



TNPESU

LOCAL FUND AUDIT & ACCOUNTANT GENERAL AUDIT REPORT



LOCAL FUND AUDIT REPORT

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LOCAL FUND AUDIT 2022 – 2023



தமிழ்நாடு உடற்கல்வியியல் மற்றும் விளையாட்டுப் பல்கலைக்கழகம்
TAMIL NADU PHYSICAL EDUCATION AND SPORTS UNIVERSITY
(Estd. by the Govt. of Tamil Nadu Under Act No.9 of 2005. A State Govt. University)

Website : www.tnpesu.org

Phone No :044-27477912

Email : tnpesufo@gmail.com

Vandalur-Kelambakkam Road, Melakottaiyur Post, Chennai – 600 127. Tamil Nadu.

Dr.R.Ramakrishnan
Finance Officer i/c

Lr.No.379/TNPESU/FO/IQAC/2024. Dated.27.05.2024

To

The IQAC Director
TNPESU,
Chennai.

Sir/Madam,

Sub: TNPESU – The Local Fund Audit Inspect for the Finance year
2022-2023 – Reg.

With reference to the subject cited, the Local Fund Audit is currently inspecting the annual account for the financial year 2022-2023. In this regard, the local fund audit is being completed this week.

This is for your kind information.


Finance Officer i/c
Finance Officer,
Tamilnadu Physical Education
and
Sports University
Chennai

LOCAL FUND AUDIT 2021 – 2022

**TAMIL NADU PHYSICAL
EDUCATION AND SPORTS
UNIVERSITY**

2021-2022

AUDIT REPORT

LOCAL FUND AUDIT DEPARTMENT

From

Thiru.J. SARAVANAN, M.A.,
Regional Joint Director(I/c),
Local Fund Audit,
Chengalpattu Region,
Maraimalai Nagar - 603 209.

To

THE REGISTRAR,
Tamil Nadu Physical Education and
Sports University,
Melakottaiyur,
Chennai - 600 127.

R.C.No. 507 / A2 / 2023, Dated : 16.10.2023

Sir,

Sub : Audit - Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for year 2021-2022 - Reg.

Ref : G.O. Ms.No.43 Finance (LF) dated : 01.02.2007.

With reference to the G.O. Ms.No.43, Finance (L.F.) Department, Dated: 01.02.2007, the Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for the year 2021-2022 is sent herewith.

Replies to the Audit Report duly approved by the syndicate may be sent to this office within two months from the date of receipt of this Audit Report.

The Receipt of the Audit Report may kindly be acknowledged early.

[Signature]
Regional Joint Director(I/c),
Local Fund Audit Department,
Chengalpattu Region.

Copy to :-

1. The Additional Chief Secretary to Government, Department of Youth Welfare and Sports, Chennai-600 009.
2. The Director General of Audit, Local Fund Audit Department, Perasiriyar Anabalanar Building, Nandhanam, Chennai.600 035.

[Signature]
Finance Officer, I/c
Tamilnadu Physical Education
and
Sports University
Chennai

**AUDIT REPORT ON THE ACCOUNTS OF THE TAMIL NADU PHYSICAL
EDUCATION AND SPORTS UNIVERSITY FOR THE YEAR 2021-2022**

PART-I

1. Name of the Auditors : 1. Mr. M. Ramesh Babu, Inspector.
2. Mr. V. Vijaya Kumar, Inspector.
2. Time taken for the audit : From 30.12.202 to 28.02.2023
- 3.(i) Name of the Reviewing Authority : **Thiru.P. VELSAMY, M.Com.,**
Officer on Special Duty,
O/o the Regional Joint Director,
Local Fund Audit Department,
Chengalpattu Region,
Maraimalainagar.
- 3.(ii) Date of Review : **12.06.2023**

**4) DETAILS OF OFFICERS WHO HELD OFFICES DURING THE AUDIT
PERIOD 2021-2022.**

| Sl. No. | Name of the Officer | Designation | Period | |
|------------|----------------------------|-------------------------------------|------------|------------|
| | | | From | To |
| 1. | Dr.Sheila Stephen | Vice-Chancellor | 01.04.2021 | 12.08.2021 |
| 2. | Dr.R. Ramakrishnan | Vice-Chancellor (I/c) | 13.08.2021 | 14.12.2021 |
| 3. | Dr.M. Sundar | Vice-Chancellor | 15.12.2021 | 31.03.2022 |
| 4. | Dr.V. Gopinath | Registrar | 01.04.2021 | 31.03.2022 |
| 5. | Dr.P.Meenakshi Sundaram | Finance Officer | 01.04.2021 | 31.12.2021 |
| 6. | P. Muruganandam | „ | 01.01.2022 | 31.03.2022 |
| 7. | Dr.R. Ramakrishnan | Controller of Examinations (I/c) | 01.04.2021 | 19.05.2021 |
| 8. | Dr.Grace Heline | „ | 19.05.2021 | 07.06.2021 |
| 9. | Dr.S. Manikandan | „ | 07.06.2021 | 31.03.2022 |
| 10. | Dr.D. Sathiakumar | Director, SDE | 01.04.2021 | 31.03.2022 |

5) ENTRUSTMENT OF AUDIT

As per G.O.Ms No. 43/ Finance (LF) Department dated 01.02.2007 and As per Sec.2(g) of Tamil Nadu Local Fund Audit Act 2014, the audit on the accounts of the Tamil Nadu Physical Education and Sports University was entrusted to the Department of Local Fund Audit.

6) ESTABLISHMENT OF THE UNIVERSITY

As per the Tamil Nadu University Act 9/2005 a Separate University to Promote excellence in Physical Education and Sports activities in the State of Tamil Nadu was established in Melakottaiyur, Chennai-127 (The University temporarily functioned in DPI Complex, Chennai, from 14.12.2005 to 04.08.2011 and it is now functioning in Own Campus Located at Melakottaiyur, Chennai-127 from 05.08.2011 onwards). The Colleges which are imparting Sports Education were brought under the purview of this University and thus 23 Colleges are affiliated to this University.

(List Enclosed in the Annexure-I)

7) AUTHORITIES OF THE UNIVERSITY

- a. The Syndicate was constituted as per the Section 22, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- b. The Academic Council was constituted as per Section 19, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- c. The Finance Committee was constituted as per Section 27, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- d. The Planning Board was constituted as per Section 28, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- e. The Board of Studies was constituted as per Section 29, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.

8) STATUTES, ORDINANCE AND REGULATIONS FRAMED - NON PUBLICATION IN GOVERNMENT GAZETTE - NECESSARY ACTION MUST BE TAKEN IMMEDIATELY.

As per the Chapter-V, Section 31, 32 and 33 of the Tamil Nadu Physical Education and Sports University Act, 2004, if necessary the Syndicate may from time to time frame or amend or repeal the statutes, Ordinance and Regulations were approved by the Syndicate in its 12th Meeting held on 15.10.2010. His Excellency the Governor of Tamil Nadu - Chancellor has given assent to the draft statutes of the Tamil Nadu Physical Education and Sports University, Vide Governor's Secretariat Lr.No.3830/02/2009, dated: 29.04.2011.

But the statutes, ordinances and regulations, have not been published in the Government Gazette, even though it was approved by the Hon'ble Governor of Tamil Nadu before seven years.

This has been commented in the previous Audit Report of 2020-21 Para No.10. But Statutes, Ordinance and Regulations are not published in the Government Gazette till the date of closure of this audit.

Hence necessary action may be taken immediately for publishing the Statutes, Ordinances and Regulations in the Government Gazette immediately.

9) CONTENTS OF AUDIT REPORT

According to Rule 12 of the Local Fund Audit Rules, 2016, the Audit Report contains 7 parts as detailed below :

| PART No. | CONTENTS |
|---------------------|---|
| 1. | Review of Annual Accounts, Receipts and Charges Statement etc., |
| 2. | The Details of Objections in Receipts or Revenue items |
| 3. | The Details of Objections in Payment or Expenditure |
| 4. | Details of Objections relating to, grants, loans and similar items utilized for execution of works or schemes. |
| 5. | The Details of observations and objections relating to Deposits and Advances. |
| 6. | The Details of observations and objections relating to Provident Fund, Contributory Pension Scheme and Other Miscellaneous funds. |
| 7. | Contains Audit Fees dues, Result of Audit and Details of Pending Objections. |

PART-1

Containing

- * Review of Annual Accounts,
- * Financial Statement,
- * Balance Sheet and its Schedules,
- * Income and Expenditure statement,
- * Receipts and Charges and
- * Cash flow statements.

10] PREPARATION OF ANNUAL ACCOUNTS - SEPARATE ACCOUNTS TO BE PREPARED FOR EACH MAJOR ACCOUNTS MAINTAINED IN THE UNIVERSITY.

During the Course of Audit for the year 2021-2022 there are Seventeen Accounts maintained in this University. viz.,

| | |
|-----|--|
| 1) | General Fund Account |
| 2) | Grant Account |
| 3) | Scheme Account |
| 4) | S.D.E. Account |
| 5) | Hostel Account |
| 6) | Online Account |
| 7) | CPS Account |
| 8) | Pension Fund Account |
| 9) | FBF Account |
| 10) | SPF Account |
| 11) | GPF Account |
| 12) | The Excellency Governor Chancellor Account |
| 13) | The Former Vice- chancellor Account |
| 14) | The Honourable Higher Education pro – chancellor Account |
| 15) | The Honourable Chief Minister Account |
| 16) | ICSSR Scholarship Account |
| 17) | RUSA Account |

The University had not maintained cash book for the following accounts for the year 2021-2022.

| | |
|----|--|
| 1) | The Excellency Governor Chancellor Account |
| 2) | The Former Vice- chancellor Account |
| 3) | The Honourable Higher Education pro – chancellor Account |
| 4) | The Honourable Chief Minister Account |
| 5) | ICSSR Scholarship Account |

**11) DETAILS OF BANK ACCOUNTS MAINTAINED IN THE TAMIL NADU
PHYSICAL EDUCATION AND SPORTS UNIVERSITY, CHENNAI. 2021-2022.**

| Sl. No. | Particulars | Name of the Bank / Branch | Saving Bank Account No. |
|---------|---|-------------------------------------|-------------------------|
| 1 | GRANT ACCOUNT | Indian Bank, Nallambakkam | 980899849 |
| 2 | GENERAL FUND ACCOUNT | Indian Bank, Nallambakkam | 980899847 |
| 3 | SDE ACCOUNT | Indian Bank, Nallambakkam | 744881356 |
| 4 | SCHEME ACCOUNT | Indian Bank, Nallambakkam | 6484830492 |
| 5 | ONLINE ACCOUNT | Indian Bank, Nallambakkam | 6607994502 |
| 6 | HOSTEL ACCOUNT | Indian Bank, Nallambakkam | 983502819 |
| 7 | CPS ACCOUNT | Indian Bank, Nallambakkam | 6287113435 |
| 8 | PENSION FUND ACCOUNT | Indian Bank, Nallambakkam | 6287113763 |
| 9 | FBF ACCOUNT | Indian Bank, Nallambakkam | 6287113650 |
| 10 | SPF ACCOUNT | Indian Bank, Nallambakkam | 6287113843 |
| 11 | P.F. ACCOUNT | Indian Bank, Nallambakkam | 6287113934 |
| 12 | The Excellency Governor Account | Indian Overseas Bank, Chennai - 34. | 13643 |
| 13 | The Former Vice- Chancellor Account | Indian Overseas Bank, Chennai - 34. | 13646 |
| 14 | The Honourable Higher Education Pro- Chancellor Account | Indian Overseas Bank, Chennai - 34. | 13647 |
| 15 | The Honourable Chief Minister Account | Indian Overseas Bank, Chennai - 34. | 13648 |
| 16 | ICSSR Scholarship Account | Indian Bank, Nallambakkam | 6124130243 |
| 17 | RUSA Account | Indian Bank, Nallambakkam | 6749220750 |

12.a] CERTIFICATE OF AGREEMENT OF CLOSING BALANCES.

The closing Balance under each of the accounts as on 31.03.2022 was in agreement with the Closing Balance of respective Cash Book. The Closing Balance as per accounts were reconciled with that of the respective bank accounts and cash books.

The correctness of the annual accounts for the year 2021-2022 is verified and due to non – adherence of rule 7 (2) and Sec 7 (4) of the Local Fund Audit Rules 2016, as detailed in Para No. **71** of this report. Therefore, the audit certificate of “**Disclaimer**” is issued as per rule 10 (7) (a) of the Local Fund Audit rules 2016 for the year 2021-2022.

LOCAL FUND AUDIT 2020 – 2021

TAMIL NADU PHYSICAL EDUCATION AND SPORTS UNIVERSITY

2020-2021

AUDIT REPORT

LOCAL FUND AUDIT DEPARTMENT

From

Tr. P. VELSAMY, M.Com.,
Office on Special Duty/
Regional Joint Director,
Chengalpattu Region (Chennai)
Maraimalai Nagar – 603 209.

To

THE REGISTRAR,
Tamil Nadu Physical Education and
Sports University,
Melakottaiyur,
Chennai – 600 127.

R.C. No. 507/A2/2022, dated: 01.08.2022

Sir,

Sub: Audit – Audit notes on the accounts of the NSS scheme,
TNPESU, Melakottaiyur for the year 2020-21 - Audit notes
sent – Regarding.

The audit notes on the accounts of the NSS scheme, TNPESU,
Melakottaiyur for the year 2020-21 are sent herewith. The replies of the
audit notes may kindly be sent to this office within one month from the date
of its receipt.

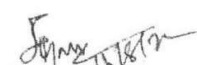
The receipt of the audit notes may be acknowledged early.

Sd/ Thiru.P. Velsamy, M.Com.,
Officer on Special duty/
Regional Joint Director,
Local Fund Audit Department,
Chengalpet Region.

Copy to:

The Finance Officer, TNPESU, Chennai – 127.

// TRUE COPY //


Assistant Director,
Local Fund Audit Department,
Kanchipuram.


Finance Officer,
Tamilnadu Physical Education
and
Sports University
Chennai

ANNUAL AUDIT NOTES ON THE ACCOUNTS OF THE NSS SCHEME
Tamil Nadu Physical Education and Sports University,
Melakottaiyur FOR THE YEAR 2020-2021

- 1) **Name of the Auditor** : M. RAMESH BABU,
INSPECTOR
- 2) **Duration of Audit** : From 01.02.2022
To 02.02.2022
(02 Mandays)
- 3) **Name of the Reviewing Authority** : **Thiru.P. Velusamy, M.Com.,**
Officer on Special Duty/
Regional Joint Director,
Local Fund Audit Department,
Chengalpet Region,
Maraimalai nagar.
- Date of Review** : **02.06.2022**

- 4) The office of the Dean, TNPESU, Melakottaiyur, Chennai-127 was held by the following officers during the period under report.

| Sl. No. | NAME | DESIGNATION | PERIOD OF OFFICE |
|---------|------------------|--|-----------------------------|
| 1. | Dr.P. Kumaravelu | Assistant Professor/ Co-ordinator, Department of Physical Education | 01.04.2020 to 31.03.2021 |

On the time of present audit Dr.P. Kumaravelu was in the charge of Head of the Institution.

2) CERTIFICATE OF AGREEMENT OF BALANCES:

a). The Opening Balance as per the Cash Book of the under mentioned accounts as on 01.04.2020 were in agreement with the closing balance of the previous year. As per the Audit Reports issued in previous years, this account not produced to audit, hence the opening balance taken as per the entry made in the cash book. The closing balance as per the cash book as on 31.03.2021 were in agreement with the closing balance as per the abstract of annual accounts and with the closing balance of the Bank pass book as on 31.03.2021 subject to the reconciliation as shown against each.

NSS Annual Accounts for the year 2019-20

Account No.6369951012 Indian Bank, Nallambakkam.

Bank reconciliation statement:

| | | | |
|---|------|----|-----------------|
| Cash book balance as on 31.03.2021 | | | 63814.00 |
| <u>ADD:</u> | | | |
| 1)Uncashed cheques | 0.00 | -- | |
| | | | 0.00 |
| | | | 63814.00 |
| <u>LESS:</u> | | | |
| 1)Unrealised receipts | 0.00 | -- | |
| | | | 0.00 |
| Closing Balance as per Bank statement as on 31.03.2021 | | | 63814.00 |

3) NSS Account - Subscriptions & Others - Not fixed and collection from the students enrolled in University & Affiliated Colleges - Need action.

The subscriptions & Other fees was not fixed for the NSS fund for the activities made under this scheme. An amount of fee is fixed and to be collected from the students are enrolled in University and Affiliated Colleges. Hence the necessary action taken to collect the amount and the same to be intimated to audit.

4) RESULT OF AUDIT:

The result of audit is considered as Satisfactory.

5) RECEIPTS AND CHARGES:

The Receipts and Charges in respect for the period under main account for the period under report and furnished below.

| Sl. No. | Scheme | Receipts | Charges |
|---------|-------------|----------|---------|
| 1. | NSS REGULAR | 1882.00 | 0.00 |

6) OBJECTION PENDING SETTLEMENT:

A total number of **01** objection involving a sum of **Rs.--** were pending settlement at the close of audit. Necessary action may be taken to settle these objections early.

| Sl No | Year | Para No | Total Paras | Amount involved |
|-------|-----------|---------|-------------|-----------------|
| 1. | 2020-2021 | 03 | 01 | -- |
| Total | | | 01 | -- |

SD/- Thiru. P. Velusamy, M.Com.,
Officer on Special Duty
O/o Regional Joint Director,
Local Fund Audit, Chengalpet Region.


Assistant Director

Pending Objections 2020-2021

| Sl.No. | Para Nos. | Amount (Rs.) |
|---------------|------------------|---------------------|
| 1. | 03 | -- |
| Total | | -- |

**Tamil Nadu Physical Education and Sports University,
Melakottaiyur, Chennai-127**

NSS Annual Accounts for the year 2020-21

Account No. 6369951012 Indian Bank, Nallambakkam.

| Receipts | Amount Rs. | Payments | Amount Rs. |
|-----------------------|-----------------|--------------------------|-----------------|
| NSS Activities | 0.00 | NSS Inauguration | 0.00 |
| Interest | 1882.00 | Advance paid | 0.00 |
| Advance adjusted | 0.00 | Bank charges | 0.00 |
| Total Receipts | 1882.00 | Total Expenditure | 0.00 |
| Opening Balance | 61932.00 | Closing Balance | 63814.00 |
| Grand Total | 63814.00 | Grand Total | 63814.00 |

Bank reconciliation statement:

| | | | |
|---|------|----|-----------------|
| Cash book balance as on 31.03.2021 | | | 63814.00 |
| ADD: | | | |
| 1)Uncashed cheques | 0.00 | -- | |
| | | | 0.00 |
| | | | 63814.00 |
| LESS: | | | |
| 1)Unrealised receipts | 0.00 | -- | |
| | | | |
| Closing Balance as per Bank statement as on 31.03.2021 | | | 63814.00 |

Local Fund Audit Department

From
Thiru.P. Velsamy, M.Com.,
Officer on Special Duty
O/o Regional Joint Director,
Local Fund Audit,
Chengalpattu Region (Chennai)
Maraimalai Nagar – 603 209.

To
THE REGISTRAR,
Tamil Nadu Physical Education and
Sports University,
Melakottaiyur,
Chennai – 600 127.

R.C.No. 507/A2/ 2022, Dated : 01.08.2022

Sir,

Sub : Audit - Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for year 2020-2021 - Reg.

Ref : G.O. Ms.No.43 Finance (LF) dated : 01.02.2007.

With reference to the G.O. Ms.No.43 Finance (LF) dated 01.02.2007, the Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for the year 2020-2021 is sent herewith.

Replies to the audit report paras duly approved by the syndicate may be sent to this office within two months from the date of this audit report received in your University.

Receipts of the audit report may be acknowledged early.

Sd/ Thiru.P. Velsamy, M.Com.,
Officer on Special duty,
O/oRegional Joint Director,
Local Fund Audit Department,
Chengalpet Region.

Copy submitted to :-

1. The Additional Chief Secretary to Government,
Department of Youth Welfare and Sports, Chennai.600 009.
2. The Special Director, Local Fund Audit Department, Chennai.600 035.
3. The Additional Chief Secretary to Government,
Finance Department, Chennai – 600 009.
4. The Accountant General, Chennai – 600 018.

// TRUE COPY //


Assistant Director,
Local Fund Audit Department,
Kanchipuram.

**AUDIT REPORT ON THE ACCOUNTS OF THE TAMIL NADU PHYSICAL
EDUCATION AND SPORTS UNIVERSITY FOR THE YEAR 2020-2021**

PART-I

1. Name of the Auditors : 1. Mr. R.E. Manoharan, Inspector
2. Mr. M. Rameshbabu, Inspector.
3. Mr. K. Premnath, Inspector
2. Time taken for the audit : From 01.02.2022 to 28.02.2022
3. Name of the Reviewing Authority : **Thiru.P. Velusamy, M.Com.,**
Officer on Special Duty/
Regional Joint Director,
Local Fund Audit Department,
Chengalpct Region,
Maraimalainagar.
- Date of Review : **02.06.2022**

**4) DETAILS OF OFFICERS WHO HELD OFFICES DURING THE AUDIT
PERIOD 2020-2021.**

| Sl. No | Name of the Post | Name of the Officer | Period of Office | |
|-----------|-------------------------------|---------------------------|------------------|------------|
| | | | From | To |
| 1 | Vice Chancellor | Dr. Sheila Stephen | 01.04.2020 | 31.03.2021 |
| 2 | Registrar | Dr. V. Gopinath | 01.04.2020 | 19.07.2020 |
| | Registrar i/c | Dr. R. Ramakrihnan | 20.07.2020 | 25.07.2020 |
| | Registrar | Dr. V. Gopinath | 26.07.2020 | 21.01.2021 |
| | Registrar i/c | Dr. V. Mangaiyarkarasi | 22.01.2021 | 10.02.2021 |
| | Registrar | Dr. V. Gopinath | 11.02.2021 | 31.03.2021 |
| 3 | Finance Officer | Thiru. P. Velayutham | 01.04.2020 | 08.09.2020 |
| | | Dr. P. Meenakshi Sundaram | 14.09.2020 | 31.03.2021 |
| 4 | Controller of Examinations | Dr. C. Arumugam i/c | 01.04.2020 | 03.06.2020 |
| | | Dr. R. Ramakrishnan | 04.06.2020 | 31.03.2021 |
| 5 | Director, SDE | Dr. D. Sathiakumar | 01.04.2020 | 31.03.2021 |

5) ENTRUSTMENT OF AUDIT

As per G.O.Ms No. 43/ Finance (LF) Department dated 01.02.2007 and As per Tamil Nadu Local Fund Audit Act Sec 2(g)/ 2014, the audit on the accounts of the Tamil Nadu Physical Education and Sports University was entrusted to the Department of Local Fund Audit.

**6) ESTABLISHMENT – SANCTIONED STRENGTH – FILLED STRENGTH
OF TEACHING/ NON-TEACHING STAFF.**

a) As per the Tamil Nadu University Act 9/2005 a Separate University to Promote excellence in Physical Education and Sports activity in the State of Tamil Nadu was established in Melakottaiyur, Chennai-127 (The University temporarily functioned in DPI Complex, Chennai, from 14.12.2005 to 04.08.2011 and it is now functioning in Melakottaiyur, Chennai-127 from 05.08.2011 onwards. The Colleges which are imparting Sports Education were brought under the purview of this University and thus 23 Colleges are affiliated to this University (List enclosed in the Annexure)

b) The details of Sanctioned Strength and Filled strength in Teaching and Non-Teaching Staff are furnished below

Details of Staff Strength in this University as given below:

| Sl. No. | Staff Cadre | Sanctioned Strength | Filled Up | Vacancy | Remarks |
|---------|-----------------------------|---------------------|-----------|-----------|---------|
| | Statutory Posts | | | | |
| 1. | Vice-Chancellor | 1 | 1 | - | |
| 2. | Registrar | 1 | 1 | - | |
| 3. | Finance Officer | 1 | 1 | - | |
| 4. | Controller of Exams | 1 | - | 1 | |
| | | 4 | 3 | 1 | |
| | Teaching Staff | | | | |
| 5. | Professor | 8 | 4 | 4 | |
| 6. | Associate Professor | 11 | 3 | 8 | |
| 7. | Assistant Professor | 32 | 15 | 17 | |
| | | 51 | 22 | 29 | |
| | Non-Teaching Staff | | | | |
| 8. | Director of D.E. | 1 | 1 | - | |
| 9. | Assistant Registrar | 2 | - | 2 | |
| 10. | Superintendent | 5 | 5 | - | |
| 11. | Assistant | 9 | 9 | - | |
| 12. | Steno-Typist | 1 | - | 1 | |
| 13. | Junior Assistant | 9 | 1 | 8 | |
| 14. | Driver | 2 | 2 | - | |
| 15. | Office Assistant | 8 | 4 | 4 | |
| 16. | Sweeper | 2 | 2 | - | |
| | | 39 | 24 | 15 | |
| | Supporting Staff | | | | |
| 17. | Asst. Prof./Medical Officer | 1 | 1 | - | |
| 18. | Assistant Librarian | 1 | 1 | - | |
| 19. | Physiotherapist | 1 | 1 | - | |
| 20. | Staff Nurse | 1 | 1 | - | |
| 21. | Telephone Operator | 1 | - | 1 | |
| 22. | Sports Physiotherapy | 1 | 1 | - | |
| | | 6 | 5 | 1 | |

7) AUTHORITIES OF THE UNIVERSITY

- a. The Syndicate was constituted as per the Section 22, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- b. The Academic Council was constituted as per Section 19, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- c. The Finance Committee was constituted as per Section 27, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- d. The Planning Board was constituted as per Section 28, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- e. The Board of Studies was constituted as per Section 29, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.

8(a) FINANCIAL REVIEW :

The main sources of revenue and their applications to the various items of expenditure during the year 2020-2021 are as follows :

| Sl.No. | Sources | Rs. | Applications | Rs. |
|--------|------------------------------------|----------|--|----------|
| 1 | Application fees | 1190426 | Administration Salary | 74483435 |
| 2 | Tuition Fees | 20856098 | Out sourcing staff salary | 7372266 |
| 3 | Regular Examination Fees | 9749921 | Advertisement | 2667061 |
| 4 | SDE Exam Fees | 4118762 | Postage and courier Charges | 108612 |
| 5 | Ph.D. Vivo- Voce Exam Fees | 176000 | Printing expenses – Lessons / Journals | 2676915 |
| 6 | Revaluation fees | 53500 | Telephone Charges | 177590 |
| 7 | Academic Fees | 3712008 | Stationery | 178075 |
| 8 | Phd. Fees | 3343948 | Contingency Expenses | 645298 |
| 9 | Staff Approval Fees | 50500 | TA / DA | 438308 |
| 10 | Interest received from SB Accounts | 1155604 | Pay & Allowances of consolidated staffs | 2586684 |
| 11 | Affiliation fees | 1877000 | Computer Stationery | 0 |
| 12 | Six week course Fees | 0 | Honorarium | 11949 |
| 13 | Work shop | 0 | Membership | 59000 |
| 14 | Inspection Charges | 125000 | Bank Charges | 14328 |
| 15 | Ground Rent | 1049344 | Electricity Charges | 2986958 |
| 16 | EB Rent for Construction | 0 | Vehicle maintenance | 212131 |
| 17 | Miscellaneous receipts | 16230 | Fuel Consumption | 446111 |
| 18 | Phd Thesis Submission | 454000 | Tuition fees refund | 69630 |
| 19 | Tournament Fees | 290037 | Building Maintenance | 88337 |
| 20 | | | DEB Expenses | 0 |
| 21 | | | Stationery - Papers | 0 |
| 22 | | | Stationery - Covers | 0 |
| 23 | | | Maintenance of Equipments / Computer / AMC | 562839 |
| 24 | | | Purchase of Medicines | 47759 |
| 25 | | | Hospitality | 193510 |
| 26 | | | Study Centre Share | 2394261 |
| 27 | | | SDE Examination | 519722 |
| 29 | | | Regular Examination | 374441 |
| 33 | | | Ph.D. Viva – Voce Exam fee | 69340 |
| 34 | | | Question paper setter | 5850 |
| 35 | | | Convocation Expenses | 119127 |
| 36 | | | Six week course expenses | 98661 |
| 37 | | | Lesson writer | 0 |

During the 15th Year of its functioning the University realized an Income of Rs. 2740.09 lakhs and incurred the expenditure of Rs. 3873.91 lakhs. The University made an investment for Rs. 278.73 lakhs.

| | | | Rs. in Lakhs |
|--|---|----------------|----------------|
| The total receipts as per Annual Accounts | | | 2740.09 |
| LESS : Capital Receipts | | | |
| 1 | Scheme Account Grant | 834.40 | |
| 2 | Government Grant | 416.68 | |
| 3 | FD closure | 205.92 | |
| 4 | CPS Account | 89.97 | |
| 5 | Pension fund | 0.61 | |
| 6 | FBF Account | 0.47 | |
| 7 | SPF Account | 0.52 | |
| 8 | PF Account | 28.97 | |
| 9 | Transfer of funds | 253.03 | |
| 10 | Advance adjustment | 0.25 | |
| 11 | Tender / EMD | 15.32 | |
| 12 | Cheques Cancelled – Taken to Account Credit | 3.22 | |
| 13 | New Study centre Deposit | 2.55 | |
| 14 | Salary deductions | 8.11 | |
| 15 | SDAT Tournament Fund | 0.00 | |
| 16 | Scholarship | 38.03 | |
| 17 | Online Account | 140.64 | |
| Total Rs. | | 2038.69 | |
| Net Receipts | | | 701.40 |

| | | | Rs. in Lakhs |
|---|----------------------------|--------|----------------|
| The total expenditure as per Annual Accounts | | | 3873.91 |
| Less : Capital Expenditure Rs. in lakhs | | | |
| 1 | Investment – Fixed Deposit | 278.73 | |
| 2 | Festival advance | 4.20 | |
| 3 | Seminar advance | 0.36 | |
| 4 | Tournament advance | 10.60 | |
| 5 | Transfer of Fund | 394.59 | |
| 6 | CPS contribution | 43.92 | |
| 7 | PF Settlement | 60.20 | |
| 8 | Education loan refund | 0.00 | |

| | | | |
|----|----------------------------|----------------|-------------------|
| 9 | Purchases | 15.64 | |
| 10 | Scheme Account - Works | 1171.99 | |
| 11 | Tender Refund | 1.12 | |
| 12 | Renovation Works | 10.88 | |
| 13 | Special provident fund | 0.40 | |
| 14 | Pension Fund | 25.48 | |
| 15 | NAAC Conference | 2.79 | |
| 16 | PWD | 0.00 | |
| 17 | Scholarship | 44.83 | |
| 18 | Family Benefit Fund | 0.10 | |
| 19 | GPF | 158.00 | |
| 20 | Online Account | 0.00 | |
| | Total Rs. | 2223.83 | |
| | NET EXPENDITURE | | 1650.08 |
| | Less : NET RECEIPTS | | 701.40 |
| | | | (-) 948.68 |

As per the above details, it is apparent that the expenditure was over and above the income generated during the financial year and thereby resulting in poor financial position at dissatisfactory level with a deficit of Rs. 948.68 lakhs.

8(b) On the head of SDE Exam Fees, Collection was shown for 2020-21 viz. Rs.4118762/- but during 2019-20, the fee receipt was Rs.11096448. This huge difference in the collection of SDE Exam fees is occurred due to the Covid-19 Pandemic situation all fees items collected shortly compared to previous years as replied by the authorities.

The details of collection of pending fees may be furnished to audit.

9) Budget Review.

During the course of audit of Tamilnadu Physical Education and Sports University for the year 2020-2021 the budget estimate of expenditure, actual expenditure and revised budget estimate of expenditure of Tamilnadu Physical Education and Sports University are as follows.

RECEIPT HEAD

| Sl. No. | Head of Account | Budget Estimate 2020-2021 (Rs in lakhs) | Actual 2020-2021 (Rs in lakhs) | Revised Estimate 2020-2021 (Rs in lakhs) |
|---------|--|---|--------------------------------|--|
| 1. | General Fund Account | 905.15 | 912.83 | 912.83 |
| 2. | School of Distance Education | 126.53 | 102.29 | 102.29 |
| 3. | Scheme Fund Account | 4113.80 | 1511.69 | 1511.69 |
| 4. | Pension Fund Account | 1.44 | 0.61 | 0.61 |
| 5. | General Provident Fund Account | 37.60 | 28.97 | 28.97 |
| 6. | Contributory Pension Scheme Fund Account | 83.02 | 89.97 | 89.97 |
| 7. | Special Provident Fund Account | 0.56 | 0.52 | 0.52 |
| 8. | Family Benefit Fund Account | 0.50 | 0.47 | 0.47 |
| | Total | 5268.60 | 2647.35 | 2647.35 |

CHARGES HEAD

| Sl. No. | Head of Account | Budget Estimate 2020-2021 (Rs in lakhs) | Actual 2020-2021 (Rs in lakhs) | Revised Estimate 2020-2021 (Rs in lakhs) |
|---------|--|---|--------------------------------|--|
| 1. | General Fund Account | 1066.64 | 974.42 | 974.42 |
| 2. | School of Distance Education | 230.39 | 136.72 | 136.72 |
| 3. | Scheme Fund Account | 2162.10 | 1691.27 | 1691.27 |
| 4. | Pension Fund Account | 18.42 | 25.48 | 25.48 |
| 5. | General Provident Fund Account | 81.90 | 76.00 | 76.00 |
| 6. | Contributory Pension Scheme Fund Account | 145.69 | 130.69 | 130.69 |
| 7. | Special Provident Fund Account | 0.57 | 0.40 | 0.40 |
| 8. | Family Benefit Fund Account | 1.15 | 0.10 | 0.10 |
| | Total | 3706.86 | 3035.08 | 3035.08 |

The Revised Estimate of Budget was approved by the finance committee (39th meeting) on 07.12.2021 and by the syndicate meeting on 25.02.2021 for BE and 15.12.2021 for RE.

10] STATUTES, ORDINANCE AND REGULATIONS FRAMED - NON PUBLICATION IN GOVERNMENT GAZETTE - NECESSARY ACTION MUST BE TAKEN IMMEDIATELY

As per the Chapter-V, Section 31, 32 and 33 of the Tamil Nadu Physical Education and Sports University Act, 2004, if necessary the Syndicate may from time to time frame or amend or repeal the statutes, Ordinance and Regulations were approved by the Syndicate in its 12th Meeting held on 15.10.2010. His Excellency the Governor of Tamil Nadu and Chancellor of University has given assent to the draft statutes of the Tamil Nadu Physical Education and Sports University, Vide Governor's Secretariat Lr.No.3830/02/2009, Governor's Secretariat, dated 29.04.2011.

But the statutes, ordinances and Regulations, have not been published in the Government Gazette so far, even though it was approved by the Hon'ble Governor of Tamil Nadu on 29.04.2021 i.e., before seven years.

This has already been commented in the para no.7 of Audit Report for the year 2019-20. But the statutes, Ordinance and Regulations are not published in the Government Gazette till the date of this audit.

Hence necessary action may be taken for publishing the said Statutes, Ordinances and Regulations in the Government Gazette immediately.

11) CONTENTS OF AUDIT REPORT

According to Sec. 12 of the Local Fund Audit, 2014, the Audit Report contains 7 parts as detailed below :

| PART NO. | CONTENTS |
|-----------------|---|
| 1 | Review of Annual Accounts, Receipts and Charges Statement etc., |
| 2 | The Details of Objections in Receipts or Revenue items |
| 3 | The Details of Objections in payment of Expenditure |
| 4 | Details of Objections relating to, grants, loans and similar items utilized for execution of works or schemes. |
| 5 | The Details of observations and objections relating to deposits and advances. |
| 6 | The Details of observations and objections relating to Provident Fund, Contributory Pension Scheme and Other Miscellaneous funds. |
| 7 | Contains Audit Fees dues, Result of Audit and Details of Pending Objections. |

PART-1

Containing review of annual accounts, financial statement, balance sheet and its Schedules, income and expenditure statement, receipts and charges and cash flow statements.

12) AUDIT CERTIFICATE

The closing Balances under each of the accounts as on 31.03.2021 were in agreement with the Closing Balance of respective Cash Book. The Closing Balance as per accounts were reconciled with that of the respective bank accounts and cash books.

The correctness of the annual accounts for the year 2020-2021 is verified, as per the guidelines indicated in Tamil Nadu Local Fund Audit Act 24/ 2014 Sec 26(1) & sub sec. of Rules 2016(7), for the audit of Annual Accounts, and as per sec.10(7) (a) the UNQUALIFIED CERTIFICATE shall be given for the Annual accounts of Tamil Nadu Physical Education and Sports University for the year 2020-2021.

LOCAL FUND AUDIT 2019 – 2020

TAMIL NADU PHYSICAL EDUCATION AND SPORTS UNIVERSITY

2019 – 2020

AUDIT REPORT

Local Fund Audit Department

| From | To |
|---|---|
| Mrs. P. Velusamy M.com Officer on Special Duty Regional Joint Director Local Fund Audit Department, Chengalpet Region Maramala Nagar - 603 209 | The Registrar Tamil Nadu Physical Education and Sports University, Chennai - 600 127 |

R.C No. 1126 /A2/ 2021, Dated : 16.02.2022

Sir,

Sub : Audit-Annual Audit Report on the Accounts of the Tamil Nadu Physical Education and Sports University for year 2019-2020 - issued.

Ref : G.O. Ms.No.43 Finance (LF) dated : 01.02.2007.

I forward herewith a copy of Annual Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for the year 2019-2020 together with a copy of the Audited Annual Accounts

The Replies to the audit report paras may kindly be sent to this office within two months from the date of the receipt of the audit report.

Receipts of the audit report may kindly be acknowledged early.


Enclosure - Audit Report 2019-2020

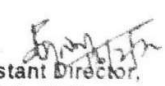
Officer on Special Duty/
Regional Joint Director,
Local Fund Audit Department,
Chengalpet Region.

Copy to :-

1. The Additional Chief Secretary to Government,
Finance Department, Chennai 600 009
2. The Additional Chief Secretary to Government,
Department of Youth Welfare and Sports, Chennai 600 009
2. The Director, Local Fund Audit Department, Chennai 600 035

// TRUE COPY //


Finance Officer, 1/c,
Tamilnadu Physical Education
and
Sports University
Chennai


Assistant Director,
Local Fund Audit Department,
Kanchipuram.

Tamilnadu Physical Education and Sports University

Paras Gist for the year 2019 - 2020

| Sl.No. | Para No. | Details | Amount Rs. |
|--------|----------|--|------------|
| 1. | 4 | Entrustment Of Audit | -- |
| 2. | 5 | Establishment Of The University | -- |
| 3. | 6 | Authorities Of The University | -- |
| 4. | 7 | Statutes, Ordinance And Regulations Framed-Non Publication In Government Gazette - Necessary Action Must Be Taken Immediately | -- |
| 5. | 8 | Details Of Officers Who Held Offices During The Audit Period 2019-2020. | -- |
| 6. | 9 | Contents Of Audit Report | -- |
| 7. | 10 | Audit Certificate | -- |
| 8. | 11a | Preparation Of Annual Accounts - Separate Accounts To Be Prepared For Each Major Accounts Maintained In The University. | -- |
| | 11b | Details Of Bank Accounts Maintained In The Tamil Nadu Physical Education And Sports University, Chennai. 2019-2020 | -- |
| 9. | 12 | Reconciliation Statement Of Closing Balance As On 31.03.2020 As Per Cash Book, Account Statement And Bank Pass Books. | -- |
| 10. | 13 | Confirmation Of Closing Balance Certificate As On 31.03.2020 Is Not Produced To Audit - Defect. | -- |
| 11. | 14 | General Fund Account - Demand Drafts Deposited But Not Credited In Bank - Revenue Loss | 103375 |
| 12. | 15 | General Fund Account - Cheques Uncashed Remains Time Barred - Defect - Necessary Action Must Be Taken For Crediting The Same To The Respective Account. | -- |
| 13. | 16 | SDE Account - Demand Drafts Deposited But Not Credited In Bank - Revenue Loss | 104070 |
| 14. | 17 | GST - TDS 2% Not Deducted In The Purchase Invoices - Loss To The Sum | 126618 |
| 15. | 18 | Tamil Nadu Physical Education And Sports University - Savings Accounts Maintained For Honouring The Rank Holders Of The University - Un-Operated For Long Time And Bank Balance As On 31.03.2020 Is Rs.0.00 Shown In Bank Pass Book Entry - Defects To Be Rectified. | -- |
| 16. | 19 | Financial Review | -- |
| 17. | 20 | Budget Review. | -- |
| 18. | 21 | Collection Made During The Year 2019-2020 - Demand, Collection And Balance Statement Not Prepared - Defect. | -- |
| 19. | 22 | Review Of The Consolidated Annual Accounts Of TNPESU - 2019 - 2020. | -- |
| 20. | 23 | Investment Register Not Maintained By The University - Defect. | -- |

| | | | |
|----|-------------|---|--------|
| 21 | 24 | Refund Of Tuition Fees To The Discontinued Students – Defect. | 289442 |
| 22 | 25 | Physical Verification Of Stores And Stock Materials Not Conducted For The Year 2019-2020 | -- |
| 23 | 26 | Establishment - Non-Teaching Staff - Mr.C. Manoj, Physiotherapist - Ineligible Grade Pay Allowed - Excess Payment Has To Be Recovered – Pay Rs.153972/- + Hra Rs.25600/- Total | 179572 |
| 24 | 27 | Establishment Appointment Of Physiotherapist - Post Sanction From Government - Not Obtained - Ratification Of The Government Should Be Obtained. | -- |
| 25 | 28 | Income Tax – Amount Paid To Contractor (Canteen) – TDS Not Deducted | 43905 |
| 26 | 29 | Grant Account - Government Grant Received From The Government Of Tamil Nadu For The Year 2019-2020. | -- |
| 27 | 30 | Scheme Account – Various Development Schemes Undertaken By Pwd With Respect To The Tnpesu – A Review Report And Defects. | -- |
| 28 | 31 | Rashtriya Uchchatar Shiksha Abhiyan (Rusa) - Scheme - Review. | -- |
| 29 | 32 | Details Of Investments For Fixed Deposit Made By The University. | -- |
| 30 | 33 | Advances - 2019-2020 - Temporary Advance Paid - Not Adjusted Until, The Audit Period - Amounts Must Be Recovered With Interest. | -- |
| 31 | 34 | Tamilnadu Physical Education And Sports University – 2019-2020 – Advances Adjusted Belatedly – Penalty To Be Collected | -- |
| 32 | 35 | Contributory Pension Scheme - Recoveries – Account Maintained In Savings Bank Account (Indian Bank) Huge Loss Of Interest - To Be Rectify - Relevant Ratification Must Be Obtained From Government. | -- |
| 33 | 36 a,b,c | Contributory Pension Account and Its Defects. | -- |
| 34 | 37 | The Post Details Of Teaching And Non-Teaching Staffs | -- |
| 35 | 38 | Proper Accounts Not Maintained - Defects. | -- |
| 36 | 39 | NSS Account – Not Produced To Audit From 2011-2012 – Defect | -- |
| 37 | 40 | Sports Account Maintained By Secretary, Sports In-Charge And Alumni Fund Account – Not Produced To Audit – Defect. | -- |
| 38 | 41 | Non – Maintenance And Non-Production Of Registers | -- |
| 39 | 42 | Audit Fees Due For 2019-2020 | 90306 |
| 40 | 43 | Result Of Audit | -- |
| 41 | 44 | Receipts And Charges. | -- |

Certified that :

- I. All Service Registers were checked subject to remarks in para No. of the Audit Notes / Report.
- II. Further remarks have been issued on all pending Audit Notes / Audit Reports.
- III. The rough notes were shown and discussed with the Chief Executive or a person authorized by him and his signature obtained thereon.
- IV. There are no cases of warranting issues of summons for the non-production of records.

AUDIT REPORT ON THE ACCOUNTS OF THE TAMIL NADU
PHYSICAL EDUCATION AND SPORTS UNIVERSITY
FOR THE YEAR 2019 - 2020

PART-I

- | | |
|------------------------------------|---|
| 1. Name of the Auditors | : 1. Tmt. B. Uma Mageswari, Inspector. 2. Thiru. P. Magendiran, Inspector. 3. Tmt. P. Priya, Deputy Inspector. 4. Tmt. M.Y. Abiba, Assistant Inspector. |
| 2. Time taken for the audit | : From 04.05.2021 to 30.06.2021 |
| 3. Name of the Reviewing Authority | : Thiru.H.Abdulla Khadar, Regional joint Director, Local Fund Audit Department, Chengalpet Region, Maraimalainagar. Thiru.V.Rajan Elamparithi,M.A., Assistant Director, Local Fund Audit Department, Kancheepuram. |

4) ENTRUSTMENT OF AUDIT

As per G.O.Ms No. 43/ Finance (LF) Department dated 01.02.2007 and As per Tamil Nadu Local Fund Audit Act Sec 2(g)/ 2014, the audit on the accounts of the Tamil Nadu Physical Education and Sports University was entrusted to the Department of Local Fund Audit.

5) ESTABLISHMENT OF THE UNIVERSITY

As per the Tamil Nadu University Act 9/2005 a Separate University to Promote excellence in Physical Education and Sports activity in the State of Tamil Nadu was established in Melakottaiyur, Chennai-127 (The University temporarily functioned in DPI Complex, Chennai, from 14.12.2005 to 04.08.2011 and it is now functioning in Melakottaiyur, Chennai-127 from 05.08.2011 onwards. The Colleges which are imparting Sports Education were brought under the purview of this University and thus 23 Colleges are affiliated to this University (List Enclosed in the Annexure)

6) AUTHORITIES OF THE UNIVERSITY

- a. The Syndicate was constituted as per the Section 22, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- b. The Academic Council was constituted as per Section 19, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- c. The Finance Committee was constituted as per Section 27, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- d. The Planning Board was constituted as per Section 28, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- e. The Board of Studies was constituted as per Section 29, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.

**7) STATUTES, ORDINANCE AND REGULATIONS FRAMED-NON
PUBLICATION IN GOVERNMENT GAZETTE – NECESSARY ACTION
MUST BE TAKEN IMMEDIATELY**

As per the Chapter-V, Section 31, 32 and 33 of the Tamil Nadu Physical Education and Sports University Act, 2004, if necessary the Syndicate may from time to time frame or amend or repeal the statutes. Ordinance and Regulations were approved by the Syndicate in its 12th Meeting held on 15.10.2010. His Excellency the Governor - Chancellor of Tamil Nadu has given assent to the draft statutes of the Tamil Nadu Physical Education and Sports University, Vide Governor's Secretariat Lr.No.3830/02/2009, Governor's Secretariat, dated 29.04.2011.

But the statutes, ordinances and Regulations, have not been published in the Government Gazette, even though it was approved by the Hon'ble Governor of Tamil Nadu before seven years.

This has been commented in the previous Audit Report of 2019-20 Para No.7. Still the statutes, Ordinance and Regulations are not published in the Government Gazette till the date of this audit.

Hence necessary action may be taken immediately for Publishing the said Statutes, Ordinances and Regulations in the Government Gazette immediately.

**8) DETAILS OF OFFICERS WHO HELD OFFICES DURING THE
AUDIT PERIOD 2019-2020.**

| Sl. No | Name of the Post | Name of the Officer | Period of Office | |
|-----------|-------------------------------|---|--|--|
| | | | From | To |
| 1 | Convener Committee | --- | 01.04.2019 | 31.03.2020 |
| 2 | Vice Chancellor | DR.SHEILA STEPHEN | 01.04.2019 | 31.03.2020 |
| 3 | Registrar | DR.D. SATHIA KUMAR (I/C) DR. V. GOPINATH | 01.04.2019 11.07.2019 | 10.07.2019 31.03.2020 |
| 4 | Finance Officer | B. VENKATESAN Dr. S. THIRUMALAI KUMAR (I/C) Thiru. P. VELAYUDAM | 01.04.2019 01.10.2019 01.01.2020 | 30.09.2019 31.12.2019 31.03.2020 |
| 5 | Controller of Examinations | DR.C.ARUMUGAM Dr. C. ARUMUGAM (I/C) | 01.04.2019 11.11.2019 | 10.11.2019 31.03.2020 |
| 6 | Director, SDE | DR.D.SATHIYAKUMAR | 01.04.2019 | 31.03.2020 |

9) CONTENTS OF AUDIT REPORT

According to Sec. 12 of the Local Fund Audit, 2014, the Audit Report contains 7 parts as detailed below :

| PART NO. | CONTENTS |
|----------|---|
| 1 | Review of Annual Accounts, Receipts and Charges Statement etc., |
| 2 | The Details of Objections in Receipts or Revenue items |
| 3 | The Details of Objections in payment of Expenditure |
| 4 | Details of Objections relating to, grants, loans and similar items utilized for execution of works or schemes. |
| 5 | The Details of observations and objections relating to deposits and advances. |
| 6 | The Details of observations and objections relating to Provident Fund, Contributory Pension Scheme and Other Miscellaneous funds. |
| 7 | Contains Audit Fees dues, Result of Audit and Details of Pending Objections. |

9) CONTENTS OF AUDIT REPORT

According to Sec. 12 of the Local Fund Audit, 2014, the Audit Report contains 7 parts as detailed below :

| PART NO. | CONTENTS |
|----------|---|
| 1 | Review of Annual Accounts, Receipts and Charges Statement etc., |
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| 3 | The Details of Objections in payment of Expenditure |
| 4 | Details of Objections relating to, grants, loans and similar items utilized for execution of works or schemes. |
| 5 | The Details of observations and objections relating to deposits and advances. |
| 6 | The Details of observations and objections relating to Provident Fund, Contributory Pension Scheme and Other Miscellaneous funds. |
| 7 | Contains Audit Fees dues, Result of Audit and Details of Pending Objections. |

PART-1

Containing review of annual accounts, financial statement, balance sheet and its Schedules, income and expenditure statement, receipts and charges and cash flow statements.

10) AUDIT CERTIFICATE

The closing Balance under each of the accounts as on 31.03.2020 was in agreement with the Closing Balance of respective Cash Book. The Closing Balance as per accounts were reconciled with that of the respective bank accounts and cash books.

The correctness of the annual accounts for the year 2019-20 is verified and due to non – adherence of Sec 7 (2) and Sec 7 (4) of the Local Fund Audit Act 2014, as detailed a para No 43 of this report. Therefore, the audit certificate of “disclaimer” is issued as per Sec 10 (7) (C) of the Local Fund Audit Act 2014 for the year 2019 - 2020.

LOCAL FUND AUDIT 2018 – 2019

TAMIL NADU PHYSICAL EDUCATION AND SPORTS UNIVERSITY

2018 – 2019

AUDIT REPORT

Local Fund Audit Department

From

Thiru.H.Abdullah khaddar,
Regional Joint Director,
Local Fund Audit Department,
Chengalpattu Region,
Maraimalai Nagar - 603 209.

To

The Registrar,
Tamil Nadu Physical
Education and Sports University,
Chennai - 600 127.

R.C.No. 559 /A2/ 2020, Dated : 12.06 .2020

Sir,

**Sub : Audit-Audit Report on the Annual Accounts of the
Tamil Nadu Physical Education and Sports University
for year 2018-2019 issued.**

Ref : G.O. Ms.No.43 Finance (LF) dated : 01.02.2007.

With reference to the G.O. Ms.No.43 Finance (LF) dated 01.02.2007, the
Audit Report on the Annual Accounts of the Tamil Nadu Physical Education
and Sports University for the year 2018-2019 is sent herewith.

Replies to the audit report paras duly approved by the syndicate may be
sent to this office within two months from the date of this audit report received
in your University.


Receipts of the audit report may be acknowledged early.

Enclosure - Audit Report 2018-19

**Assistant Director,
Local Fund Audit,
Kanchipuram.**

Copy to :-

1. The Additional Chief Secretary to Government,
Department of Youth Welfare and Sports, Chennai.600 009.
2. The Director, Local Fund Audit Department, Chennai.600 035.


**Finance Officer, c/s
Tamilnadu Physical Education
and
Sports University
Chennai**

**OFFICE OF THE ASSISTANT
DIRECTOR, LOCAL FUND AUDIT DEPARTMENT,
KANCHIPURAM.**

Submitted:

The Draft Audit Report of the Tamilnadu Physical Education and Sports University for the year 2018-2019 is submitted with the following enclosures for the kind approval of the Regional Joint Director, Local Fund Audit Department, Maraimalai Nagar.

Regional Joint Director,
Local Fund Audit Department,
Kanchipuram.

ANNEXURE:

1. Draft Audit Report of the TNPESU for the year 2018-2019.
2. Annual Accounts for the year 2018-2019.

Local Fund Audit Department

From

To

Thiru.V.Rajan Ilamparithi, M.A.,

The Director,

Assistant Director,

Local Fund Audit Department ,

Local Fund Audit Department,

Chennai-600 035.

Kanchipuram.

R.C.No. 559 /A2/ 2020, dated : 12. 06.2020

Sir,

Sub : Audit - Tamil Nadu Physical Education and Sports
University – 2018-2019 Audit Report sent - Regarding.

The draft audit report of the Tamil Nadu Physical Education and Sports University for the year 2018-2019 is sent along with this letter for the kind perusal of the Director.

Thanking you sir,

Assistant Director,
Local Fund Audit Department,
Kanchipuram.

Enclosure:

1. Draft Audit Report of TNPESU – 2018-2019.

DOCKET SHEET TO BE ATTACHED TO AUDIT NOTES

| | | |
|----|---|---|
| 1. | Name of the Institution to which the Audit Report relates to | Tamil Nadu Physical Education and Sports University for year 2018-2019 Issued. |
| 2. | Period for which the report relates to | 2018 – 2019 |
| 3 | Months selected for Audit (to be furnished in cases where quantum Audit is done) | All Months |
| 4 | Name and designation of the person who reviewed the audit (to be furnished only in case where review is required to be done) | |
| 5 | Time allowed as per approved programme: | 40 Man days |
| 6 | Time actually taken for audit (the Audit dates of commencement and completion of Audit should also be furnished) | 36 Man days Commencement: 30.01.2020 Completion : 24.03.2020 |
| 7 | The reasons in brief for taking excess time | -- |
| 8 | Date of sending the draft Audit Report to the Asst. Director | 12.06.2020 |
| 9. | Name of the Originator of each Objection including in the Audit Report | Thiru.L. Suresh Kumar, Inspector Thiru.M. Neelakandan, Inspector Thiru.P. Magendiran, Inspector |
| 10 | Paragraphs to, be included in Special letter (if there is no, point of special letter that fact should be stated) | -- |
| 11 | Special Point to be taken to the Notice of the Director | -- |
| 12 | List of enclosures to Audit Reports, the names of the various statements appended to the report should be furnished | Annual Accounts of 2018 - 2019 |

MAN DAYS ALLOWED AND ACTUALLY TAKEN
FOR THE YEAR 2018 - 2019.

Details of Man days taken for Audit

| Month / Year | L. Suresh kumar, Inspector | M. Neelakandan, Inspector | P. Magendiran, Inspector | Total |
|-------------------------|---------------------------------------|--------------------------------------|-------------------------------------|--------------|
| January 2020 | -- | 1 | 1 | 2 |
| February 2020 | 7 | 11 | 7 | 25 |
| March 2020 | 3 | 6 | -- | 9 |
| Total | 10 | 18 | 8 | 36 |

Man days allowed for Audit – 40 Man days.

Total Man days taken for audit - 36 Man days.

AUDIT REPORT ON THE ACCOUNTS OF THE TAMIL NADU
PHYSICAL EDUCATION AND SPORTS UNIVERSITY
FOR THE YEAR 2018 - 2019

PART-I

- | | |
|-----------------------------------|--|
| 1. Name of the Auditors | : 1. Thiru. L. Suresh Kumar, Inspector. 2. Thiru. M. Neelakandan, Inspector. 3. Thiru. P. Magendiran, Inspector. |
| 2. Time taken for the audit | : From 30.01.2020 to 24.03.2020 |
| 3 Name of the Reviewing Authority | : Thiru.H.Abdulla Khadar, Regional joint Director, Local Fund Audit Department, Maraimalainagar. Thiru.V.Rajan Elamparithi,M.A., Assistant Director, Local Fund Audit Department., Kancheepuram. |

) ENTRUSTMENT OF AUDIT

This audit was entrusted to the Department of Local Fund Audit as per Rule 7(1) of Local Fund Audit Department Act and Rules, 2014 and also as per TNPESU Act 2004 – Act 9 of 2005, sec 26(1) and as per G.O.Ms.No.43, Fin (LF), dated 01.02.2007.

) ESTABLISHMENT OF THE UNIVERSITY

As per the Tamil Nadu University Act 9/2005 a Separate University to Promote excellence in Physical Education and Sports activity in the State of Tamil Nadu was established in Melakottaiyur, Chennai-127 (The University temporarily functioned in DPI Complex, Chennai, from 14.12.2005 to 04.08.2011 and it is now functioning in Melakottaiyur, Chennai-127 from 05.08.2011 onwards. The Colleges which are imparting Sports Education were brought under the purview of this University and thus 23 Colleges are affiliated to this University (List Enclosed in the Annexure)

AUTHORITIES OF THE UNIVERSITY

- a. The Syndicate was constituted as per the Section 22, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- b. The Academic Council was constituted as per Section 19, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- c. The Finance Committee was constituted as per Section 27, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- d. The Planning Board was constituted as per Section 28, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.
- e. The Board of Studies was constituted as per Section 29, Chapter IV of the Tamil Nadu Physical Education and Sports University Act, 2004.

Certified that :

- I. All Service Registers were checked subject to remarks in para No. of the Audit Notes / Report.
- II. Further remarks have been issued on all pending Audit Notes / Audit Reports.
- III. The rough notes were shown and discussed with the Chief Executive or a person authorized by him and his signature obtained thereon.
- IV. There are no cases of warranting issues of summons for the non-production of records.
- V. The work done by the Assistant Inspectors was reviewed serious irregularities report to

**FORM OF QUESTIONNAIRE FOR REVOLVING THE GRADATION AVAILABLE
INSTITUTIONS OF MARKETING COMMITTEES, UNIVERSITIES, AND LOCAL
LIBRARY AUTHORITY**

N.B.

- I. If the Answer in the affirmative, full marks allotted may be given.
- II. If the Answer is in partly affirmative, 50% of the marks may be given
- III. This form should be filled up by the head of audit party and completely scrutinized by the reviewing authorities.

I. RECEIPT OF ANNUAL ACCOUNTS IN THE AUDIT OFFICES.

| | | Marks | |
|----|---|----------|---------|
| | | Allotted | Awarded |
| 1. | Whether the Annual Accounts for Universities, Receipt and Charges statement for other Institutions have been received within the statutory time limit prescribed in the Act or Rules and whether all the columns have been duly filled and accompanied by the Demand, Collection and Balance statement. | 02 | 01 |

II. AUDIT IN THE INSTITUTION LOCALLY

| | | | |
|----|---|----|----|
| 1) | Whether the cash books maintained have been closed for the year, reconciliation struck for all months is duly signed by the Head of the Institution, Officer Authorized. | 03 | 01 |
| 2) | Whether the Register of receipts, Register of Expenditure, Posting Register have been written up and totalled progressively and final figures tallied with the Annual Accounts | 03 | 02 |
| 3) | Whether the Registers of Advances recoverable has been written up, closed for the year final figures tallied called with the Annual Account and balance carried over next year Register | 03 | 01 |
| 4) | Whether the Register of Deposits have been written up, closed for the year final figures tallied called with the Annual Account and balance carried over next year Register | 03 | 01 |
| 5) | Whether the Provident Fund Registers have been written up closed for the year final figures tallied called with the Annual Account and balanced carried over next year Register | 03 | 01 |
| 6) | Whether the Grant Registers / Miscellaneous Demand Registers for the year has been written up, DCB struck and arrears carried over to the next year's Register | 03 | 01 |

| | | | |
|----|--|----|----|
| 7) | Whether all the paid vouchers with relevant files have been produced and whether all relevant registers required for audit were produced for verification. | 05 | 02 |
|----|--|----|----|

III. FINANCIAL ADMINISTRATION

| | | | |
|----|---|----|----|
| 1) | Whether Financial position of the Institution is considered to be steady with the reference to the comments in the Audit Report | 05 | 03 |
| 2) | Whether there are no major omission in Accounting of the Receipts | 03 | 02 |
| 3) | Whether there are no omission in the lease of immovable properties of the Institution quarters rent is properly accounted for | 03 | -- |

IV. EXPENDITURE SIDE

| | | | |
|-----|--|----|----|
| 1) | Whether any new appointments is made during the year, and as serious irregularities are noticed on Pay fixation and sanction of increments | 03 | 02 |
| 2) | Whether Tender Rules have been observed for the purchase of stores and other materials? and whether no excess payment made over agreed rates. | 03 | 02 |
| 3) | Whether no excess purchases of stores is made and no, locking up of capital is noticed | 03 | 02 |
| 4) | Whether relevant stock entries for the purchase of stores, articles pointed out | 03 | 02 |
| 5) | Whether serious irregularities are noticed in the audit on the Printing Bill | 03 | 03 |
| 6) | Whether "M" Book with relevant files received were all made available ? | 03 | -- |
| 7) | Whether the cost of materials issued to the Contractors departmentally has been recovered | 03 | -- |
| 8) | Whether no diversion of earmarked funds is made for the day to day expenditure | 03 | 03 |
| 9) | Whether the loan/ grants amount received has been spent, for the purpose for which they were sanctioned and whether the unutilized loans/ grants amount were refunded to the funding agencies promptly, or the sanction order for retention obtained applied for | 05 | - |
| 10) | Whether loan, annuities were remitted on the due dates or specific sanction of government for non-remittance of annuity obtained / applied for | 03 | - |

IV. BUDGET ESTIMATE

| | | | |
|----|---|----|----|
| 1) | Whether the Budget Estimate for the year duly approved by the Competent Authority | 03 | 03 |
| 2) | Whether the Expenditure is within the Budget provision | 03 | 02 |
| 3) | Whether the expenditure is incurred in the absence of Budget provision | 03 | 02 |

V. RECEIPT SIDE

| | | | |
|----|--|----|----|
| 1) | Whether Tuition fees, Licence fees and Library cess have been collected be fill and credited to Universities, Market Committees and LLA respectively | 05 | 03 |
|----|--|----|----|

VI. GENERAL

| | | | |
|--------------|---|------------|-----------|
| 1) | Whether the scheme works have been implemented accordance with Govt. orders / and unutilized grants / loans / refunded to Govt. in time | 03 | 02 |
| 2) | Whether irregularities / in admissible advance made either to staff or others is noticed in Audit | 03 | 03 |
| 3) | Whether Annual verification of all stores, books, including t& P in respect of main Institutions and Project works is made during the year and action initiated for the shortages | 03 | 01 |
| 4) | Whether the recoveries effected from staff towards PF, SPF, FBF, LIC, CTD and other recoveries are remitted to the accounts concerned without delay | 03 | 02 |
| 5) | Whether the Audit fees due have been remitted in full to Government account | 03 | 03 |
| 6) | Whether there is good responses in setting the objections during the course of audit | 03 | -- |
| Total | | 100 | 50 |

CLASSIFICATION OF THE INSTITUTION BASED ON THE MARKS OBTAINED

| | | | |
|--------------|----------|-----------|-------------------------------------|
| GRADE | A | 65 | Marks and Above |
| GRADE | B | 50 | Marks and above But below 65 |
| GRADE | C | 35 | Marks and above But below 50 |
| GRADE | D | | Below 35 |

Inspector,
Local Fund Audit Department,
Kanchipuram.

**) STATUTES, ORDINANCE AND REGULATIONS FRAMED–NON
PUBLICATION IN GOVERNMENT GAZETTE – NECESSARY ACTION
MUST BE TAKEN IMMEDIATELY**

As per the Chapter-V, Section 31, 32 and 33 of the Tamil Nadu Physical Education and Sports University Act, 2004, if necessary the Syndicate may from time to time frame or amend or repeal the statutes. Ordinance and Regulations were approved by the Syndicate in its 12th Meeting held on 15.10.2010. His Excellency the Governor - Chancellor of Tamil Nadu has given assent to the draft statutes of the Tamil Nadu Physical Education and Sports University, Vide Governor's Secretariat Lr.No.3830/02/2009, Governor's Secretariat, dated 29.04.2011.

But the statutes, ordinances and Regulations, have not been published in the Government Gazette, even after Seven years of their approved by the Hon'ble Governor of Tamil Nadu.

This has been commented in the previous Audit Report of 2017-18 Para No.7. Still the statutes, Ordinance and Regulations are not published in the Government Gazette till the date of this audit.

Hence necessary action may be taken immediately for Publishing the said Statutes, Ordinances and Regulations in the Government Gazette immediately.

**) DETAILS OF OFFICERS WHO HELD OFFICES DURING THE AUDIT
PERIOD 2018-2019.**

| Sl. No | Name of the Post | Name of the Officer | Period of Office | |
|-----------|-------------------------------|--|--|--|
| | | | From | To |
| 1 | Convener Committee | --- | 01.04.2018 | 12.08.2018 |
| 2 | Vice Chancellor | DR.SHEILA STEPHEN | 13.08.2018 | 31.03.2019 |
| 3 | Registrar | DR.T.RADHAKRISHNAN DR. D. SATHIA KUMAR (I/C) | 01.04.2018 11.03.2019 | 10.03.2019 31.03.2019 |
| 4 | Finance Officer | DR.C. ARUMUGAM (I/C) MR.N. SARA VANAN DR. D. SATHIA KUMAR (I/C) DR.S. PREM KUMAR (I/C) DR. S. THIRUMALAI KUMAR (I/C) MR.B. VENKATESAN | 01.04.2018 02.04.2018 13.12.2018 14.03.2019 25.03.2019 28.03.2019 | 01.04.2018 11.12.2018 10.03.2019 24.03.2019 28.03.2019 31.03.2019 |
| 5 | Controller of Examinations | DR.C.ARUMUGAM | 01.04.2018 | 31.03.2019 |
| 6 | Director, SDE | DR.D.SATHIYAKUMAR | 01.04.2018 | 31.03.2019 |

) CONTENTS OF AUDIT REPORT

According to Sec. 12 of the Local Fund Audit, 2014, the Audit Report contains 7 parts as detailed below :

| PART NO. | CONTENTS |
|-----------------|---|
| 1 | Review of Annual Accounts, Receipts and Charges Statement etc., |
| 2 | The Details of Objections in Receipts or Revenue items |
| 3 | The Details of Objections in payment of Expenditure |
| 4 | Details of Objections relating to, grants, loans and similar items utilized for execution of works or schemes. |
| 5 | The Details of observations and objections relating to deposits and advances. |
| 6 | The Details of observations and objections relating to Provident Fund, Contributory Pension Scheme and Other Miscellaneous funds. |
| 7 | Contains Audit Fees dues, Result of Audit and Details of Pending Objections. |

) AUDIT CERTIFICATE

The closing Balance under each of the accounts as on 31.03.2019 was in agreement with the Closing Balance of respective Cash Book. The Closing Balance as per accounts were reconciled with that of the respective bank accounts and cash books.

The correctness of the annual accounts for the year 2018-19 is verified and due to non – adherence of Sec 7 (2) and Sec 7 (4) of the Local Fund Audit Act 2014, as detailed a para No of this report. Therefore, the audit certificate of “disclaimer” is issued as per Sec 10 (7) (C) of the Local Fund Audit Act 2014 for the year 2018 - 2019.



ACCOUNTANT GENERAL AUDIT REPORT

| S.No. | Year | Page No. |
|-------|------------------|----------|
| 1 | AG Audit Reports | 71 - 88 |



कार्यालयप्रधानमहालेखाकार (लेखापरीक्षा-I), तमिलनाडु,
लेखापरीक्षाभवन, 361, अण्णासालै, तेनामपेट, चेन्नै - 600 018.
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT I), TAMIL NADU,
LEKHA PARIKSHA BHAVAN, 361, ANNA SALAI, TEYNAMPET, CHENNAI 600 018.

(To be replied within 30 days)

No PAG (Audit I)/AMG- I/AMS-14/II/C31-004/2022-23/76

Dated: 26/08/2022

To

The Registrar,
Tamil Nadu Physical Education & Sports University,
Melakottaiyur Post,
Chennai-600127.

Sir,

I forward herewith the **Inspection Report** on the accounts of your office.

A Copy of the same is also forwarded to **The Principal Secretary to Government, Youth Welfare and Sports Development Department, Secretariat, Chennai – 600009.**


The Inspection Report consists of the following:-

1. **PART I** of the report gives the introduction which consists of the (a) overview of the audit units (b) Functional/Geographical Jurisdiction (c) Budget Financial Performance (d) Overall hierarchy of the Department/Auditee unit (e) Scope of audit, etc.
2. **PART II** of the reports deals with Audit Findings for which action has to be initiated.
3. **PART III** deals with the follow up on the findings outstanding from Previous Inspection Reports.
4. **PART IV** deals with best practices, if any.
5. **PART V** deals with the acknowledgement.

You may kindly arrange to send replies together with your remarks/orders indicating the action taken thereon.

The receipt of the Inspection Report may kindly be acknowledged.

Yours faithfully,


for Deputy Accountant General/AMG-I


Finance Officer, i/c
Tamilnadu Physical Education
and
Sports University
Chennai

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G&SSA)

TAMILNADU AND PUDUCHERY -CHENNAI-600 018.

AS-1

The following records for the period from 2/16 to 5/18 may be produced to audit.

100
18/6/18
Assistant Audit Officer/CP - 2

CASH RECORDS

1. Main Cash Book
2. Undisbursed Pay Register (UDP)
3. Permanent advance Register
4. Temporary Advance Register
5. Subsidiary Cash Book
6. M.T.C.70 (Both Salary and Non-salary)
7. M.T.C.70 Token Register
8. Challan Remittance Register along with Challans
9. Register of Valuables / Cheques/Demand Draft
10. Treasury Reconciliation Register
11. Appropriation Register
12. Bill Register (Both Salary and Non salary/Contingent)
13. Contingent Bills
14. Duplicate Key Register
15. General Receipts and its Cash Book
16. Register of Securities

BANK ACCOUNT / PERSONAL DEPOSIT ACCOUNT RECORDS

1. Cash Book
2. Cheque Counterfoils
3. Cheque Book Stock Register
4. Bank Pass Book / Scroll
5. Treasury Pass Book /Scroll
6. Paid Vouchers

STOCK RECORDS

1. Stock Register of Dead stock Stationery Stamps furniture etc.,
2. Stock Register of Manufacturing Unit, Uniforms and arms etc.,
3. Stock Register of diet Article Vessels etc.,
4. Stock Register of Tools and Plant
5. Stock Register of Machinery and equipment
6. Stock Register of Library Books

[Signature]
Finance Officer, ^{5/2}
Tamilnadu Physical Education
and
Sports University
Chennai

MOTOR VEHICLE RECORDS

1. Log Book Part I and II
2. Fuel Pass Book and Petrol /Diesel Register
3. Fuel Advance Register
4. Vehicle condemnation files

ESTABLISHMENT RECORDS

1. Service register (Book) of all the employee
2. Pay bill Aquitance
3. L.P.C Inward /Outward
4. T.A. and L.T.C Bill
5. Tour Advance Register
6. Advance adjustment Register
7. Medical Reimbursement Bills
8. Telephone / Trunk call Register
9. Register of Building
10. Register of Electricity Bills
11. Income Tax return file.

GENERAL RECORDS

1. A.G./s Audit objection files
2. Latest Departmental Internal Audit report
3. Latest Local fund Audit report
4. Purchase files (Tender /Agreement/Contract) etc.,
5. Budget files
6. Part II Scheme Sanction register and its files
7. Scheme files (plan/Grants) etc.
8. Constructions
9. Other files

Grant files
Receipt & charges

for
#16/13



भारतीय लेखापरीक्षा और लेखा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान निदेशक लेखापरीक्षा (केंद्रीय) चेन्नै का कार्यालय
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
(CENTRAL) CHENNAI



No. PDA(C)/VI/TP/01-01/2022-23/389

Dated: 21.12.22

To

Dr R Ramakrishnan
Registrar
Tamilnadu Physical Education and Sports University
Melakottaiyur, Chennai 600127
Email: regtnpesu@gmail.com



Sub: All India Performance Audit on the Functioning of Sports Authority of India by CAG, s office – Projects undertaken under Khelo India/USIS scheme – verification of records and Joint inspection of infrastructure created under this scheme – reg

Sir

The CAG of India has taken up All India performance audit on "Functioning of Sports Authority of India" covering the period 2017-18 to 2021-22. In this connection audit has already been commenced @ Regional Center, Sports Authority of India (SAI) Thiruvananthapuram.

As per the details furnished by SAI Regional Center, Thiruvananthapuram that funds were released by Ministry of Youth Affairs and Sports (MYAS) under "Khelo India – National Programme for Development of Sports" /USIS – Urban Sports Infrastructure Schemes to your University for creation of the following infrastructure

| Sl. No | Name of the project | Total cost of the project | Amount sanctioned | Amount released | Status |
|--------|---|---------------------------|-------------------|-----------------|--------|
| 1 | Laying synthetic Athletic Track at your University – under KHELO India scheme | 7 crores | 7 crores | 3.5 crore | |

As a part of the review, audit has to scrutinize all the relevant records of the above project @ your office and has to conduct joint inspection of the project site along with the officials of your office /SAI officials.

लेखापरीक्षा मदन.



"I EKHA PARIKSHA BHAVAN"

In this connection it is intimated that an audit party consisting of the following officers of the O/o the Principal Director of Audit (Central) Chennai will be visiting your University tentatively from 4.01.2023 onwards to scrutinize the records pertaining to the above two project and to have a joint inspection with your / SAI officials.

NAME OF THE PARTY MEMBERS

1. Shri N Sridhar , Assistant Audit Officer, Cell -9444141242 email. sridhar2n.chn.cca@cag.gov.in
2. Shri M Kalaikannan Assistant Audit Officer, Cell 9025994347

Kindly acknowledge the receipt of this intimation by mail.

You are also requested to make arrangements for smooth conduct of audit and keep all the related records pertaining to the above two projects.

Thanking you

Yours faithfully


21.12.22

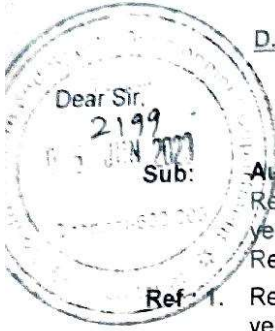
Senior Audit Officer
CAB Head Quarters

SIBI ADHITHYA SENTHIL KUMAR, I.A.S.,
DEPUTY SECRETARY TO GOVERNMENT
(BUDGET)



FINANCE (AUDIT) DEPARTMENT
SECRETARIAT,
CHENNAI - 600 009.

D.O. Letter No.1621/FS/T/Audit/2017-6, Dated 05.31.06.2023



Sub: **Audit – Committee on Public Accounts (2016-2018) – Audit Reports of the Comptroller and Auditor General of India for the year 2015-2016 (G&SSA) - Explanatory Notes called by TNLA – Reminder - Reg.**

- Ref: 1. Report of the C&AG of India on General and Social Sector for the year 2015-2016.
2. From the Secretary, Legislative Assembly Secretariat, D.O. Letter No.9903 /2017, TNLAS (PAC-I), Dated: 16.08.2017.
3. D.O. Letter No.1621/FS/T/Audit/2017-1 to 6, Dated: 08.09.2017, 29.12.2020, 17.03.2021, 11.03.2022, 15.07.2022 and 08.09.2022.

I invite your kind attention to the references cited, wherein it has been requested to furnish the Explanatory Notes for the audit paragraph contained in the Report of the Comptroller and Auditor General of India on G&SSA for the year 2015-2016. The audit Para No.1.5.2 indicated in the MIP List (Memorandum of Important Points) relates to pending IRs in your Department and HoDs under your control.

2. I therefore, once again request you to take immediate action and to furnish the Explanatory Notes on Para No.1.5.2 in the prescribed format (15 copies of English and Tamil version along with the electronic version - CD) to Finance (Audit) Department before 30.06.2023 for consolidation and onward transmission to the Legislative Assembly Secretariat and Principal Accountant General for the consideration of the Public Accounts Committee.

3. This may be treated as **"Most immediate"**.

With regards,

Yours sincerely,

(SIBI ADHITHYA SENTHIL KUMAR)

To
Dr. Atulya Misra, I.A.S.,
Additional Chief Secretary to Government,
Youth Welfare & Sports Development Department,
Secretariat, Chennai - 09.



Youth Welfare and Sports
Development Department
Secretariat, Chennai-9.
Tel : 044-25674091
Fax : 044-25671232
Email : ywssec@tn.gov.in

Letter No.2199/OP/2023-1, dated 30.06.2023

From
Thiru. A. Ramanathan, B.Sc.,
Deputy Secretary to Government.
To
The Member Secretary,
Sports Development Authority of Tamil Nadu,
Chennai-3. (w.e)

Sir,

Sub: Audit - Committee on Public Accounts (2016-2018) -
Audit Reports of the Comptroller and Auditor General of
India for the year 2015-2016 (G&SSA) - Explanatory
Notes called by TNLA - Reminder - Regarding.

Ref: 1. Government D.O Letter No.14/OP/2021, Youth
Welfare and Sports Development Department, dt
23.03.2021.
2. From the Deputy Secretary to Government (Budget),
Finance (Audit) Department, D.O. Letter No. 1621/T/
Audit/2017-6, dated 31.05.2023.

In continuation to the Government D.O Letter first cited, I am directed to enclose
a copy of the reference 2nd cited, wherein it has been requested to furnish the
Explanatory Notes for the audit paragraph contained in the Report of the Comptroller
and Auditor General of India on G&SSA for the year 2015-2016. The Audit Para
No.1.5.2 indicated in the MIP List (Memorandum of Important Points)

2. I am, therefore, request you to take immediate action and to furnish the
Explanatory Notes on Para No. 1.5.2 in the prescribed format (15 copies of English
and Tamil version along with the electronic version -CD) to the Government on or
before 03.07.2023.

3. This may be treated as "Most Urgent"

Yours faithfully,

for Deputy Secretary to Government



प्रधान महालेखाकार (लेखा एवं हकदारी), तमिलनाडु

३६१, अण्णा सालै, चेन्नई - ६०० ०१८.

PRINCIPAL ACCOUNTANT GENERAL (A&E), TAMIL NADU

361, Anna Salai, Chennai - 600 018.

Phone : 24320501 Fax : 24320562



D.O.Lr.No.PAG (A&E)/AAD/AA/60-3/2022-23/A8/
Gr.49/2023-24/8827

Date: 15th June, 2023

Dear Dr. Ramakrishnan,

I forward the Detailed Appropriation Accounts to the end of March 2023 (Preliminary) (i.e. 2022-23 Accounts) relating to Grant No.49-Youth Welfare and Sports Development Department administered by you. The 'Actual expenditure' represents expenditure as compiled by the Treasuries (upto 3/2023 Preliminary). It also includes certain adjustments made by this office based on the proposals of the Controlling Authorities on reconciliation as well as all those inter government transactions adjustable to the Final Heads.

2. I am sure that appropriate action to complete the reconciliation of the figures in time has already been taken by you. Please verify the expenditure figures and furnish a certificate of acceptance of the figures, together with specific explanation for variation. If there are misclassifications which account for variations, full details thereof will have to be furnished as part of the explanation together with the reasons for not pointing them out in time for rectification.

3. While furnishing explanation for variations (as required in the annexure), the following points may please be kept in view as required in para 182(b) of the Tamil Nadu Budget Manual:

(i) The explanation should be concise, accurate and fully informative. Vague expressions such as 'Probably/presumably due to', 'covered by reappropriation', 'reappropriation proved unnecessary or inadequate', 'excessive budgeting', 'more/less expenditure on pay and allowance than anticipated', 'original provision proving inadequate', etc., may kindly be avoided.

(ii) In cases where the variations are due to transactions adjusted or adjustable by the Accounts Officers, which at present relate mostly to repayment of loans floated by Government and payment of interest thereof, adjustment of Railway warrants availed by Police Department, supplies made by Defence Department etc., reasons for not making adequate provisions should be intimated.

(iii) The explanations should clearly specify the schemes, projects etc., which remained unexecuted (accounting for the savings) together with the detailed reasons therefor and also indicate why the saving could not be anticipated in time and surrendered.

(iv) In the case of excess under Grant/ Sub heads, please indicate when the first excess was noticed and also the circumstances under which timely action was not taken to obtain Supplementary Grant/ Appropriation or an advance from the Contingency Fund.

(v) While explaining excess under "Charged Appropriations" due to payment of decretal amounts, the date of actual payment and the date when the decree was received may also be incorporated.

(vi) Where saving/excess under a sub-head is substantial and is due to more than one cause, amounts attributable to each of the causes may also be mentioned separately.

(vii) In respect of schemes/projects, the expenditure on which are met from specific Reserve Funds, reasons for non-provision under the relevant Revenue and Capital heads of account may be furnished.

(viii) It may also be ensured that the Final Modified Appropriation Figures (both I & II), wherever applicable, are taken into account before furnishing reply to the excess/saving under the Grant/Appropriation.

4. I wish to bring to your notice that CAG Office directed to obtain the representation to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in DDOs Bank Account to depict the actual expenditure. In case, expenditure shown in Appropriation Accounts is lying unspent in DDO's Bank Account, the details of such DDOs has to be highlighted in the Appropriation Accounts under each grant where funds have been transferred to DDO's Bank Account from the financial year 2022-23. (Proforma enclosed).

5. I request you to bestow your personal attention and arrange to send responses **immediately** without fail, so that the explanations may be suitably incorporated in the Annual Appropriation Accounts. It may please be noted that no further communication will be issued by my office in this regard.

6. If any of the heads shown in the Statement enclosed is not under your control, the fact may also please be intimated to my office immediately for necessary action or the statements may be redirected to the concerned Controlling Officer, under intimation to my office.

7. Thank you for your co-operation.

Best regards,

Yours sincerely,



Encl: Detailed Appropriation Accounts
to the end of March 2023 (Preliminary)

Dr. R. Ramakrishnan,
Registrar,
Tamil Nadu Physical Education and Sports University,
Melakottaiyur,
Chennai - 600 127.

ANNEXURE (for Para 3)

In respect of items marked "A" in last column of the Grant Statement, specific reasons for the "EXCESS" and why it could not have been anticipated and regularised before the close of the year may be stated.

In respect of items marked "B" in last column of the Grant Statement, specific reasons for the "SAVING" and why it could not have been anticipated and surrendered in time may please be stated.

In either case, if the variation is due to more than one cause, the amount due to each may please be indicated.

✓ In respect of items marked "C" in "REAPPROPRIATION" column, specific reasons for the additional funds obtained / surrenders made may please be furnished.

Proforma (for para 4):

| Sl. No | Name of DDO | Grant No. | Major Head | Amount Transferred During 2022-23 | Amount spent out of total amount transferred during 2022-23 | Unspent amount as on 31 March, 2023 |
|--------|-------------|-----------|------------|-----------------------------------|---|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |


Sr. Accounts Officer/ AAD



Youth Welfare and Sports
Development Department
Secretariat, Chennai-9.
Tel : 044-25674091
Fax : 044-25671232
Email : ywssec@tn.gov.in

Letter No. 1167/OP/2023-1, dated 08.04.2023

From
Thiru. A. Ramanathan, B.Sc.,
Deputy Secretary to Government.
To
The Member Secretary,
Sports Development Authority of Tamil Nadu,
Chennai-3. (w.e)

The Registrar,
Tamil Nadu Physical Education and Sports University,
Chennai-127. (w.e)

Sir,

Sub: Audit - Conducting of workshop for pending
Reconciliation and Utilization Certificates for
2022-23 at O/o the AG (A&E) from 11.04.2023
to 13.04.2023 - To issue instructions to the
officials / HoD concerned - Requested -Regarding.

Ref: From the Deputy Secretary to Government, Finance
(Audit) Department, D.O. letter No.163/DS(B)
Audit/2023, dated 31.03.2023.

I am directed to enclose herewith a copy of the reference cited along with its
enclosures and to request you to instruct the officials / CCOs under your control to
take up reconciliation work up to date and send a nodal officer(s) from each CCO
office with necessary registers/records for reconciliation of figures on the dates
allotted (13.04.2023) and also furnish the pending utilization Certificates.

Yours faithfully,

Dn. 8/4/23
for Deputy Secretary to Government

Copy to:

The Bills Section,
Youth Welfare and Sports Development Department,
Secretariat, Chennai - 9. (w.e)

G.O. CALLED FOR GIA - REG.

Thu, Jan 4, 2024 at 5:09 PM

A A O TM <pagae.tn@nic.in>
 To: CCO 00402 <adwreconciliation@gmail.com>, CCO 00603 <registrar@tanuvas.org.in>, CCO 00701 <aoofisheriesho1@gmail.com>, CCO 01903 <dme.facao@gmail.com>, CCO 01907 <dimhsa4seat@gmail.com>, CCO 01909 <caoshstn@gmail.com>, "CCO 02601 (1)" <hud@tn.gov.in>, CCO 02601 <housing.op@tn.gov.in>, CCO 02602 <dtcpchennai@gmail.com>, CCO 02606 <fatnuhdb@gmail.com>, CCO 02702 <indcomcao@gmail.com>, CCO 02904 <govtmuse@tn.gov.in>, CCO 03203 <detbudgetchennai@gmail.com>, A section <asec.tncma@nic.in>, D Section CMA Chennai <dsec.tncma@nic.in>, FA Chennai <fa.tncma@nic.in>, "Director of Town Pts." <dtp@tn.nic.in>, "CCO 03403 (1)" <dtpsystem@gmail.com>, "CCO 03403 (2)" <dtpdsection@gmail.com>, CCO 03405 <metrobudget@yahoo.com>, "CCO 04202 (1)" <adw.director@gmail.com>, "CCO 04202 (2)" <financesecdrd@gmail.com>, Director of Rural Development <drd.tn@nic.in>, CCO 04904 <regtnpesu@gmail.com>

Sir/Madam

The list of Outstanding Utilisation Certificates up to December 2023 is attached herewith. It is requested to furnish Government Orders (G.O) for the items shown in the above file against the department concerned at the earliest, please.

With Regards,

Asst. Accounts Officer

TM Section

O o The Principal Accountant General (A&E)

Tamil Nadu, Chennai - 18

Tel - 044-24324689



भारत 2023 INDIA



09/01/2024

वसुधैव कुटुम्बकम्

ONE EARTH • ONE FAMILY • ONE FUTURE



कार्यालय महालेखाकार (जम्मा एवं हकदार), तमिलनाडु
OFFICE OF THE ACCOUNTANT GENERAL (ACCOUNTS & ENTITLEMENTS), TAMIL NADU
UR1 Anna Salai, Chennai-600 038
Website: www.agan.in nic in E-mail: agseeds@dataone.in
IVRS Phone: 044-24314477, 044-24324500 Fax: 2432 0562



दिनांक :
Dated :

AG (A&E)/DC6/U 45133

To
The Registrar
TamilNadu Physical Education and Sports University
Vandalur-Kelambakkam Road
Melakottaiyur Post
Chennai-600 127

Sir,

Sub: Utilisation certificate for the completed Grants in aid schemes
called for- regarding



In the reference cited, the utilisation certificate for the following completed Grants in aid schemes in respect of the sub account 15C may be sent at an early date.

| TRILASTRY | HEAD OF ACCOUNT | EXP MONTH | NO OF PENDING U.C. | UC YEAR | MONTH DUE | AMT | TOTAL CLEARED | CB | REMARKS |
|------------|--------------------------|-----------|--------------------|---------|-----------|---------|---------------|---------|---------|
| PAG SECT 1 | 220100101A JL 090002 | JAN-2021 | 1 | 2020-21 | APR2022 | 140000 | 0 | 140000 | |
| P50 SECT 1 | 220400101A SIF 090002 | SEP-2021 | 1 | 2020-21 | DEC2022 | 1450000 | 0 | 1450000 | |

Yours faithfully

P.S. Karan
31/1/2023
SENIOR ACCOUNTS OFFICER/DC 6



Youth Welfare and Sports
Development Department
Secretariat, Chennai-9.
Tel : 044-25674091
Fax : 044-25671232
Email : ywssec@tn.gov.in

Letter No.923/OP/2023, dated 20.03.2023

From

Thiru. A. Ramanathan, B.Sc.,
Deputy Secretary to Government.

To

The Member Secretary,
Sports Development Authority of Tamil Nadu,
Chennai-3. (w.e)

The Deputy Director General,
National Cadet Corps Directorate,
Chennai-9. (w.e)

The Registrar,
Tamil Nadu Physical Education and Sports University,
Chennai-127. (w.e)

Sir,

Sub: Youth Welfare and Sports Development
Department - Audit Inspection conducted on
10.01.2023 to 02.02.2023 - Conduct of
Meeting on Audit Inspection report on 24.03.2023
at 3.30 P.M. - Intimated - Regarding.

Ref: From the Deputy Accountant General/AMG-I,
Office of the Principal Accountant General (Audit),
Letter No. Pr.AG(Audit)/AMG-I/AMS-14/II/C31-
005/2022-23/129, Dated 02.03.2023.

I am directed to enclose a copy of the reference cited and to state that the Additional Chief Secretary to Government, Youth Welfare and Sports Development Department has desired to convene a meeting on the Audit Inspection Reports on 24.03.2023 at 3.30 P.M in his Chamber.

2. I am, therefore, request you to make it convenient attend the above meeting with relevant reports without fail.

Yours faithfully,


for Deputy Secretary to Government



कार्यालयप्रधानमहालेखाकार (लेखापरीक्षा-I), तमिलनाडु .
लेखापरीक्षाभवन, 361, अण्णासाले, तेनामपेट, चेन्नै - 600 018.
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT I), TAMIL NADU,
LEKHA PARIKSHA BHAVAN, 361, ANNA SALAI, TEYNAMPET, CHENNAI 600 018.

(To be replied within 30 days)

No PAG (Audit I)/AMG- I/AMS-14/I/C31-005/2022-23/

To

The Additional Chief Secretary to Government,
Youth Welfare and Sports Development Department,
Secretariat, Chennai - 600009

Sir,

I forward herewith the Inspection Report on the accounts of your office.

A Copy of the same is also forwarded to The Principal Secretary to Government, Youth Welfare and Sports Development Department, Secretariat, Chennai - 600009.

The Inspection Report consists of the following:-

1. PART I of the report gives the introduction which consists of the (a) overview of the audit units (b) Functional/Geographical Jurisdiction (c) Budget Financial Performance (d) Overall hierarchy of the Department/Auditee unit (e) Scope of audit, etc.
2. PART II of the reports deals with Audit Findings for which action has to be initiated.
3. PART III deals with the follow up on the findings outstanding from Previous Inspection Reports.
4. PART IV deals with best practices, if any.
5. PART V deals with the acknowledgement.

You may kindly arrange to send replies together with your remarks/orders indicating the action taken thereon.

The receipt of the Inspection Report may kindly be acknowledged.

Yours faithfully,

For Deputy Accountant General/AMG-I

Office of the Principal Accountant General (Audit I)

Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Teynampet, Chennai 600 018

Lr.No.Pr.AG(Audit I)/AMS15/III/C31-001/16-17/

11/10/2021

To

REGISTRAR TN PHYSICAL EDN SPORTS UNIVERS.

YOUTH WELFARE AND SPORTS DEVELOPMENT DEPT.
MELAKOTTAIYUR
CHENNAI -600127.

Sir,

Sub: Inspection Report on the Accounts of your office - Report No.C31-001/16-17
Ref: Your letter No.184/TNPESU /

The replies furnished in your letter cited in respect of the above Inspection Report were examined in detail and action taken thereon is furnished below.

Part II B paragraphs 01 , 02(b) ,06 , 07 , 08 , 10 , 14 - are treated as settled.

Part II B paragraphs 02 (a) , 03 could not be dropped as the replies furnished are interim in nature.

Part II B paragraphs 04 , 05 , 09 , 11 , 12 , 13 could not be dropped as replies have not been furnished.

Sr.Audit Officer/AMS15

Office of the Principal Accountant General (Audit I)
Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Teynampet, Chennai 600 018

Lr.No.Pr.AG(Audit I)/AMS15/III/C31-002/18-19/ 86

18/11/2021

To

REGISTRAR TN PHYSICAL EDN SPORTS UNIVERSITY
YOUTH WELFARE AND SPORTS DEVELOPMENT DEPT.
MELAKOTTAIYUR
CHENNAI -600127



Sir,

Sub: Inspection Report on the Accounts of your office - Report No.C31-002/18-19

Ref: Your letter No.O.P.232/TNPESU/ F3/A&G

The replies furnished in your letter cited in respect of the above Inspection Report were examined in detail and action taken thereon is furnished below.

Part II B paragraphs 06 , 07 (1) (2) (3) & (4) , 08 -are treated as settled.

Part II B paragraphs 07 (5) (6) (7) (8) (9) & (10) , 09 could not be dropped as the replies furnished are interim in nature.

Part II B paragraphs 01 , 02 , 03 , 04 , 05 could not be dropped as replies have not been furnished.


Sr.Audit Officer/AMS15

தமிழ்நாடு இடம், தடையாக்கிரமம் மற்றும் விளையாட்டுப் பல்கலைக்கழகம்
Tamil Nadu Physical Education and Sports University
(Estd. By the Govt. of Tamil Nadu Under Act No.9 of 2005)

Melakottaiyur Post, Chennai 600 127, Tamil Nadu, India
(Vandalur - Kelambakkam Road)

Finance Section No : 044 2747 7912
Registrar Section No : 044 2707 7906

Finance Section E-mail : tnpesufo@gmail.com
CCO.ID. : 4904

Dr.V.Gopinath
Registrar

O.P.No.232/TNPESU/F3/A&G Audit Objections/2016 to 2019/2021, dated.09.09.2021

To
The Accountant General (A&E), Tamil Nadu
361, Anna Salai.
Chennai - 600 018.

Sir,

Sub: Tamil Nadu Physical Education and Sports University - A & G Audit Objection
from the year 2016 to 2019 - Reply - Furnished - Settlement of requested -
Regarding.

Ref: 1.From the Accountant General D.O.Lr.No.PAG (Audit) I/AMG-I/AMS-
15/III/2020-21/131,dt.05.11.2020.
2.Government letter no 4790/OP/2019-3 Youth Welfare and Sports
Development Department dated 5.12.2020.
3.O.P.No.178/TNPESU/F3/A&G Audit Objections/2016 to 2019/2021,
dated 23.02.2021

1. In continuance of this University letter third cited, I am by direction to furnish
replies to the Paras No.2016 - 2017 - B09, B11, B13 and 2018 - 2019 Paras No.B06, B07,
B08, B09 in the statement enclosed to this letter.

2. I am to request that the replies given to paras 2016 - 2017 - B09, B11, B13
and 2018 - 2019 paras No.B06, B07, B08, B09 may be accepted and the audit paras may be
dropped

Yours faithfully

Registrar

Copy to

The Additional Chief Secretary,
Youth Welfare and Sports Development Department
Secretariat, Chennai - 9.

It is Submitted for Approval

Chen
9/9/21
SUPT.,

Uan
9/9/21
FINANCE OFFICER

Uan
9/9/21
REGISTRAR

Uan
9/9/21
MEMBER
CONVENER
COMMITTEE