


"Om Namo Venkateswara"

TIRUMALA TIRUPATI DEVASTHANAMS, TIRUPATI
S.G.S. ARTS COLLEGE, TIRUPATI

From Dr.B.Sathyanarayana, M.Sc.,M.Phil.,P.hD., Principal (FAC)		To The Chief Audit Officer, T.T.Devasthanams, Tirupati.
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Roc.No.TTD-80024(31)/12/2023-SGSAC-SEC-TTD

Date:11.03.2024

Sir,

Sub: TTD-Educational Institutions, SGS Arts College, TTD., Tirupati –
Internal Audit Observations for the month of April'2023 to
September 2023 – Replies – Submitted – Regarding.

Ref: Roc.No.TTD-69021(32)/21/2024-CAUO SEC-TTD., dt.27.02.2024

With reference to the above, I am herewith enclosing the replies on Internal
Audit Observations for the month of April'2023 to September 2023 pertaining
S.G.S.Arts College, TTD., Tirupati

This is submitted for kind information.

In the Service of Lord Venkateswara
Sd/- B.SATHYANARAYANA,
PRINCIPAL

//Forwarded//

S. Prasanna
SUPERINTENDENT
12/3/24

CV
12/3/2024

Copy submitted to the Devasthanams Educational Officer, TTD., Tirupati.
Copy to file.

Sri Govindharaja Swamy Arts College , Tirupathi

Internal Audit 2023-24

INDEX_NO	HEADER_DETAIL	COMPILED/ NOT COMPILED	AUDIT OBSERVATIONS	HOD REMARKS
1.1.12	Any other finding- Details of sanctioned seats vs actual seats	Not Complied	Details of actual strength vs sanctioned students is given in MIS-I (HOSTEL strength is given in MIS II) . Are there any particular reasons as to why only collage occupancy is low ?	Admissions into degree colleges is carried out by APSCHE through OAMDC. Delay in admission procedure by OAMDC compare with Engineering & Other courses
3.1.20	Any other finding- Fees Receivable	Not Complied	An amount of Rs. 54,10,455/- is appearing as Fees receivable and an amount of Rs.21,000 as hostel fees receivable as on 01.04.2023 (As per TB). However, the same is not received till date. The student wise breakup is not submit for our verificatin. Please submit the same the same.	Hostel Fee of Rs.21,000/- , dt.01.4.2023 is not found in RMS. The Hostel fee amounts were remitted into TTD account as usual and already fee accounts submitted to Accounts Section
3.1.21	Any other finding- Fees Receivable	Not Complied	For the current academic year, amount received in bank from students are considered in books as fees received. However, fees receivable from students are not appearing in books of accounts. Please submit details of fees receivable from students for the academic year 2023-24 till date along with breakup.	An amount of Rs.1,16,12,161.00 fee was collected from the students for the academic year 2023-2024 and the same was remitted into TTD account. The same details were sent to the Accounts Section. The connected statement is herewith enclosed.
3.1.22	Any other finding- Scholarship	Not Complied	An amount of Rs.- 27,74,434/- is appearing as 'Scholarship For Students' to be payable in GL 20104002. Please explain to whom organisation is liable to pay and why there is no payment during this year.	The Scholarship stagnated / unspent amount of Rs.27,74,434/- was remitted into TTD E.O. account vide Proc.Roc.No. TTD-80024(31)/21/2023-SGSAC-SEC-TTD, dt.14.11.2023. The connected Bank statement is herewith enclosed for kind reference
3.1.23	Any other finding- exam	Not Complied	Some entries relating to the GL 20104009 seems booked in GL20104004. Please pass necessary rectification enties.	Rectified, not repeated the same in future

INDEX NO	HEADER_DETAIL	COMPILED/ NOT COMPILED	AUDIT OBSERVATIONS	HOD REMARKS
5.1.2	Publishers catalogue register is maintained or not	Not complied	No such register is maintained.	As there is no Librarian, Now Register is maintained
5.1.3	Yearly Acquisition register is maintained or not	Not complied	No such separate register is maintaining however in accession register itself maintaining recent acquisitions.	Accession Registers are maintained instead of Acquisition Register
5.1.6	Online computer library center is maintained or not	Not complied	No such online computer library is being maintained.	No such online computer library is being maintained shortage of computers and online facilities
5.1.19	Yearly reconciliation carried out or not (i.e No.of books available starting of the year, new books, Issued to students and returns from students)	Not Complied	No such reconciliation is done. It is observed that there is no dedicated librarian and one of the college staff is handling the library activity. It is suggested to conduct physical verification immediately. If any such verification is already conducted please submit a copy to us.	A separate register is maintained to issue the books & returned from students. But yearly reconciliation is not carrying out. At present, the Student Committee has formed to maintain of Libraries.
6.1.2	The periodical drawl of the stores on the basis of requirement is done or not	Not complied	Yes on the basis of Dittam of 100 students Proceeding wide no. TTD-80021(31)/8/2019/DEO dated -02-2019 verified and observed that they are not following the dittam and menu as per the orders as shown in MIS-III .	Following the dittam Menu as per the orders as shown in MIS-III

INDEX- NO	HEADER_DETAIL	COMPILED/ NOT COMPILED	AUDIT OBSERVATIONS	HOD REMARKS
6.1.3	The stores and stock register is properly maintained or not	Not Complied	We have verified the stores Physical ledgers and no discrepancies observed. However, for Vegetables both receipts & issues are not recording in ERP (purchasing from revolving fund). Further, ERP is being used to record receipts & issues. But entries are not made regularly. Please consider Annexure-II , wherein it can be seen that how many times issues were entered in ERP.	The supply of vegetables is from outside vendor and not TTD, so there is no entry of receipts and issues recording in ERP. But the entries are made in ERP through Pos
6.1.5	The procedure prescribed under Rule 172 to 177 in defining the dittam is followed or not while fixing the dittam to boarding facilities of hostel inmates	Not complied	Dittam is prepared and circulated by DEO Office vide proc no TTD-80021(31)/8/2019. We have compared one item (Rice) for dittam quantities & actual quantities. However, very less quantities used as compared to standard dittam for hostel students. Details are given in Annexure-III. Please provide reasons or workings substantiating the differences.	Due to Festival Holidays students went to their native places, so the students fell down. Hence, the Dittam is issuing as per attending the students in Dinning Hall
6.1.7	Whether any statistics with regard to food consumption are maintained or not	Not complied	On our verification no separate statistical data being prepared by Hostel incharge.	Statistical data of consumption of food is preparing vide Mess bill register
6.1.8	A defined variety of menu for each day of week is prepared and implemented or not	Not complied	Defined menu has not been followed on the basis of Proceeding wide no. TTD-80021(31)/8/2019/DEO dated 02-2019.	Menu has been followed periodically, whenever specific provisions are not available in Marketing Godown, menu may be slight modified
6.1.30	All transfer in and out are properly entered in ERP	Not complied	No.Transfer in and out are not properly updated.	The computers are not working properly in SGSAC Hostel that period. Now, transfer in and out are entered in ERP properly.

INDEX NO	HEADER_DETAIL	COMPILED/ NOT COMPILED	AUDIT OBSERVATIONS	HOD REMARKS
6.1.31	All saving from kithchens are properly recorded in ERP.	Not complied	No physical stock savings noted during 23-24	No savings from kitchen has been due as the provisions were issued as per dittam
6.1.33	Any other finding- Whether the day wise prescribed Food menu being followed or not	Not Complied	It is observed that as per ROC NO. TTD/80021(31)/8/2019/DEO a menu is prescribed. The same is given in MIS-III . However, the same is not being followed on our visits. Particularly breakfast menu is not followed. We have visited 5 to 7 times to complete our audit. Please submit reasons, if any, as to why the prescribed menu is not being followed.	There is no suffiicent staff cook cadre to prepare the food in hostel, due to this reason the menu is not following and whenever specific provisions for breakfast on the day is not available from Marketing Godown , the menu is not possible to follow
6.1.34	Any other finding- Negative stocks in Inventory	Not Complied	Item Dried Grapes (Indian Brown) is appearing with a negative value of Rs.-10.71. Also items namely coffee powder & gada cloth are appearing with values though quantities are NIL Please rectify the same.	Item Dried Grapes(Indian Brown) was received from the Marketing Godown, TTD . The same quantity was entered in ERP (in & out) and rectified.
9.1.6	Security is properly provided or not	Not complied	Security guard is working on shift basis round the clock under the supervision of vigilance department. During our audit we noticed that the security is not available in the college entrance. In hostel, NO security guards found in any of our visit. Please explain whether security service is available for hostel or not. IF the service is available please produce register maintaining at hostel for our verification.	The Security Guard Duty Register (xerox) is enclosed for verification

INDEX_ NO	HEADER_DETAIL	COMPILED/ NOT COMPILED	AUDIT OBSERVATIONS	HOD REMARKS
10.1.3	Analysis of course wise approved strength, no.of applications issued in a particular faculty and no.of students admitted	Not complied	No such analysis found.	Total admission procedure is maintaining by APSCHE(OAMDC). The applied applicant details are with Government only. So, we will get only admitted candidates list only
11.1.4	Student, Teacher ratio is complied with GO's or not	Not complied	As per UGC norms, for every 30 students 1 teacher should be assigned. In the academic year, 1853 is the student strength with 55 faculty and the ratio is 40:1 .	Submitted proposals for Guest faculty, Now student, Teacher ratio is maintained
16.1.1	Assessment of performance of students and submission of teachers/ lecturers diary	Not complied	Performance analysis can be made from university mark sheet no other mode found. It is suggested to maintain a performance analysis of students.	Now performance of students is evaluated by attendance, participation in extracurriculum activity, skill based tests


PRINCIPAL
S.G.S. ARTS COLLEGE
T.T.D., TIRUPATI.


12/3/2024


12/3/24

ABSTRACT FOR THE YEAR 2023-2024

FEE COLLECTION

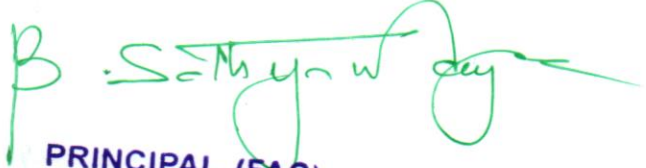
1st year Students FEE COLLECTION ---54,70,647.00 ✓

2nd year Students FEE COLLECTION ---27,18,917.00 ✓

3rd year Students FEE COLLECTION ---34,22,597.00 ✓

TOTAL: 1,16,12,161.00

[Rupees: one crore sixteen lakhs twelve thousand one hundred & sixty one only.]


PRINCIPAL (FAC)
S.G.S. ARTS COLLEGE
TIRUPATI

T.A.
5/03/24

5/3/24

File No.TTD-80024(31)/21/2023-SGSAC - SEC - TTD

Office of the Principal,
S.G.S Arts College, TTD, Tirupati.

File No: TTD-80024(31)/21/2023-SGSAC-SEC-TTD

Dt. 14.11.2023

"PROCEEDINGS"

Sub:-	TTD-Educational Institutions-S.G.S Arts College,TTD,Tirupati - Remittance of stagnate Scholarship amount to Executive Officer account -Sanction - Orders -Issued- Regarding.
Read:-	1.File No.A49/16865/CS/CAO/2014, dt. .11.2022. 2.Note orders of the FA&CAO, TTD., Tirupati dt.20.10.2023

ORDER:-

In pursuance of the subject and reference cited, permission is hereby accorded for an amount of **Rs.27,74,434-00 (Rupees twenty seven lakhs seventy four thousand four hundred and thirty four only)** towards remittance of stagnated Scholarship amount which was accumulated in this institution to Executive Officer, TTD, Educational Collection Bank No.013110011131007 in Union Bank.

The Principal, S.G.S. Arts College,TTD,Tirupati is request to remit the above said amount to the Executive Officer account at an early date through Account No. 798295880.

The Chief Accounts Officer, TTD., Tirupati is requested to transfer the above said amount through Account No. 798295880 to Executive Officer,TTD, Account No. 013110011131007.

// BY ORDER OF THE F.A & C.A.O, TTD, TIRUPATI//

PRINCIPAL

To
The Chief Accounts Officer, TTD., Tirupati.
Copy to the AAO Room No.56, TTD., Tirupati.
Copy to PS to JEO(H&E), TTD., Tirupati for kind information.
Copy submitted to the DEO, TTD., Tirupati for kind information
Copy to Principal, S.G.S.Arts College, TTD., Tirupati.
Copy to file.

Signed by N Venugopal
Reddy
Date: 15-11-2023 09:41:03
Reason: Approved

Statement of Account

EO TTD EDUCATIONAL COLLECTION

C/O TIRUMALA TIRUPATHI DEVASTHANAM
TIRUMALA CHITTOOR DISTRICT
ANDHRA PRADESH

City TIRUPATI
State ANDHRA PRADESH
Country INDIA
Zip 517504
Mobile No 8143199680
E-mail bankdesktttd@gmail.com

Statement Date : 16/12/2023 11:15

Records from 1 to 11.

No more records available.

Union Bank of India

Branch 0131-TTD ADMINISTRATION
BUILDING

Customer Id 06833199
Account No 013110011131007
Account Currency INR
Account Type Saving Account
MICR Code 517026071
IFSC Code UBIN0801313

Statement Period From -15/12/2023 To 15/12/2023

Date	Remarks	Tran Id-1	UTR Number	Instr. ID	Withdrawals	Deposits	Balance
15-12-2023 06:27:00	Cash Trans Chrg for Amt:36591.000000	S36630605	-		59.00		6,82,166.98
15-12-2023 10:41:04	BY CASH CSB 23125073	A7606968	-			960.00	6,83,126.98
15-12-2023 11:52:27	BY CASH 00331 BALAJI NAGAR TIRUPATI	A9349651	-			9,119.00	6,92,245.98
15-12-2023 12:03:54	BY CASH 00331 BALAJI NAGAR TIRUPATI	A9407112	-			5,000.00	6,97,245.98
15-12-2023 12:07:38	BY CASH CGD 23125136	A9869787	-			650.00	6,97,895.98
15-12-2023 12:09:11	BY CASH	A9909171	-			5,000.00	7,02,895.98
15-12-2023 13:08:11	CLA23124536	S49975927	-			3,015.00	7,05,910.98
15-12-2023 15:37:53	NEFT:THE RJD ADMISSION FEES BKIDY23349355699	S56144477	Sender No:BKIDY233493 55699			50,000.00	7,55,910.98
15-12-2023 15:45:22	CLC23125257	S55464805	-			3,000.00	7,58,910.98
15-12-2023 15:53:40	BY CASH 00331 BALAJI NAGAR TIRUPATI	A15701980	-			8,502.00	7,67,412.98
15-12-2023 16:45:05	RTGS:PRICIPAL S G S ARTS COLLEG IDIB151223642371	S59015142	-			27,74,434.00	35,41,846.98

Details of Nominee

पंजीकृत (हाँ/नहीं) :
Registered (Yes/No.) :

यदि हाँ तो पंजीकरण सं.
If Yes, Reg No :

(वैकल्पिक)/(Optional)

नाम : / Name :

फोटो
(वैकल्पिक)
Photo
(Optional)

उपयोगी सुझाव / Useful Tips :

- अपने खाते की जानकारी प्राप्त करने के लिए अपना मोबाइल नंबर एवं ई-मेल आईडी पंजीकृत करें। / Register your Mobile and email-id for getting information about your account. You may call toll free number for inquiry etc.
- आप पृष्ठछाछ आदि के लिए टोल फ्री नंबर पर कॉल कर सकते हैं।
- नियमित रूप से पासबुक अद्यतन करें। / Get pass-book updated regularly.
- जहाँ कहीं भी संभव हो स्थायी अनुदेश जारी करें। / Issue standing instructions wherever possible.
- पासबुक में कहीं भी हस्ताक्षर न करें। / Do not put signature anywhere in pass-book.
- हम आपके सुझावों का स्वागत करते हैं। / We welcome your suggestions.
- कोई भी कठिनाई होने पर मूल्य वर्धित सेवाओं के लिए शाखा प्रबंधक से संपर्क करें। / Contact branch manager in case of difficulties/Value added services.
- टोल फ्री हेल्प लाइन नं. 1800 425 00 000 है। / Toll Free Help Line No: 1800 425 00 000
- झूठे वादों की चपेट में न आएं। संदिग्ध योजनाओं से सावधान रहें। / Do not fall prey to false promises; beware of dubious schemes
- कृपया अपने खाते का ब्योरा/इंटरनेट बैंकिंग की यूजर आईडी एवं पासवर्ड/एटीएम डेबिट कार्ड/क्रेडिट कार्ड/मोबाइल बैंकिंग, जैसी निजी जानकारी को किसी के साथ साझा न करें। / Please do not disclose your Account details / Internet Banking, User Id and Password/ ATM Debit card/ Credit card / Mobile Banking Personal information to any Person

19-12-226, Bairagipatteda
(TTD Employee's Colony) Tir
upathi
Avilala Panchayat
517501

इलाहाबाद बैंक



Indian Bank

इलाहाबाद

ALLAHABAD

Business Hours :

CONTINUATION

continuity PB.No : 1

Branch : AVILALA(1581)

Phone No : 2244331
IFSC Code : IDIB000A116

MICR Code : 517019007

Email Id : AVILALA@indianbank.co.in

PERSONAL DETAILS

PPO Number :

Account No : 798295880

CIE : 00345523665

Name : PRICIPAL S G S ARTS COLLEGE B C SCHINORSH IP

PAN NO : 00000000000

S/D/W of :

Mobile No :

LAKSHMI PURAM

Mode of Op : SELF

D.O.B. (if minor) : N/A

TIRUPATHI

Email ID : BANKDESKTTD@GMAIL.COM

Date of A/C Opening : 18/10/2008

517501

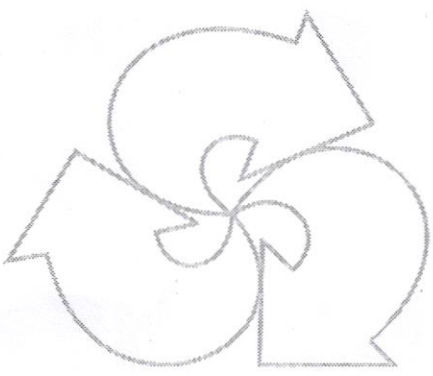
Nom.Reg No :

Nominee :

Date of Issue : Inform any Change in Your Address or Phone Number to the branch for updation.

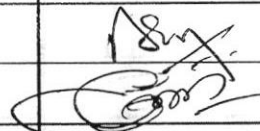
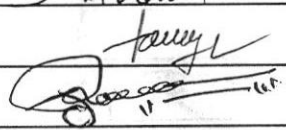
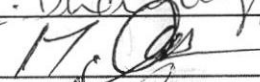
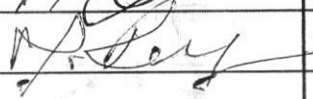
Index No-3.1.22

खाता सं Account No		Indian Bank					
तारीख Date	विवरण Particulars	चेक सं Chq. No.	आहरण Withdrawals	जमा Deposits	शेष Balance	संक्षिप्त हस्ताक्षर Initials	ग्राहक के प्रयोग हेतु For Customer Use
03/10/23	UNCL-AMT: 0.00 CLR-BAL: 2774434.00 Cr;MOD-BAL: 0.00 Dr;						
30/09/23	CR INT CR					19316.00	2774434.00
21/10/23	T-2111/C-1561/						
21/11/23	UNCL-AMT: 0.00 CLR-BAL: 2774434.00 Cr;MOD-BAL: 0.00 Dr;						
12/12/23	UNCL-AMT: 0.00 CLR-BAL: 2774434.00 Cr;MOD-BAL: 0.00 Dr;						
15/12/23	Deposit by SELF					1.00	2774435.00
	CASH DEP/AVILALA						
15/12/23	RTGS/UBIN/DIBR52023121536642				2774434.00		1.00
	E/STANNAT						
	Txn Amt: 27,74,434.00 Ch				18678.00		2774435.00
	TO 98906000129				18383.00		2774435.00
19/12/23	UNCL-AMT: 0.00 CLR-BAL: 1.00 Cr;MOD-BAL: 0.00 Dr;						
					18421.00		2774435.00
					18882.00		2774435.00
					30432.00		2774435.00



DAY DUTY ON - 02.03.2024 AT 01:00 PM TO 08:00 PM

W/OFF

SHIFT I/C	OSW	N. Alem Ah		PSG	U. VENKATESWARAN
SGS HOSTEL	EXPSG	K. LOKANATHAM			
SGS college	PSG	D. ANAND	D. Anand.		
SP KM	EXPSG	C. JAYARAM			
SS KM	EXPSG	J. RAMESH			
SPGH SCHOOL	N/ PSG	N. KRISHNAMURTHY	N. Krishnamurthy		
SVM college	PSG	C. DHANANJAYALU	C. Dhananjayalu		
SVH SCHOOL	PSG	M. RAVI			
SVHSG ground	N/ PSG	M. RAJAPPA			

DAY DUTY AS ON - 05.03.2024 AT - 01:00PM TO 08:00PM

W/OFF

SHIFT I/C	OSW	N. ALAM ALI	EXP SG	J. RAMESH
SGS HOSTEL	EXP SG	U. VENKATESWARAN (SPKM)		
SGS college	EXP SG	C. JAYARAM	SVHS	
716 SS KM	PSG	K. RAJENDRA		
SP KM	PSG	D. ANAND		
SGS college	EXP SG	K. LOKANATHAN		
SPGH SCHOOL	EXP SG	M. RAVI		
SVM college	PSG	M. RAJAPPA		
SVH SCHOOL	EXP SG	J. RAMESH		
SVHS Ground	PSG	N. KRISHNAMURTHY		

Day Duty as on 01-03-2024 at 1:00 PM to 8:00 PM

w/o

PSG P. Jagadeeswar Rao

I/C	CSG	N. Alam ali
Petroling	ExPSG	M. Esuru Reddy
SGS college	PSG	G. Ramesh.
SGS Hostel	ExPSG	V. Murali Kumar
SPKM	ExPSG	D. Muniswamy
SSKM	ExPSG	B. Hari
	N-PSG	M. Kiran Kumar ^{SSKM}
SPG H School	ExPSG	M. Vijay
SVM College	PSG	B. Dhananjayulu
SVH School	PSG	E. Surya
SVHS Ground	PSG	B. Pushpendra

~~18th~~
~~M. K.~~
~~St. Joseph's~~
~~D. M. Swamy~~
~~↓~~
~~SSKM~~
~~11th~~
~~M. Vijay~~
~~B. Dhananjayulu~~
~~E. Surya~~
~~B. Pushpendra~~

T. Present	w/o	ok	G. Total

w/o

PSG	E. Surya
PSG	B. Pushpendra

Exp SG M. Eswara Reddy

ExpSec, D. Muniscammy

N-PSG	M. Kiran Kumar
-------	----------------

#16	A. CHAKRAVARTY	City
6-8-66	M. 100	

Ex 189	M. Vijay
--------	----------

PSC B - Dancunjayulu

Exp SG V. Murali kumar

SVH S Ground

PSG P. Jagadeeswar Rao

W. W. W.

DM Swamy

ms. K. 7.

7 A. *Sp. 2*

M. Vijay

Владелец

P. T. Park

	<u>CL</u>
PSG	G. Ramesh

T.T.D. Press, Tirupati

W/OFF

PSG VIVEKATESWARAN

D. Around.

Handwritten signature: *James*

11

11

NGooshy

C. Dhargalkar

170

W. H. L.

DAY DUTY AS ON - 05.03.2024 AT - 01:00PM TO 08:00PM

W/OFF

SHIFT I/C

OSW N. ALAM ALI

18m

EXPSG J. RAMESH

SGS HOSTEL

EXPSG U. VENKATESWARAN (SPLM7)

100m

SGS college

EX PSG C. JAYARAM SVHS.

100m

716 SS KM

PSG K. RAJENDRA

K. Rajendra

SP KM

PSG D. ANAND

Abest

SGS college

EXPSG K. LOKANATHAM

100m

SPGH SCHOOL

EXPSG M. RAVI

M. Ravi

SVM college

PSG M. RAJAPPA

M. Rajappa

SVH SCHOOL

EX PSG J. RAMESH

W/OFF

SVHS Ground

PSG N. KRISHNAMURTHY

100m