reddy, S.A.O., Shri. K.Kannan, AAO and Shri. R. Srinivasan, AAO of this office from 18.03.2019 to 22.03.2019.

2. Broad objective of audit are as under:  
(Compliance audit)

- To confirm whether the activities of Government/Public sector entities are in accordance with the relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
- System of internal control, internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
- To audit Transparency and competitiveness in contracts and procurements;
- To examine and report upon propriety in expenditure that has a significant bearing on mandate/ operations and budgetary grants of the organization/entity;
- Value for money derived from individual or a set of material transactions;
- To examine the stores and stock accounts
- Banking and cash management issued and
- Audit the IT applications, etc.
- **Financial Audit**
- Financial statements are prepared in accordance with acceptable accounting standards/ rules;
- Financial statements are presented with due consideration to the circumstance of the audited entity;
- Sufficient disclosures are presented about various elements of financial statements;
- The various elements of financial statements are properly evaluated, measured and presented; and
- Evaluation of the internal control that assist in safeguarding assets and resources, assures the accuracy and completeness of accounting records and in complying with financial laws and regulations;

3. The period covered under the audit shall be from July 2015 to February 2019 accounts which may also include examination of documents/ transactions of the previous year's considered relevant by the audit team.

4. Consistent with contemporary professional practice and provision in CAG's Regulations on Audit and Accounts 2007 (Regulations 183) our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system.

It is desirable that the entry conference is held on the first working day of the audit period.

On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191) in which audit findings communicated to the auditee will be discussed.

5. The request for entry and exit conference will be made formally by the Head of Audit Team. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.

6. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts-2007 issued by the Comptroller and Auditor General of India under.

7. Under section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Services) act 1971 it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.

8. Attention is drawn to Regulations 169, which provides that the form, type and extent of data, information and documents required for audit test and the nature of shall be determined by audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.

9. We also draw your attention to Regulations 172, which enjoins that where required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets etc., in the presence of the audit officer.

10. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.

11. We suggest that you may nominate a liaison officer sufficiently senior level for day to day co-ordination in the audit functions.

12. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of date information leading to material scope limitation, the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.

13. While compilation of information requested for by audit may require sometime furnishing of documents held by the auditee organization should be made within the same day since these are readily available.

14. It may be mentioned here that failure to produce necessary record /documents or to respond to the clarifications sought by the audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore, invite action under Section 175-186 of the Indian Penal Code.

15. Out audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.

16. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the auditee organizations in our inspection report, if remedial measures are taken during the course of audit itself.

17. We hope that your office maintains a file register/ register of documents held along with the cash book which will be required on the very first day of audit. These and other documents forming the basis of information may be furnished with reference to the questionnaire.

18. Depending upon the volume of work and supply of information/ documents the period of audit may be extended.

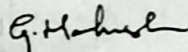
19. We bring to your kind notice that our team would expect only working environment assistance in their day to day working and documents and information and nothing more. The auditee unit should not entertain any demand/request put forth by any of the members of the auditee team towards their personal needs and if any member of the team still insisted for any kind of undue benefit that should be immediately brought to the notice of either the Sr. Deputy Accountant General (Puducherry) or to the Principal Accountant General(G&SSA) Chennai in writing. Should you feel it necessary to contact senior officers you are most welcome to contact the Deputy Accountant General of audit, Puducherry at telephone number 0413-2211003 and their e-mails and, if necessary, even the Principal Accountant General(Civil Audit) Tamil Nadu & Puducherry, at telephone number 044-24316431 and on e-mail [agautamilnadu@cag.gov.in](mailto:agautamilnadu@cag.gov.in).

20. In case you have any doubt in regard to the genuineness of audit team reporting for audit in your office please feel free to request them to confirm their identify with reference to valid ID cards issued by this office to its audit inspection staff.

Looking forward to a constructive engagement.

Kindly acknowledge the receipt. While acknowledging the receipt of this communication, the exact location of your office (viz., name of the road/street, door number and phone/cell number/ e-mail address (if any) may be intimated.

Yours faithfully,

  
Senior Audit Officer.

STATEMENT OF EXPENDITURE

- 1 Name of College : Dr.S.R.K. Govt. Arts College, Yanam  
 2 UGC approval letter No and Date : No.F.IQAC-354/14(IQAC/UGC-SERO)  
 Dated March 2014.  
 3 Effective date of Establishment of IQAC : April 2009  
 4 Period of Expenditure : From April 2012 to March 2017

## Details of Expenditure

Sl.No.	Item	Amount Approved (Rs.)	Expenditure Incurred (Rs.)
1	Honorarium to the Coordinator, IQAC Rs. 1000X12X5	60,000.00	60,000.00
2	Office Equipments	60,000.00	59,965.00
3	Hiring Services for Secretarial & Technical Services	60,000.00	60,000.00
4	ICT's Communication Expenses	70,000.00	70,000.00
5	Contingencies	50,000.00	50,000.00
	<b>TOTAL</b>	<b>3,00,000.00</b>	<b>2,99,965.00</b>

It is certified that the amount of Rs.2,99,965/- (Rupees Two Lakhs Ninety Nine Thousand Nine Hundred and Sixty Five only) out of the total grant of Rs.3,00,000/- (Rupees Three Lakhs only) sanctioned to Dr. S.R.K. Govt. Arts College, Yanam by the University Grant Commission vide this letter number No.F.IQAC-354/14(IQAC/UGC-SERO) dated March 2014 under IQAC scheme has been utilized for the purpose for which it was sanctioned and in accordance with the term and conditions as laid down by the commission. If as a result of check audit abjection, some irregularities are noticed at a later stage, action will be taken to refund, adjust or regularize the objected amount.

  
Signature

Principal with seal

**Principal**

**Dr.S.R.K.Govt.Arts College**  
**YANAM - 533 464.**

Signature

Statutory Auditor of the College with seal/

Chartered Accountant with seal and Registration No.

**SIKHI VAHANA & CO**  
CHARTERED ACCOUNTANTS



**MOHINI SUBRAHMANYA**  
CHARTERED ACCOUNTANT

M No 19783



## EXPENDITURE STATEMENT OF RUSA FUND (1.4.2015 to 31.3.2020)

S. No.	Date	Nature of Works	Vendor	Amount
<b>Financial Year 2015-16 - Nil</b>				
<b>Financial Year 2016-17</b>				
1	25.3.2017	Sanitary Napkin Vending Machine	Kerala	62,475
<b>Financial Year 2017-18</b>				
2	01.5.2017	Repairs of R.O. Water Purifiers	Kakinada	32,520
3	26.7.2017	Construction of new G+2 MSc Chemistry Block	PWD, Yanam	1,20,0065
4	01.8.2017	Conduct of three seminars on Gender Equality, Women Entrepreneurship	SRKGAC, Yanam	56,070
5	14.11.2017	Repairs of R.O. Water Purifiers	Kakinada	14,860
6	16.11.2017	Purchase of Steel Furniture (Students Desks)	Rajahmundry	2,07,518
7	12.02.2018	Purchase of Furniture	NSIC, Puducherry	86,578
<b>Financial Year 2018-19</b>				
8	09.07.2019	Renovation of Zoology and Physics Laboratories	PWD, Yanam	8,73,058
<b>Financial Year 2019-20 - Nil</b>				

Amount Sanctioned under RUSA Fund	: 1,35,04,572
Amount Spent from RUSA Fund	: 1,33,33,144
Interest Accrued	: 2,74,208
Closing Balance as on 31.3.2020	: 4,45,636



*[Signature]*  
RUSA Co-ordinator

**Dr. J.V. Sudhakar**  
M.Sc., B.Ed., Ph.D  
Assistant Professor & Head  
Department of Botany  
Dr. SRK Govt. Arts College  
YANAM - 533 464, Puducherry (UT)

*[Signature]*  
Principal

**Principal**  
**Dr.S.R.K.Govt.Arts College**  
**YANAM - 533 464.**