



TNPESU

**LOCAL FUND AUDIT &
ACCOUNTANT GENERAL
AUDIT REPORT**

LOCAL FUND AUDIT AUDIT REPORT

Local Fund Audit Department

From	To
Thiru.H.Abdullah khaddar, Regional Joint Director, Local Fund Audit Department, Chengalpattu Region, Maraimalai Nagar 603 209.	The Registrar, Tamil Nadu Physical Education & Sports University, Chennai-600 127.

R.C.No.21/A2/2019, Dated 15.7.2019

Sir,

Sub : Audit-Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for year 2017-2018 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 2017-2018 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.

Encl. Audit Report

[Handwritten Signature]
Regional Joint Director,
LF Audit, Marimalai Nagar.

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.

[Handwritten Signature]
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

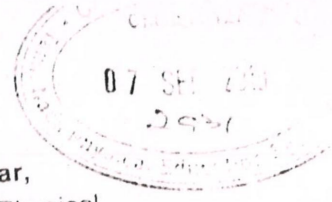
Local Fund Audit Department

From

Thiru.V.Rajan (Lamparidhi, H.A.)
Assistant Director,
Local Fund Audit Department,
Kanchipuram.

To

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



R.C.No.701/A2/2018, dated : 20.08.2018

Sir,

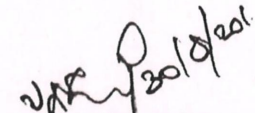
Sub : Audit-Audit Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for year 2016-2017 issued.

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 Report on the Annual Accounts of the Tamil Nadu Physical Education and Sports University for the year 2016-2017 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 the University.

Receipts of the Audit Report may be acknowledged early.


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

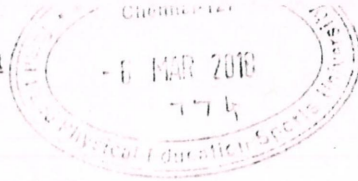
Encl. Audit Report

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.


**Registrar
Tamil Nadu Physical Education
and
Sports University
Chennai**

Local Fund Audit Department



From

Thiru. S. MANDAKARAN, B.Sc., B.L.,
Regional Joint Director, I/c
Local Fund Audit Department,
Maraimalai Nagar,
Chennai-600 127.

To

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

R.C.No. G06A2/2017 Dated : 06.11.2017

Sir,


Sub : Audit-Audit Report on the Annual Accounts of the
Tamil Nadu Physical Education and Sports University
for year 2015-2016 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 2015-2016 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.

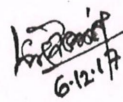
Receipts of the Audit Report may be acknowledged early.

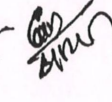

Regional Joint Director, I/c
LF Audit, Maraimalai Nagar.

Encl. Audit Report

Copy to :-

1. The Additional Chief Secretary to Government,
Department of Youth Welfare and Sports, Chennai.600 009.
Chennai-9.
2. The Director, Local Fund Audit Department, Chennai.600 035.







LOCAL FUND AUDIT DEPARTMENT

From
Thiru.G.Baskaran,M.B.A.,
Regional Joint Director,
Local Fund Audit,
Maraimalai Nagar.

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

Rc.No. 1513/A2/2016 Dated : 12.2.2016

Sir,

Sub : Audit-Audit Report on the Annual Accounts of
the Tamil Nadu Physical Education and Sports
University for the year 2014-15 - Issued.

Ref : 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 2014-2015 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.

Receipt of the Audit Report may also be acknowledged early.

Regional Joint Director,
Local Fund Audit,
Maraimalai Nagar.

Copy to :-

1. The Additional Chief Secretary to Government,
Department of Youth Welfare and Sports,
Chennai-9.
2. The Director, Local Fund Audit Department,
Chennai-108.
3. The Regional Director, Local Fund Audit,
Maraimalainagar.

Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

Local Fund Audit Department

From
Thiru.G.Baskaran,M.B.A.,
Regional Joint Director of
Local Fund Audit,
Maraimalai Nagar.

To
129dt
The Registrar,
Tamil Nadu Physical
Education & Sports ^{Submitted}
University, Melakottaiyur, ^{30/12/15}
Chennai-600 127.

R.C.No.1364 /A2/2015 Dated : 16/12-2015

Sir,


~~Sub : Audit-Audit Report on the accounts of the Tamil Nadu
Physical Education and Sports University for year 2012-
2013 and 2013-14 issued.~~

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

The Audit Report on the accounts of the Tamil Nadu Physical Education and Sports University for the year 2012-2013 and 2013-14 is sent along with the audited annual accounts (Receipts and Charges) as required under section 26 (1) of the Tamil Nadu Physical Education and Sports University act 2004.


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

The receipts of the audit report may also be acknowledged.


Regional Joint Director,
LF Audit, Maraimalai Nagar.

Copy ~~to~~ Submitted to :-

1. The Additional Chief Secretary to Govt.,
Department of Youth Welfare and Sports,
Chennai-9.
2. The Director of Local Fund Audit Department,
Chennai-108.


Registrar
Tamil Nadu Physical Education
and
Sports University
Chennai

Local Fund Audit Department

From
Thiru.M.Sami Kannu, M.A., B.Ed., B.L.,
Regional Joint Director of
Local Fund Audit,
Villupuram.

To
The Registrar,
Tamil Nadu Physical
✓ Education & Sports,
University, Melakottaiyur,
Chennai-600 127.

R.C.No.853/A1/2014 Dated : 9.12.2014

Sir,

Sub : Audit-Audit Report on the accounts of the Tamil Nadu Physical Education and Sports University for year 2011-2012 issued.

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

The Audit Report on the accounts of the Tamil Nadu Physical Education and Sports University for the year 2011-2012 is sent along with the audited annual accounts (Receipts and Charges) as required under section 26 (1) of the Tamil Nadu Physical Education and Sports University act 2004.

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

The receipts of the audit report may also be acknowledged.


Regional Joint Director,
LF Audit, Villupuram.

Copy to :-

1. The Principal Secretary to Govt.,
Higher Education Department,
Chennai-9.
2. The Director of Local Fund Audit Department,
Chennai-108.


Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

LOCAL FUND AUDIT DEPARTMENT

FROM

Subhakar M. Samikannu, MA., B.Ed., B.L.,
Joint Director of
Local Fund Audit,
Villupuram.

TO

The Registrar,
Tamilnadu Physical Education &
Sports University, Melakottaiur,
Kandigai, Chennai-48.

Re.No.2150/A1/2012, Dated : 12.09.2013

Sir,

Sub: Audit – Audit Report on the accounts of the Tamil Nadu
Physical Education and Sports University for the year
2010-2011 issued – Regarding.

Ref: G.O.Ms.no.43, Finance (LF) dated 01.02.07.

The Audit Report on the accounts of the Tamil Nadu Physical Education
and Sports University for the year 2010-2011 is sent herewith along with the
audited annual accounts (Receipts and Charges) as required under Section 26(1) of
the Tamil Nadu Physical Education and Sports University.

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

The receipt of the audit report may be acknowledged.

Copy to : 1) The Principal Secretary to Government,
Higher Education Department, Chennai-9

2) The Director of Local Fund Audit, Chennai-108

Joint Director,
LOCAL FUND AUDIT,
VILLUPURAM.

Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

6.444 Additional LFAudit - Gradation.
Document.

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	warded
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	02

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	03
2)	Whether the Register of receipts, Register of Expenditure, Posting Register have been written up and totaled progressively and final figures tallied with the Annual Accounts	03	02

V. S.
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

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	03
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

V. E

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	-
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


 Registrar
 Tamilnadu Physical Education
 and
 Sports University
 Chennai

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
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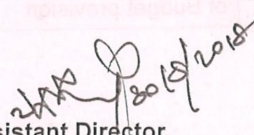
VI. GENERAL

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	--
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	54

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

V. R.


Assistant Director,
Local Fund Audit Department,
Kancheepuram.

ACCOUNTANT GENERAL AUDIT REPORT

6A
Chennai

6.4.4.

External Audit
AG Inspection Report



TAMIL NADU PHYSICAL EDUCATION AND
SPORTS UNIVERSITY

CHENNAI - 600 127.

AG INSPECTION REPORT
FOR THE PERIOD OF
2013 - 2014 to 2015 - 2016

V. P.
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai



Youth Welfare & Sports
Development Department,
Secretariat, Chennai-9.
Tel : 044-25665708
Fax : 044-25671232
Email : ywssec@tn.gov.in

Letter No.1276/OP/2016-1, dated 26.04.2016

From
Tmt A.Sasikala, B.Sc.,
Deputy Secretary to Government.

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

Sir,

Sub: Audit – AG Inspection Report for the period of
2013-14 to 2015-16 – Audit conducted in the office
of TNPESU - Forwarded – Regarding.

Ref: From the Deputy Accountant General/SSI letter
No.Prl.AG(G&SSA)/SSI/Civil.4/III/31-001/16-17/47,
dated 15.04.2016.

I am directed to enclose the AG Audit Inspection Report related to your
office in original for the period of 2013-14 to 2015-16 for necessary further action
and also to send a report to Government immediately.

Yours faithfully,

J. Srinivasan

for Deputy Secretary to Government.

V. S.
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G&SS Audit),
TAMILNADU & PONDY, "LEKHA PARIKSHA BHAVAN",
36, ANNA SALAI, CHENNAI-600 018

Form - 2
(To be replied within 30 days)

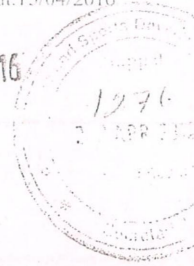
No. Prl. AG (G&SSA)/SS I/Civil-4/ III 31-001/16-17/47

dt.15/04/2016

To

21 APR 2016

The Principal Secretary,
Youth Welfare and Sports Development Department,
Chennai-600 009.



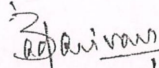
Sir,

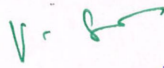
I forward herewith the Inspection Report on the accounts of the O/o. The Tamil Nadu Physical Education and Sports University Melakottaiyur, Chennai-600 127.

A copy of the report has also been forwarded to HOD. You may kindly arrange to send their replies for the above-mentioned report with your remarks/Orders indicating the action thereon.

1. PART I B: of the report indicates the paragraphs of the previous Inspection Report still remaining unsettled. The settlement of these outstanding paragraphs required expeditious action.
2. PART I C: of the report brings out persistence of defects, omission and irregularities pointed out in the previous Inspection Report, but not rectified. These require investigation into the contained existence of the defects etc., and immediate remedial measures.
3. PART II: of the report deals with important defects and irregularities for which action has to be indicated at the level of the department.
4. PART III A: a list of other defects and omissions during the local audit has been issued on the spot to the Head of the office inspected with request to set right the defects and omissions.
5. A report of the action taken on this list may kindly be verified during next audit.
6. The receipt of the Inspection Report may kindly be acknowledged.

Yours faithfully,


for Deputy Accountant General/SS I



Registrar
Tamilnadu Physical Education
and
Sports University

INSPECTION REPORT ON THE AUDIT OF THE ACCOUNTS OF THE
TAMIL NADU PHYSICAL EDUCATION AND SPORTS UNIVERSITY,
CHENNAI - 600 127 FOR THE PERIOD FROM 2013-14 TO 2015-16

Dates of Audit : 29.02.2016 to 18.03.2016

PARTIA: INTRODUCTORY

The following officers held the post of Vice-Chancellor and Registrar during the period covered by audit.

SINo.	Name S/Shri	From	To
Vice-Chancellors of the University			
1	Dr Grace Helina	06.08.2012	29.04.2015
2	Dr A M Moorthy	07.05.2015	Till date
Registrars of the University			
1	Dr. P. Sāmraj(Incharge)	06.11.2012	17.02.2016
2	Dr. R. Elangovan $\frac{1}{2}$	17.02.2016	10.03.2016
3	Dr. T. Radhakrishnan	11.03.2016	Till date

The Audit was conducted by Shri- S Narayanan, Asst Audit Officer, Shri N Dayanand, Asst Audit Officer (29.02.16 to 04.03.16) and Shri R Arivazhakan, Sr Auditor under the supervision of Shri V Sadasivan, Audit Officer (14.03.16 to 18.03.16).

Brief functioning of the University:

The University was established by an Act of the Tamil Nadu Legislative Assembly in 2004. It started functioning from 15.09.2005 with the aim of promoting excellence in physical education and sports. The Govt in GO Ms No 233 Higher Education (K 2) Deptdt 21.07.06 accorded sanction for creation of the posts of Professors, Associate Professors and Assistant Professors to serve in 11 Departments established in 4 Faculties viz., Teacher Education, Sports & Youth Affairs, Allied Health Sciences and Management. The University is offering many innovative regular courses at UG, PG, M Phil and Doctorate levels under

V. R.
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

these Departments and its affiliated colleges. The University commenced the regular mode of education from the academic year 2006-07. The University also offers Distance Education in Physical Education and Sports.

- PART IB : Outstanding paras of previous Inspection Reports : *Enclosed*
- PART ID : Summary of objections : Enclosed
- PART IC : Persistent irregularities : Nil
- PART IIA : Nil
- PART IIB : Enclosed
- PART III : *Enclosed*

V. R.
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

Tamil Nadu Physical Education and Sports University,
Chennai.

A.G. Audit Reply for the year 2018

Audit Slip No.	Gist of Objection	Explanatory Notes
17 & 18		<p>With Reference to the Audit Slips cited above, we wish to inform that the Annual Report of the University is being submitted to the Assembly in the form of "Performance Budget" of our Demand. [Pages 1-5 below] Policy Note for 2018-19 placed in the assembly is enclosed.</p> <p>With Reference Annual Accounts, the financial position of the University is being intimated to the Finance Committee while presenting for Budget approval. [Pages 7-9 below]</p> <p>However, as suggested necessary action will be takeⁿ to prepare and place the Annual Accounts to the appropriate forums.</p>

V. R.
Registrar
Tamilnadu Physical Education
and
Sports University
Chennai

Saravanan
4/7/2018
Finance Officer,
Tamilnadu Physical Education
and
Sports University
Chennai