



**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

**AUDIT REPORT
ON THE ACCOUNTS OF
ANDHRA UNIVERSITY
VISA KHAPATNAM**

**FOR THE YEAR
2017 -18**

**AUDIT REPORT ON THE ACCOUNTS OF
ANDHRA UNIVERSITY, VISAKHAPATNAM
FOR THE YEAR 2017-18**

Name of the Auditor : Smt A.Kanaka Durga Devi,
Deputy Director

Time taken for Audit : From : August - 2018
To : October - 2019.

The following are the Executive Authorities during the year 2017-18:

1. The office of the **VICE-CHANCELLOR**, Andhra University, Visakhapatnam was held by :

Prof. G.Nageswara Rao
01-04-2017 to 31-03-2018

2. The office of the **REGISTRAR**, Andhra University, Visakhapatnam was held by :

Prof. V.Uma Maheswara Rao
01-04-2017 to 31-03-2018

3. The office of the **FINANCE OFFICER**, Andhra University, Visakhapatnam was held by :

Smt D.Vijaya Bharathi
01-04-2017 to 31-03-2018

A Brief Note on Andhra University

The Andhra University, Visakhapatnam was established in the year 1926 by an Act of the Madras Legislative Assembly under the Madras Act No. II of 1926 fulfilling the long cherished demand and aspirations of the Telugu speaking people.

The University was formally inaugurated at Vijayawada on 26th April, 1926 with the districts of Srikakulam, Visakhapatnam, East Godavari, West Godavari, Krishna and Guntur under its jurisdiction. Dr.C.R.Reddy, who was the moving spirit behind the project, is the Founder Vice-Chancellor of the University. Later the Head-quarters of the University was shifted to Visakhapatnam and it started functioning at Visakhapatnam from 5th April, 1929 onwards.

Consequent on the reconstitution of Universities in the State of Andhra Pradesh, Andhra University, Visakhapatnam came under the purview of Act-4 of 1991, ie., the Andhra Pradesh Universities Act, 1991 issued by the Andhra Pradesh Legislature on 22-01-1991 as published in the Andhra Pradesh Gazette Part-IV B, Dated:22-01-1991.

The University is governed by the authorities and functionaries of the University, as stipulated in the Andhra Pradesh Universities Act, 1991.

1) Authorities of the University :

- a) The Executive Council.
- b) The Academic Senate.
- c) The Faculties.
- d) Board of Studies.

2) Officers of the University :

- a) The Chancellor.
- b) The Vice-Chancellor.
- c) The Rector.
- d) The Registrar.
- e) The Principals/Deans of the University Colleges.
- f) Finance Officer.

Andhra University deals with imparting education in Arts, Science, Commerce, Management, Engineering and Pharmacy and undertakes the Research Programs, Seminars, Workshops etc., in the above faculties, conducts examinations and publishes results.

The main source of income of the University is Block Grant released by the Andhra Pradesh State Government.

SCOPE OF AUDIT

The work of audit in relation to regularity of expenditure is of Quasi-judicial character. The rules, regulations and orders against which the audit is conducted mainly fall under the following categories.

- a) Rules and orders regulating the powers to incur and sanction expenditure.
- b) Rules and orders dealing with the mode of presentation of claims.
- c) Rules and orders regulating the conditions of service and pay & allowances and payment of pension.

AUDIT FUNCTIONARY

On implementation of Act-9 of 1989 i.e., The Andhra Pradesh State Audit Act, 1989, published in Andhra Pradesh Gazette, Part-IV(B), Extra-ordinary No.13 on 20-04-1989, **the Director of State Audit** has been appointed as in charge of the audit of the funds of local authorities including Andhra University and under the Administrative Control of the Director, State Audit, a Eesidential Audit Party headed by the Deputy Director, State Audit to conduct the audit on all the accounts of Andhra University.

AUDIT STATUS

During the year 2017-18, Andhra University, Visakhapatnam has **38** Auditable Institutions under its management. The audit of the all the **38** Institutions was conducted except the 5 Institutions. The details of un-audited institutions are given in **Para 11 – 21** under **Code – 11**.

The audit for the year 2017-18 was conducted from August-2018 to October-2019 along with the audit for the year 2016-17.

AUDIT OBJECTIONS

As many as **120** Objections involving an amount of **Rs.26,51,52,251-39** were pointed out during the audit for the year 2017-18 as detailed in the **ABSTRACT OF THE OBJECTIONS**.

The audit objections are classified under different **CATEGORIES** along with the gist of some important objections pointed out in the **Audit Report**. The full text of **Code-wise Audit Objections** were detailed in the **CATEGORY-WISE ANNEXURES** enclosed.

Irregularities such as Payment of Remuneration and Over-time Allowance, Appointments and Payments made to Daily Wage, Contract Employees, 28-Day Employees, Minimum Time Scale Employees etc., Non-production of Sanctioned Cadre Strength, Non-furnishing of the Service Rules framed by the University and approved by the State Government etc., are being repeated every year, even though the same being objected repeatedly in the earlier Audit Reports. No concrete action is taken by the Authorities to rectify the above mentioned objections.

GENERAL FINANCIAL REVIEW

The University prepares Budget Estimates and Revised Budget Estimates every year. The University estimated that an amount of **Rs.419.62** Crores will be received towards **Block Grant** from the Government. The Government of Andhra Pradesh had released an amount of **Rs.234.89** Crores only towards Block Grant during the year 2017-18.

In addition to the above, the University had received an amount of Rs.2.50 Crores towards **Technical Education Quality Improvement Programme (TEQIP)** from World Bank during the year 2017-18.

In addition to this, University has an amount of Rs.129-91 Crores as internal resources. Apart from this, the University has received an amount of Rs.5 Crores under **RUSA (Rashtriya Uthchatar Siksha Abhiyan) Funds** from the Central Government.

Further, the University had received Scholarships from the following agencies:

- a) Scholarships from Government of Andhra Pradesh for S.C., S.T., B.C. and P.H.C /V.H.C Students of Under Graduate and Post Graduate Courses.
- b) Scholarships from AICTE and University Grants Commission for the Post Graduate Students in Engineering and Technology.

It is observed in Audit that the University is depending more on the Grants-in-Aid received from the Government and other Agencies. The University should put in more efforts to look into avenues to enhance its own income sources and become self sufficient.

FIXED DEPOSITS

The University has lodged a major portion of its income in Fixed Deposits. An amount of **Rs. 378,99,76,138/-** is shown as Fixed Deposits deposited in various banks as per the Annual Account. But, the details of the Fixed Deposits made, Fixed Deposits matured, Fixed Deposits en-cashed, Interest earned on Fixed Deposits, Fixed Deposits available at the end of the year 2017-18 are not made available to the audit.

Centralised Register of Fixed Deposits was not maintained and no details of the Fixed Deposits made in the colleges like College of Engineering (Autonomous), College of Arts & Commerce, College of Science & Technology, Law College, P.G. Centers etc. were produced to audit. During the audit of the accounts of School of Distance Education, it is observed that renewal of existing Fixed Deposits were not done on time. The Fixed Deposits to be renewed during 2017-18 were renewed subsequently resulting in financial loss to the institution.

GENERAL OBSERVATIONS

1. Rules formulated in Andhra University Administrative Manual are not being followed – Government Orders (GOs) on service matters are not implemented immediately as and when issued:

It is observed that **Andhra University Administration Manual** was formulated duly incorporating the Rules to be followed in the appointments, promotions to the different categories of the posts, Conduct and Disciplinary Rules, Leave Rules, Pension-cum-Gratuity Scheme Rules to the Teaching and Non-Teaching Staff etc.

But, on observation, it is found that the Rules formulated in the Administrative Manual are not being followed while making appointments and giving promotions to different categories of posts. The eligibility criteria is not being observed in the above instances.

On verification of Service Registers of Non-teaching staff of Andhra University, promotions from the cadre of Office Subordinate to Junior Assistant were given without minimum qualification to get promotion for the ministerial posts as prescribed vide **Chapter VIII-A of Andhra University Administration Manual**.

Andhra University prescribed Degree of a University to the post of Junior Assistant. But, till 18-11-2017, promotions to the post of Junior Assistant were given with SSC (X Class) qualification. Consequent on implementation of pre-auditing of pay and pension fixations as instructed in Government Letter No.APSCHE/UMS – 1091/Eng Counts – ANU – Guide lines – Pre-Audit (17)/2017, Dated:19-05-2017, vide University Progs No.A-VIII (2)/APSCHE Letter/2017, Dated:18-07-2017 and the Service Registers of the Non-Teaching Staff have been verified in audit. The Deputy Director, State Audit has objected the promotions given with SSC Qualification.

In the Government, as per GO Ms No.261 General Administration (Services – B) Dept., Dated:17-07-1998, Intermediate is the qualification for promotion as Junior Assistant. Later, the Government has amended the service rules thus raising the minimum qualification as Degree vide GO Ms No.135 General Administration (Services – B) Dept., Dated:12-05-2014.

Andhra University constituted a committee and its recommendations were approved in EC No.S III (1)/7046/2010 (459-D). But, the EC Resolutions were not sent to Government for acceptance of the Government.

Further, the committee has recommended for continuance of persons who were already promoted as Junior Assistants with SSC Qualification. They have not insisted for acquiring the prescribed qualification within the permitted time limit. Therefore, all those employees who were promoted as Junior Assistants upto 18-11-2017 were with SSC Qualification only and continued to get further promotions as Senior Assistant, Superintendent, Assistant Registrar etc.

As per GO Ms No.296 PR & RD, Dted: 20-05-1994, a mechanic must possess a trade certificate in the relevant trade issued by any ITI in the state. University has not prescribed any qualification for technical posts such as Mechanic, Turner Miller etc.

On verification of Service Registers, they were initially appointed as Helper/Security Guard and later promoted as Mechanic, Senior Mechanic without possessing any technical qualification. The educational qualification of these individuals normally was V Class or VI Class or SSC.

This practice of giving promotions without observing the promotion norms causes degradation of the quality and prestige of the organisation as the promotees will occupy the key posts in General Administration. This effects the general competency of the staff as it effects the efficeincy in drafting and general ability of carrying out day-today work. The effective supervision and monitoring of the staff will also be affected due to the incapability of the promotees. This weakens the basic structure of the organisation and creates lethargic and chaotic atmosphere.

2. Annual Accounts not properly maintained :

The following are the audit observations in the A.U. Annual Accounts

for the year 2017-18:

- The Closing Balance in Syndicate Bank Account Number: 3543070000165 amounting to Rs.41,72,912.92 in respect of School of Distance Education Account has not been brought to the Annual Account for the year 2017-18.
- In many individual Accounts, the Opening and Closing Balances were differed with that of Cash Books and Bank Statements. This needs rectification and reconciliation.

i) Opening and Closing Balances of the Bank Statements differ with Annual Account :

On verification of the Annual Account, it is observed that the Opening and Closing Balances of the Bank Statements differ with the figures in Annual Account in the following instances. As reconciliation of Cash Books have not been carried out with Bank Statements, the reasons for the difference could not be ascertained. In some of the instances, Cash Books were also not being maintained.

Sl No	Name of the Account	Opening/Closing Balance as per Bank Statement	Opening/Closing Balance as per Annual Account	Difference (Rs)
1	School of Distance Education Account SBI A/c No.10428602531	Opening Balance 2,60,85,939-40	Opening Balance 1,67,02,492-42	93,83,446-98
		Closing Balance 2,03,04,637-70	Closing Balance 2,21,07,949-62	(-)18,03,311-92
2	School of Distance Education Academic Fee Account Syndicate Bank A/c No.358421400023	Opening Balance 35,207-53	Opening Balance (-) 72,74,369-66	73,06,877-19
		Closing Balance 30,828-58	Closing Balance (-) 1,41,43,392-45	1,41,74,221-03
3	School of Distance Education Expenditure Account Syndicate Bank A/c No.35843070000016	Opening Balance 18,82,159-41	Opening Balance (-) 52,93,898-09	71,76,057-50
		Closing Balance 29,49,803-61	Closing Balance (-) 1,27,53,389-09	1,57,3,192-70
4	General Revenue Account A/c No.10428603374	Opening Balance 44,91,779-25	Opening Balance (-) 2,31,62,763-96	2,76,54,543-21
		Closing Balance 1,94,38,949-25	Closing Balance 1,94,02,231-19	4,26,01,213-21
5	Examination (Tech Process) Account SBI I Collect Account A/c No.006005010847	Opening Balance 4,24,78,271-38	Opening Balance 4,68,92,111-27	(-) 44,13,839-89
		Closing Balance 7,10,63,562-00	Closing Balance 7,03,59,560-57	7,04,001-43
6	UGC Account A/c No.10428603147	Opening Balance 4,40,86,474-24	Opening Balance 1,51,87,011-74	2,88,99,462-50
		Closing Balance 10,090-00	Closing Balance (-) 79,95,927-50	80,06,017-00
7	AU College of Engineering (Autonomous) Deposit Account A/c No.10228071435	Opening Balance 2,54,24,109-37	Opening Balance 2,23,32,200-37	30,91,909-00
		Closing Balance 6,18,69,745-37	Closing Balance 5,91,67,581-87	27,02,163-50
8	AU College of Engineering (Autonomous) Principal General Account A/c No.133311100000487	Opening Balance 4,07,784-00	Opening Balance 2,26,508-00	1,81,276-00
		Closing Balance 2,71,48,090-00	Closing Balance 2,53,29,247-00	18,18,843-00
9	AU College of Engineering for	Opening Balance 4,57,31,522-75	Opening Balance 6,57,94,370-75	(-) 2,00,62,848-00

	Women Tuition Fee Account A/c No.133310100009239	Closing Balance 6,75,44,551-75	Closing Balance 8,56,93,490-75	(-) 1,81,48,939-00
10	AU College of Science & Technology TC Fee Deposit Account A/c No.33431437242	Opening Balance 2,90,542-00	Opening Balance 94,820-00	1,95,722-00
		Closing Balance 5,78,924-00	Closing Balance 3,16,815-00	2,62,109-00

ii) Non-inclusion of Accounts :

On verification of the Annual Account, it is observed that the following Bank Accounts have not been reflected in the Annual Account though they are in operation.

The details are given below :

SI No	Name of the Institution	Name of the Bank & Account Number	Opening Balance (Rs)	Closing Balance (Rs)
1	School of Distance Education	Syndicate Bank, SDE Campus Branch, A/C No : 35843070000165	41,72,912-12	41,72,618-92
2	Examination Account	State Bank of India, AU Campus Branch A/C No : 10428602144	8,42,204-95	49,567-95
3	Dr. VS KRISHNA Library Account	State Bank of India, AU Campus Branch A/C No : 10428602676	30,87,346-60	32,84,326-11
4	Platinum Jubilee Guest House Account	Syndicate Bank, SDE Campus Branch, A/C No : 35843070000629	20,04,618-80	19,23,318-80
5	College of Science & Technology – Scholarship Account	State Bank of India, AU Campus Branch A/C No : 10428602814	3,27,74,101-33	2,60,93,399-83
6	Press & Publication Account	State Bank of India, AU Campus Branch A/C No : 10428605699	58,225-07	24,624-57
7		State Bank of India, AU Campus Branch A/C No : 10428602520	10,45,768-55	12,43,752-55

The reasons for non-inclusion of the above mentioned accounts in the Annual Account may be furnished to audit.

3. Other Observations :

(i) Wasteful expenditure incurred on advertisements of similar nature in various News Papers :

On observation, it is noticed that an amount of **Rs.28,70,564/-** has been incurred on advertisements related to Admissions, Examinations, Courses on offer in various less circulated and unheard news papers and magazines from School of Distance Education Funds. Publication of the notification in the reputed and highly circulated and leading New Papers will serve the purpose it intended for. But, the publication of the notification in various less circulated news papers will not serve the intended purpose and results in wasteful expenditure.

(ii) Irregular adoption of the rate for printing in School of Distance Education resulting in excess expenditure :

On verification of the vouchers of printing charges, it is noticed that higher slab rates were adopted irrespective of the number of the copies in School of Distance Education Account. The general procedure is that the printing rate is to be adopted based on the number of copies. For example, the printing rate is to be taken as 0.015 per copy for printing on ¼ demy paper, if the number of copies is more than 3,000.

This is irregular and resulted in excess payment to a tune of **Rs. 44,242/-** and it needs to be recovered from the persons held responsible.

(iii) Entrustment of printing jobs to outside agencies and under utilisation of the University Printing Press:

During the audit, it is observed that much of the print jobs of the university were entrusted to outside agencies though there exists a Printing Press in University. Instead of making the Printing Press compatible and upgraded to the present day requirements, the university authorities chose to entrust much of the print jobs to the outside agencies. This results in under utilisation of the services of the men and machinery in Printing Press. An amount of **Rs.1,02,14,548/-** has been spent on print jobs that were entrusted to outside agencies.

(iv) Tampering of bills and misappropriation of amount in Ladies Hostel, Maha Rani Peta – Recovery of amount :

During the audit, it is observed that some of the bills related to the Petty Cash Book of Ladies Hostel, Maha Rani Peta, Visakhapatnam amounting to **Rs.1,13,487/-** were tampered by changing and overwriting the figures in the bills. On intimation of the irregularity to the Hostel Warden, the amount along with interest amounting to **Rs.1,19,352/-** has been recovered from the person responsible and credited to Hostel Funds. More vigil and strict financial supervision is needed to avoid such recurrences as they give scope to financial irregularities.

3. Payment of Remuneration, Over-time Allowance, Peshi Allowance etc. – Authority not mentioned :

i) Remunerations:

On observation, it is found that Remunerations are being paid to the Teaching Staff for different reasons such as engagement of Special Classes, for Guest Lectures etc. the information to the extent that whether the payment towards remuneration paid is for the regular staff or for the Temporary Staff is not being provided to audit. As the faculty members are in receipt of regular pay and allowances, payment of any remuneration is not in accordance with the Rules.

ii) Over-Time Allowance, Peshi Allowance etc:

On observation, it is found that Staff of different sections are being paid Over-Time Allowance, Peshi Allowance, Betas etc. for carrying out duties such as preparation of Budget, conducting examinations, attending duties on Sundays and Public Holidays and on Special Occasions etc. It is not informed to audit whether the services rendered are a regular part of their duty or not. The authority for such payments is also not produced.

4. Non-observance of Rules in purchases and Non-maintenance of Central Stock Register and Tools & Plant Register:

i) Splitting of expenditure to avoid Open Tenders and purchases made without calling for Quotations/Tenders:

In most cases, the University has been following centralised purchase system. Most of the purchases are made after the approval of the Central Purchase Committee. But in some cases, the respective Heads of the Departments made purchases according to their requirements. In those cases, purchases are made through Quotations instead of Open

Tenders from the unapproved agencies, which are not even registered with the Commercial Taxes Department. In some cases, the purchases are split to avoid Open Tenders. In some cases purchases were made directly without even calling for quotations/tenders. This is irregular and shall have to be avoided in future.

ii) Non- maintenance of Central Stock Register & Tools and Plant Register :

The items purchased, such as Computers, Computer Peripherals, Air Conditioners, Almirahs etc. have to be entered in the Register of Tools & Plants. But, they are entered in the Stock Register. This needs to be modified. No Central Stock Register is being maintained in the institution level. Several Stock Registers are being maintained at various Departments. This results in unnecessary purchases over and above the requirements and proper watch could not be maintained. It may also lead to unaccountability of the equipments purchased and probable loss.

The mandatory Annual Physical Stock Verification at the end of the Financial Year is not carried out and the Certificate of Physical Verification is also not recorded in the Stock Register and Tools & Plant Register by the Heads of the Institution.

Audit strongly recommends the need of maintenance of Centralised Tools and Plants /Stock Register at College Level for every purchase made by the Principals and Heads of Department. All the non-consumable items purchased should be entered in the Tools and Plants Register and consumable items should be entered in the Stock Register. In the event of transfers, the individuals, who maintain the Tools and Plants Register and Stock Registers, and the Heads of the Departments, should invariably hand over the charge of the items entered in the Tools and Plants Register and Stock Register to the new incumbents. The new incumbent should take over the charge from the out-going individual. But, in most cases, no such procedure is being followed in the University.

5. Haphazard way of maintenance of Service Registers – Prescribed norms not followed:

As observed, the way of maintenance of Service Registers of both Teaching and Non-Teaching Staff is haphazard and the prescribed norms of maintaining Service Registers have not been followed. Immediate action is required in this regard as Service Register is a very valuable record of permanent in nature.

6. Pension applications – Prescribed format not being followed – Needs action:

It is observed that the Pension Applications being obtained from the retired employees are not in the format prescribed. The same should be obtained in the format prescribed vide G. O. Ms. No. 263 Finance & Planning (FW:PSC) Department Dtd: 23-11-1998, before 6 months of the date of retirement.

In the absence of the pension proposals in the prescribed format, there is every possibility of misuse of family pension, as nominations and descriptive rolls are not available in the office.

Further, in the absence of the application for pension and Commutation, the family may forego the lifetime arrears of commutation amount, in the event of the death of the Pensioner before finalising the pensionary benefits by the organisation.

7. Register of Cheques Received and Issued – Not produced to audit :

On verification, it is noticed that the Register of Cheques Received and Issued is not being maintained by the institution. This is also a very important register to be maintained in the section as it contains all the details of the cheques received and issued by the institution.

8. Demnad Drafts not relaised within the time – Loss to the institution :

On verification, it is noticed that the Demand Drafts were presented by the students in huge number for various purposes such as payment of fees, for obtaining certificates etc. as means of the payment of money. But, these Demand Drafts are not being presented to the respective banks in time for their realisation. This causes huge loss to the institution. There seems to be no proper mechanism in University to monitor the Demand Drafts and their relaisation within time. Due to this, the Demand Drafts get lapsed and this causes huge loss to the institution. The delay in presentation of the Demand Drafts also causes loss in the form of interest to the institution. In some instances, the delay extends to months. This amounts to the negligence of duties.

Immediate action needs to be taken to look into this matter and come up with the rectification measures to avoid loss to the institution.

9. Audit Fee due to Government :

As per the statutory norms, Audit Fee has to be remitted by Andhra University to the government for utilising the services of the Audit Staff for conducting the audit on the Accounts of Andhra University, Visakhapatnam. An amount of **Rs.3,42,35,439/-** towards Audit Fee, which is approved and intimated to the Registrar, Andhra University, Visakhapatnam vide letter No.Audit Fee/AU/O/2020, Dated:28-10-2020 of The Director, State Audit, Government of Andhra Pradesh is due to be remitted to the Government.

The year-wise details of the pending Audit Fee are given below:

SI No	Year	Amount (Rs)
1	2014-15	64,97,120
2	2015-16	72,96,789
3	2016-17	96,40,086
4	2017-18	1,08,01,444
TOTAL		3,42,35,439

10. Receipts & Charges :

The Gross Receipts and Charges of Andhra University, Visakhapatnam for the year 2017-18 are given below :

Gross Receipts : Rs. 407,59,15,222-17

Gross Charges : Rs. 433,36,41,157-75

Receipts :

Sl. No	Account	Details of Receipt As per Annual Account	Amount (Rs)
1	P.D. Account	From Government as Block Grant	234,88,71,188-00
2	Examination Account	Towards Examination Fees & others	2,13,24,678-00
		SBI-I Collect Account	16,13,73,150-00
		Tech Process Account	18,67,83,856-00
3	College Development Council (CDC) Account	Affiliation Fee, Registration Fee etc	14,30,91,819-00
		Affiliated Colleges Inspection Fee	61,13,223-00
4	Dr. B.R.Ambedkar College of Law Account	Academic Fee	1,12,91,002-00
		Scholarship from AP Govt.	40,41,522-00
		Other Receipts	27,02,941-00
5	College of Science & Technology Account	ACD Fee Account	3,58,16,631-00
		T.C. Fee Deposit Account	3,44,277-00
		Board of Research Studies Account	9,45,673-00
6	College of Arts & Commerce Account	Academic Fee Account	2,41,34,309-00
		Deposit Fund Account	51,88,095-00
7	Pharmacy College Account	Admission Fee, Self Finance etc. Account	36,94,228-00
		Academic Fee Account	1,83,84,775-00
		Scholarship Account	1,98,74,178-00
8	Engineering College (Autonomous) Account	Principal General Account	4,70,90,000-00
		Scholarship Account (Interest)	1,37,19,995-00
		Corpus Fund Account -IRG Interest	9,69,345-00
		Depreciation Fund A/c- IRG Interest	9,78,446-00
		Accreditation Fund- IRG Interest	54,84,290-00
		Endowment Account	74,57,885-00
		Visweswarayya Ph.D Scheme Account	54,65,682-00
Deposit Fund Account	17,72,35,860-25		
9	Self Finance Account	Receipt	7,07,92,961-41

10	Engineering College for Women Account	Tuition Fees Account	1,21,86,130-00
		Scholarship Account	2,39,13,154-00
		Special Fee Account	22,59,931-00
11	General Revenue Account	Academic Fee, Leases etc. Account	20,00,83,376-44
12	University Grants Commission (UGC) Account	UGC Grant Account	5,34,95,639-00
13	School of Distance Education Account	Collection Account	5,77,73,813-20
		Academic Fee Account	17,42,56,417-21
14	Yoga & Consciousness Account	Fees & Interest Account	35,14,397-37
15	Deposit Fund Account	Ongoing Projects Account	4,96,15,788-00
16	Endowment Fund Account	Donations Account	29,20,458-00
17	Contributory Pension Scheme Account	Contributions Account	6,46,40,808-29
18	Bay of Bengal Account	Ongoing / New Projects Account	41,04,376-50
19	I.A.S.E. Account	Scholarship Account	50,64,522-00
		Principal Account	28,25,140-00
20	High School Account	Grant from DEO, Vsp	73,28,606-00
21	Population Research Centre Account	Realisation of Flexis, Interest etc.	24,19,501-00
22	NSS Account	Grant from AP Govt.	1,10,00,592-00
23	DST Purse Project Account	Grant	11,77,184-00
24	CSIR Account	Fund received	42,52,544-00
25	EMD & Security Deposit Account	Deposits	61,90,934-50
26	IUT & ICGS Account	Grant from Government	61,31,767-00
27	Defence Education Programme Account	Grant from Government	65,82,771-00
28	RUSA Funds Account	Grant from State Government	5,10,07,362-00
TOTAL			407,59,15,222-17

Charges:

Sl. No	Account	Details of Charges As per Annual Account	Amount (Rs)
1	Salary Account	Towards Salary & Pension	322,65,60,890-00
2	Examination Account	Towards Paper Setting, TA, DA, Stationary, Printing etc	11,20,56,915-50
3	College Development Council Account	Affiliated Colleges Inspection Expenditure	23,08,83,694-00
4	Dr. B.R.Ambedkar College of Law Account	Scholarship Account	50,09,194-00
		Other Expenditure	26,76,071-50

5	College of Science & Technology Account	T.C. Fee Deposit Account	1,22,282-00
		Other Charges	3,27,237-00
6	College of Arts & Commerce Account	Deposit Fund Account	43,46,273-00
7	General Revenue Account	Works, Development, Academic etc.	35,04,30,681-00
8	University Grants Commission (UGC) Account	Towards Remunerations & Projects etc	6,21,04,897-40
9	Endowment Fund Account	Towards Gold Medal making & Endowment Lecture	3,74,060-00
10	IUT & ICGS Account	For Tournaments	44,68,032-50
11	Yoga & Consciousness Account	Towards Salaries & Contingencies	27,59,769-75
12	Deposit Fund Account	Ongoing Projects	6,02,93,949-60
13	School of Distance Education Account (Collection Account)	Towards Remunerations, Paper Setting, TA, DA, Stationary, Printing etc	73,68,356-00
		Academic Fee Account	5,24,61,664-00
14	Self Finance Account	Salaries etc.	7,15,33,377-00
15	Bay of Bengal Account	Ongoing / New Projects	68,85,422-00
16	Pharmacy College Account	Towards contingencies & other expenditure	31,19,167-00
		Scholarship Account	13,78,739-50
17	Engineering College (Autonomous) Account	Scholarship Account	1,21,47,299-50
		Deposit Fund Account	95,30,009-50
		Principal General Account	2,19,82,847-00
		Visweswarayya Ph.D Scheme Account	46,77,885-00
18	Engineering College for Women Account	Scholarship Account	55,97,625-00
		Tuition Fee Account	40,14,034-00
		Special Fee Account	8,69,833-00
		Department Contingencies	4,30,391-00
19	I.A.S.E. Account	Scholarship Account	4,24,943-00
		Principal Account	11,05,022-00
20	NSS Account	Programme Expenditure	1,20,12,464-00
21	DST Purse Project Account	Project Expenditure	2,78,15,030-00
22	Population Research Centre Account	Project Expenditure	28,90,944-00
23	EMD & Security Deposit Account	Refund of Deposits	28,82,350-00
24	CSIR Account	Expenditure towards projects	50,85,031-00
25	Defence Education Account	Towards Defence Education Programme	16,77,677-00
26	RUSA Account	Towards procurement of Bio-metric Devices/Works	1,53,37,100-00
TOTAL			433,36,41,157-75

Investments: Fixed Deposits

Sl. No	Account	Amount (Rs)
1	Block Grant Account	240,00,00,000
2	UGC Account (Account No.10428603147)	4,15,44,409
3	Corpus Fund Account	3,10,31,028
4	General Revenue Account	85,05,12,518
5	Examination Account (Account No.409868521)	29,95,00,000
6	Examination SBI I-Collect Account (Account No.33501463240)	3,30,00,000
7	School of Distance Education Account (Account No.10428602531)	4,50,00,000
8	EMD & Security Deposit Account	80,00,000
9	NSS Account	1,11,07,934
10	Provident Fund Account	7,02,80,249
TOTAL		378,99,76,138

Investments: Flexis

Sl. No	Account	Amount (Rs)
1	Block Grant Account	380,31,65,000
2	DST Purse Project Account	11,11,000
3	CDC Account Account No.105610011002048)	22,96,80,000
4	Misc & Other Charges Account (Account No.105610100045426)	80,32,81,498
5	Population Research Centre Account	50,000
6	School of Distance Education Account (Account No.3584214000023)	13,61,25,000
7	Examination Account (Account No. 105611011000144)	7,25,00,000
8	General Revenue Account	152,12,27,000
9	UGC Account (Account No.10428603147)	9,39,14,000
10	Deposit Fund Account	5,72,92,000
11	Corpus Fund Account	52,99,000

12	Endowment Fund Account	54,93,000
13	Loans & Advances Account	91,19,000
14	Provident Fund Account	30,24,43,000
15	MTS (28 Days) Account	65,63,000
16	CSIR Account	51,48,000
TOTAL		705,24,10,498

11. Employees Particulars :

The Cadre Strength particulars of Teaching and Non-Teaching Staff of Andhra University, Visakhapatnam are as detailed below:

Teaching & Non-Teaching Staff

Sl.No.	Name of the Category	Sanctioned Strength	No. working	Vacant posts
1	Teaching Staff (Permanent)	734	343	391
2	Non-Teaching Staff (Permanent)	3,160	1,620	1,540
3	Teaching Staff (Temporary)	--	116	--
4	Non-Teaching Staff (Temporary)	--	1,043	--
TOTAL		3,894	3,122	1,931

TOTAL ABSTRACT OF AUDIT OBJECTIONS

CONSOLIDATED AUDIT REPORT on the Accounts of ANDHRA UNIVERSITY, VISAKHAPATNAM for the YEAR 2017-18

Sl No	Code No	Annexure No	No of Paras	Amount (Rs)
1	1	I	8	1,10,06,484-94
2	7	II	6	1,99,46,659-00
3	8	III	1	3,56,85,958-00
4	9	IV	54	5,79,86,162-59
5	10	V	2	1,29,11,440-00
6	11	VI	21	7,85,07,178-00
7	12	VII	1	--NIL--
8	13	VIII	6	4,63,518-00
9	14	IX	6	1,32,06,912-00
10	15	X	6	22,44,921-00
11	18	XI	1	43,29,558-90
12	26	XII	8	2,88,63,458-96
TOTAL			120	26,51,52,251-39

AAO

DEPUTY DIRECTOR

CODE NO: I
VARIATION IN ACCOUNT FIGURES
PARA NO – 1.1

Audit of College Development Council Account, Andhra University, Visakhapatnam for the year 2017-18 – Variation in Account – Variation of amounts in DDs Register and Annual Account – Needs immediate action for rectification. (Rs. 92,25,474/-)

During the course of the audit of the **College Development Council Account**, Andhra University, Visakhapatnam for the year 2017-18 and on cross verification of books of accounts with Annual Accounts, it is noticed that there is difference of **Rs.92,25,474/-** between the amount collected through Demand Drafts as per the Annual Account and as per the Register of DDs as shown below:

Details of Demand Drafts	Amount realised through DDs as per Annual Account (All types of fees through DDs)	Amount realised through DDs as per Register of DDs (Sent to bank)	Difference between Annual Account & Register of DDs
(DDs related to Ratification Fee & Inspection Fee) A/c No.105610011002048	56,80,745	60,47,295	3,66,550
(DDs related to other fees) A/c No.105610100045426	14,18,16,775	13,33,24,401	84,92,374
TOTAL			92,25,474

As analysed from the above figures, it is noticed that there is variation between Annual Account and Register of DDs. In view of the said variation, the correctness of the amount shown as realised in Annual Account could not be ascertained and certified in audit. Hence, necessary action would need to be taken to rectify the above discrepancy and produce the facts under proper certification to audit for verification.

(Para No.2 of the Audit Notes)

PARA NO – 1.2

Audit of College Development Council Account, Andhra University, Visakhapatnam for the year 2017-18 – Closing Balance depicted as Minus Balance – Irregular - Needs immediate action for rectification. (Rs.3,40,503-94)

During the course of audit on the Accounts of the College Development Council, Andhra University, Visakhapatnam for the year 2017-18, as verified from the Annual Account, it is noticed that the Closing Balance of the Account bearing account No.105610011002048 was shown minus balance as (-) Rs.3,40,503-94 as detailed below:

(Para – 7 of the Audit Notes)

Opening Balance (-)	(-) Rs.5,65,032-94
Receipts during the year	Rs. 23,11,08,223-00
Total funds available	Rs. 23,05,43,190-06
Payments made during the year	Rs. 23,08,83,694-00
Closing Balance (-)	Rs. 3,40,503-94

From the above information, it is revealed that more payments proposed than the available funds in the account which is irregular.

Hence, proper care may be taken hereafter and such practices would need to be discontinued.

PARA NO – 1.3

Audit on the Accounts of Ladies Hostel, Andhra University, Visakhapatnam for the year 2017-18 - Improper maintenance of Cash Book - Non- Reconciliation of the Cash Book with Bank Statements – Difference as on 01-04-2017 between Cash Book and Bank Statements – Not reconciled - Immediate action required.

As observed, the reconciliation of the figures of Cash Book with the figures of the Bank Statements was done duly ignoring the difference of Opening Balances of Bank and Cash Book as on 01-4-2017 Rs.8,21,778 i.e. 40,98,075.84 - 32,76,297.00 (1,42,77,535 - {1,10,00,000[FD amount] +1238 [RK Mission amount]}). As such, the financial status of the institution could not be assessed.

As per SR.3 – TR 10 and SR.2-TR 1, every drawing and Disbursing Officer should maintain a cash book in APTC Form No.5 showing all receipts and expenditure on day to day basis duly reconciling the balances with the Treasury/Bank.

(Para No.1 of the Audit Notes)

PARA NO – 1.4

Audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Variation of amounts in different statements of Accounts – Held under objection - Needs immediate action for rectification

During the course of the audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that there is a lot of variation in the amounts of accounts at various levels in respect of the total amount received through Demand Drafts.

It was informed during the audit that DDs received along with applications for admissions/Examinations/ Tuition fees /ODs e.t.c., at the DDs Receiving Counter, will be given a sequential number and will be forwarded to Computer Section. All the DDs amount will be computerized category-wise and then it will be sent to Accounts Section. Later, it will be sent to the respective bank for collection of DDs. The Bank in turn sends an Advice Slip to Account Section and then accounts section gives a RT Number and posts that amount on credit side of the Cash Book as receipt.

In the above procedure the following lapses are noticed :

1. The DD No and amount were recorded only in **Drafts Paid Statement**.
2. The letter of School of Distance Education along with bunch of DDs sent to bank from Account Section for collection of DDs were not recorded in Register and produced to audit. Only Advice Slips received from bank were only taken as receipt in the Cash Book. As such, there is no scope for cross check to ascertain whether all the DDs sent to the bank were collected and credited to School of Distance Education Account or not.
3. There is a difference between the total arrived by the Computer Section and the total in other statements in respect of DDs.
4. No reconciliation of the Balances in Cash Book with the balances in Bank Pass Book was carried out.

The details are shown below :

As per the statement given by Computer Section (all fees through DDs)	As Per the Register of DDs sent to Accounts Section	As per Receipts & Charges Statement of Annual Accounts (DDs Total except other Receipts)	As per the Statement of Receipts given by Accounts Wing As per Posting Register	As per Vouchers produced in respect of Receipts		
				As per Advice Slips sent by Bank	Revalidation of DDs	Total (5+6)

1	2	3	4	5	6	7
18,19,70,696	17,20,90,846	18,39,03,226	Totals not arrived	Advice Slips produced from July-2017 onwards only in respect of Syndicate Bank. Advice Slips in respect of SBI are not produced. Hence, total amount could not be arrived.		

Necessary immediate action need to be taken to rectify the above discrepancy under intimation to audit. **(Para No.5 of the Audit Notes)**

PARA NO – 1.5

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 - Non- Production of Vouchers in respect of receipts presented to SBI for realization – Not posted in Cash Book on credit side - Reconciliation not done- Immediate action required.
(Rs.13,87,996/-)

During the course of audit and on verification of the Cash Book, Vouchers of receipt bundles pertaining to DDs, Register of Demand Drafts maintained by the Account Section and Bank Statement of Syndicate Bank Account No. 35843070000023, and Bank Statement of SBI A/C No. **10428602531**, it is observed that :

1. Only the Advice Slips in respect of Syndicate Bank were produced to Audit. The Vouchers/ Advice Slips sent by the SBI after realization of DDs to Account Section were not produced to Audit.
2. Cash Book in respect of receipts was not updated from October-2017 onwards in respect of Syndicate Bank. Page-wise /month-wise totals were not calculated and posted.
3. Cash Book of Receipts was not produced to audit in respect of SBI.
4. On verification of the Bank Statement and Draft's Paid Statement (which was sent by Account Section to Bank along with DDs for realisation) the amounts were not tallied in respect of following cases. Immediate attentions is required on this matter.

(Para No.2 of the Audit Notes)

RT.No/Month	Drafts Paid Statement	Bank Statement	Variation
1/ April	3,59,226	3,53,326	5,900
2/ April	1,78,967	1,79,865	898

7/ April	4,95,290	4,91,790	3,500
8/ April	9,15,372 <i>DDs Sequential No. 16341501 to 16341900)</i>	7,16,660	1,98,712
8/ April	4,86,645 <i>DDs Sequential No.17302001 to 17302400)</i>	NIL	4,86,645
10/ April	3,26,350	3,27,350	1,000
13/ April	3,66,505	1,98,950	1,67,555
9/ May	1,59,571	6,46,176	4,86,605
14/July	2,07,481	2,03,570	3,911
12/ Nov	17,80,940	18,14,210	33,270
TOTAL			13,87,996

PARA NO – 1.6

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Variation in Annual Accounts with Cash Books and Bank Statements – Immediate action required.

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that the following variations were noticed in Annual Accounts with that of Cash Books and Bank Statements.

Differences in Receipt and Charges in various Accounts :

Account No	Receipt			Charges		
	Bank Statement	Cash Book	Annual Account	Bank Statement	Cash Book	Annual Account
Andhra Bank Account No: <i>105611011000144</i>	18,54,39,293	3,58,93,516.62	1,22,91,012.62	18,31,02,594	11,38,84,957	18,45,56,915.50
Indian Bank A/c No. <i>409868521</i>	51,46,58,341	No receipt as per Receipt Register	51,19,98,146	50,20,74,449	--Nil--	49,95,64,135
SBI A/c No. <i>33501463240</i> Online I-Collect A/c	34,43,76,486.70	34,43,76,486.70	34,36,89,556.70	27,30,00,649	27,30,00,649	31,30,00,649
SBI A/c No. <i>10428602144</i>	24,011	Not maintained	Not taken into account	8,16,649	Not maintained	Not taken into account *

ICICI Bank A/c No. 006005010847	19,19,01,697.72	Not maintained	18,67,83,856	16,33,16,407.10	Not maintained	16,33,16,406.70
ICICI Bank A/c No. 241101000082	2,15,12,148	Not maintained	2,13,24,678	1,90,14,937.21	Not maintained	1,90,00,000
ICICI Bank A/c No. 241101000083	9,82,064	Not maintained	9,68,440	15,150	Not maintained	0

➤ **ICICI Bank A/c No.241101000082 and ICICI Bank A/c No.241101000083**

New A/cs Opened on 31-1-2017 were taken to Annual Account during this year and were named as Exam Fee payment account and Certificate fee payment account respectively. Though these accounts are new accounts, there is variation in receipts and charges:

A/c No.241101000082 :

- a) *In Receipt : An amount of Rs. 1,87,470 was taken less in Annual Account*
- b) *In Charges: An amount of Rs. 14,937.21 was taken less in Annual Account*
- c) *As there is no cash book, the details of Charges for Rs. 14,937.21 are not known and produced to audit*
- d) *When the amounts received under heads R1021300-11 to 33 towards Examination fee from students even in SBI I Collect A/c, the purpose of opening this new account is not known. The entire receipt from this account was again transferred to SBI I Collect account only.*

A/c No.241101000083 :

- a) *In Receipt : An amount of Rs. 13,624/- was taken less in Annual Account*
- b) *In Charges: An amount of Rs. 15,150/- was not taken in Annual Account*
- c) *As there is no cash book, the details of Charges for Rs. 15,150/- are not known and produced to audit.*

➤ **In Indian Bank A/c No. 409868521:**

- a) *There is no receipt from students to this account during this year.*
- b) *As per Annual Account total receipt of the year from other sources like FDR etc is Rs.51,19,98,146/-. But as per bank statement total receipt is 51,46,58,341/-. Hence an amount of Rs. 26,60,195/- was taken less in receipt of Annual Account.*
- c) *As per bank statement an amount of Rs.50,20,74,449/-was debited as charges, but in Annual Account it was mentioned as Rs. 49,95,64,135/-. The details for balance of the amount Rs. 25,10,314/- towards charges were not produced to audit and not taken in Annual Account.*

➤ **SBI 33501463240 A/c : (Online I-Collect Account)**

- a) *It is totally online account. Still there is a difference in both Receipt and Charges in Bank Account and Annual Account.*

➤ **SBI 10428602144 A/c : (Not taken into Annual Account)**

- a) This Bank Account details were not taken to Annual Account.
- b) Cash Book not maintained.
- c) As per Bank Statement, an amount of Rs.7,92,000/- was transferred to an Account : 0036745899139. But this Account Number was not reflected anywhere in Annual Account. Therefore, the details of charges for an amount of Rs. 7,92,000/- is not known. Immediate action is required to trace out where the money was transferred and include the Account in the Annual Account.

➤ **ICICI Bank A/ C/ No. 006005010847 :**

- a) Entire receipt is through online only. But, there is a difference in Receipt mentioned in Bank Statement and Annual Account for an amount of Rs. 51,17,841-72 (19,19,01,697-72 - 18,67,83,856-00).

The Supervising Authority should check the books of accounts periodically and reconciliation entry should be certified. But, the same was not carried out in the above stated accounts which gives scope for variation in accounts. Certain accounts were not at all taken into Annual Account. Due to the above reasons, the actual financial status of the institution could not be assessed. Immediate action is required to rectify the same.

(Para No.2 of the Audit Notes)

PARA NO – 1.7

Audit on the Accounts of College of Science and Technology, Andhra University, Visakhapatnam for the year 2017-18 - Opening and Closing Balances of Cash Books not reconciled with Pass Book Balances – Needs immediate rectification.

During the course of audit on the Accounts of College of Science and Technology, Andhra University, Visakhapatnam for the year 2017-18, it is observed that the Opening and Closing Balances of Cash Books were not reconciled with the balances of Bank Pass Books as detailed below:

S. No	Account particulars	Bank Account No	Opening Balance as on 01-04-2017		Closing Balance as on 31-3-2018	
			As per Annual Account	As per Bank Pass Book	As per Annual Account	As per Bank Pass Book
1	Scholarship Account	10428602814	-1,92,68,525.00	3,27,74,101.33	-	4,35,39,464.83
2	Science & Tech Account	10428603501	15,08,999.24	15,08,999.24	14,58,173.24	14,58,173.24
3	ACD Fee Account	10428603205	-10,28,314.20	Not produced	12,31,316.80	Not produced
4	TC Fee Account	33431437242	94,820.00	2,90,542.00	3,16,815.00	5,78,924.00
5	BOR Account	30326888516	20,39,387.00	20,39,387.00	29,85,060.00	31,40,887.50

As per Sub Rule.3 of Treasury Rule-10 and Sub Rule-2 of Treasury Rule-1, every DDO should maintain a Cash Book in APTC Form No.5 showing all receipts and charges on day to day basis duly reconciling the balances with the Bank Statement.

The Supervising Authority should check the books of accounts periodically and reconciliation entry should be certified. But, the same was not carried out in the above stated accounts which give scope for variation in accounts. Further, Bank Statement for ACD Account was not furnished to audit. Immediate action would need to be taken for the reconciliation of the Cash Book Balances with Bank Balances and compliance may be furnished to audit for verification. **(Para No.1 of the Audit Notes)**

PARA NO – 1.8

Audit on the Accounts of College of Science and Technology, Andhra University, Visakhapatnam for the year 2017-18 – TC Fee Account – Certain deviations noticed in Cash Book and Bank Pass Books – Needs rectification (Rs.52,511/-)

During the course of the audit on the accounts of the College of Science & Technology for the year 2017-18 as verified from the TC Fee Deposit account, the following deviations were noticed:

- i. An amount of **Rs.52,511/-** was found deposited in Bank Account during the Year. But, the same was not taken to Cash Book as shown below:

Date	Cheque No.	Amount (Rs)
18-11-2017	833053	16,620
18-11-2017	876829	35,191
01-12-2017	129296	200
08-03-2018	545526	100
TOTAL		52,111

- ii. As per Bank Statement, an amount of Rs.43,461/- was shown as amount paid towards invigilation work vide Cheque No. 860450 on Vr No.14/14.9.2017. But, the particulars of expenditure were not forthcoming in Cash Book.

This leads to suspicion of financial irregularity. Immediate action would need to be taken for reconciliation of the Cash Book Balance with that of Bank Pass Book Balance at the end of every month and facts may be reported to audit.

(Para No.7 of the Audit Notes)

ANNEXURE – I

CODE NO: 1

(Variation In Account Figures)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount involved (Rs)
1	1-1	92,25,474-00
2	1-2	3,40,503-94
3	1-3	--NIL--
4	1-4	--NIL--
5	1-5	13,87,996
6	1-6	--NIL--
7	1-7	--NIL--
8	1-8	52,511
TOTAL	8	1,10,06,484-94

CODE NO: 7

**OFFICE MANAGEMENT RESULTING IN SHORT
REALISATION OF DUES INCLUSIVE OF SHORT/ NON-
COLLECTION OF TUITION & SPECIAL FEES e.t.c.**

PARA NO – 7.1

Audit of the Hostels Account, Andhra University, Visakhapatnam for the year 2017-18 - On Production of D.C.B. Statement along with list of inmates in hostel - For verification of collection of Caution Deposit with reference to the list of inmates – Non-Collection of Hostel dues - Needs necessary steps for collection. (Rs.1,98,65,659/-)

The Statement of Demand, Collection & Balance (DCB) and the list of students for the year 2017-18 has been produced to audit. As verified, the DCB register caution deposit was collected from inmates as per the rates fixed by the Authorities, given by the Chief Warden.

As per Article-2 of Financial Code, every Government Servant who is entrusted with the duty of collection of the revenue, should assess the Demand carefully and collect the revenue promptly, duly maintaining the proper accounts of the collections and watch the progress of the collections against the total demand and take prompt steps to collect arrears.

Steps would need to be initiated for collection of the hostel fees from the concerned individuals and to stop such accumulation of pending dues collection in future.

1. Ladies Hostel : (Para No - 11) (Rs.39,72,527/-)

The statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2017-18 has been produced to audit. As verified from the DCB Register, Caution Deposit was collected from inmates as per the rates fixed by the Authorities. As per the statement produced to audit, dues yet to be collected from hostel inmates for the year 2017-18 is **Rs.29,49,890/-**. The total dues yet to be collected from students as on the date of audit is **Rs.39,72,527/- {Rs.10,22,637 (Dues for 2016-17) + Rs.29,49,890 (Dues for 2017-18)}**. The information of arrears pending collection from students of previous years till 2015-16 was not produced to audit. On enquiry, no action has been initiated till today for collection of the same.

2. Arts & Commerce Hostel : (Para No – 7) (Rs.99,15,430/-)

The statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2017-18 has been produced to audit. As verified from the DCB Register, Caution Deposit was collected from inmates as per the rates fixed by the Authorities. As per the statement showing the particulars of hostel inmates dues for the Academic Year from 2007-08 to 2015-16 produced to audit, yet to be collected from hostel inmates is **Rs.2,57,57,303-80** & for the year 2017-18 is **Rs.99,15,430/-**. The total dues yet to be collected from students as on the date of audit upto 2017-18 is **Rs.3,36,17,279.59**. On enquiry, no action has been initiated till today for collection of the same.

3. Engineering College Hostel for Men : (Para No - 9) (Rs.11,35,808/-)

The statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2016-17 has not been produced to audit. As verified from the DCB Register, Caution Deposit was collected from inmates as per the rates fixed by the Authorities. As per the statement showing the particulars of hostel inmates who left without clearing the dues for the Academic Year from 2017-18 produced to audit, is **Rs.11,35,808/-**. The total dues yet to be collected from students as on the date of audit upto 2016-17 is **Rs.9,25,792/-**. On enquiry, no action has been initiated till today for collection of the same.

4. Science College Hostel : (Para No - 6) (Rs.48,41,894/-)

The statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2017-18 has been produced to audit. As verified from the DCB Register, Caution Deposit was collected from inmates as per the rates fixed by the Authorities. As per the statement showing the particulars of hostel inmates dues, it is noticed that amount yet to be collected from hostel inmates for the Academic year 2017-18 is **Rs. 48,41,894/-**. The total dues yet to be collected from students as on the date of audit from 2007-08 to 2017-18 is **Rs.1,73,81,574-75**. On enquiry, no action has been initiated till today for collection of the same.

Abstract of Dues

Sl No.	Institution	Amount due
1	Ladies Hostel	39,72,527
2	Arts & Commerce Hostel	99,15,430
3	Engineering College Hostel for Men	11,35,808
4	Science College Hostel	48,41,894
5	Research Scholars Hostel Account	---
TOTAL		1,98,65,659

PARA NO – 7.2

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2017-18 - On Production of D.C.B. Statement along with list of inmates in hostels eligible for Scholarships – Undisbursed Scholarship amount & Amount yet to be received from Government - Needs necessary action.

The D.C.B. (Demand – Collection – Balance) Statement along with the list of inmates in hostel, who are eligible for scholarships has not been produced to audit. It is informed during the audit that the amounts as detailed below are to be received from the Government. The details of actual Scholarship amount to be sanctioned, amount sanctioned and the details of disbursement of scholarship amount to the eligible students have not been produced to audit so as to verify the undisbursed scholarship amounts, if any, and it's remittance to Government. The same needs to be produced to audit. Hence, the amount is held under objection.

1. Engineering Men's Hostel :

The D.C.B. (Demand – Collection – Balance) Statement along with the list of inmates in hostel, who are eligible for scholarships has not been produced to audit. It is informed during the audit that an amount of **Rs.35,16,318/-** is to be received from the Government as on 05-02-2018. The details of actual Scholarship amount to be sanctioned, amount sanctioned and the details of disbursement of scholarship amount to the eligible students have not been produced to audit so as to verify the undisbursed scholarship amounts, if any, and it's remittance to the Government. The same needs to be produced to audit. Hence, the amount is held under objection.

2. Arts & Commerce Hostel : (Para No.8 of the Audit Notes)

The D.C.B. (Demand – Collection – Balance) Statement along with the list of inmates in hostel, who are eligible for scholarships has not been produced to audit. According to the statement, scholarship was not sanctioned to 193 B.C students, 7 SC Students, 11 ST Students. Reasons for the same have not been informed so as to verify whether the incumbents are not eligible for scholarship or the amount is yet to be released from the Government. Connected records need to be produced to audit. If scholarship is not sanctioned for any reason, mess charges are to be collected from the outgoing students.

3. Ladies Hostel : (Para No.12 of the Audit Notes)

On verification of the statement of the list of students in hostel eligible for scholarship during the year 2017-18 produced to audit, it is noticed that out of the 1590 inmates of the hostel, 633 students belong to BC Category @ Rs.6,130/-, 203 students belong to SC Category @ Rs.7,380/-, 73 students belong to ST Category @ Rs.7,380/-, 18 students belong to BC (B.Ed) Category @ Rs 12,600/-, 11 students belong to SC (B.Ed) Category @ Rs12,600/- and 8 students belong to ST (B.Ed) Category @ Rs 12,600/- are eligible for scholarships from the Government to the extent of **Rs.63,83,370/-**. But, an amount of **Rs.35,44,090/-** was only received from the Government. An amount of **Rs.28,39,280/-** is yet to be received from the Government towards scholarship.

4. Engineering College Hostel for Women : (Para No.7 of the Audit Notes)

On verification, it is noticed that the Demand – Collection – Balance Statement for Caution Money Deposit is not prepared and produced to audit. The list of the inmates of the hostel during the year is also not produced. In the absence of the above, the collection of the Caution Money Deposit could not be verified. Immediate action would need to be taken to prepare and produce the D.C.B (Demand – Collection – Balance) Statement for Caution Money Deposit along with the list of the inmates of the hostel. Steps would need to be initiated for collection of the hostel fees from the concerned individuals so as to stop such accumulation of pending dues collection in future.

5. College of Engineering for Women Account : (Para No.5 of the Audit Notes)

On verification of the statement of the list of students in college eligible for scholarship during the year 2017-18 produced to audit, it is noticed that out of the 994 Students of the college, 499 students belongs to scholarship holders are eligible @ Rs.35,000/- & 18 students @ Rs.20,000/- for scholarships for Tuition Fee from Government to the extent of **Rs.1,90,50,000/-**. But, an amount of **Rs.48,03,550/-** was only received from Government. An amount of **Rs.1,42,46,450/-** is yet to be received from Government towards scholarship.

PARA NO - 7.3

Audit on the Accounts of the College of Engineering(Autonomous), Andhra University, Visakhapatnam for the year 2017-18- Difference in Daily fee collection amount in Cash Book & Pass book – Loss to the institution – Needs immediate action (Rs.81,000/-)

During the course of audit on the accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 81,000/-** was less credited in Bank Account when compared to Daily Fee Collection Register. The details of difference amount of Rs.81,000/- were not produced to audit. As such an amount of Rs 81,000/- is loss to the institution. Immediate action would need to be taken to find out the said amount under intimation to audit.

(Para No.2 of the Audit Notes)

Sl.No	Date	As per DFCR (Daily Fee collection Register)	Date	As per Bank	Difference
1	24-06-2017	6,78,000	30-06-2017	6,58,000	20,000
2	25-10-2017	26,34,625	27-10-2017	25,79,625	55,000
3	08-09-2017	4,94,100	25-09-2017	4,88,100	6,000
TOTAL					81,000

PARA NO – 7.4

Audit of the Platinum Jubilee Guest House Account, Andhra University, Visakhapatnam for the year 2017-18 – Register of Advance Booking for Guest House – Not produced with certification – Final Settlement details not known – Immediate action required.

During the course of audit, with reference to the receipt books, it is observed that some incumbents had paid amounts as advance for booking the guest house rooms as shown hereunder. But, as the Register of Advance Booking of the Rooms is not produced, the details such as, the actual occupancy of the rooms, number of rooms, number of days of occupation, actual amount to be collected from the individual after deduction of the advance paid by the incumbents are not known to audit. On verification of Guest Room Register, at the time of actual occupation, the Receipt Number of the payment of the advance and at the time of vacating the room/rooms receipt no of final payment was not recorded. Hence, it is not possible to verify the payments with reference to the receipt books. As such, it leads to suspicion of misappropriation of funds. Immediate action is needed to avoid financial loss to the institution. **(Para No. 2 of the Audit Notes)**

(The details are given vide APPENDIX– I at Page No: 161)

PARA NO – 7.5

Audit of the Platinum Jubilee Guest House Account, Andhra University, Visakhapatnam for the year 2017-18 – Balance amount refunded to the incumbents - Occupation details with the final settlements - Not produced – Immediate action required.

During the course of audit, with reference to the Refund Bills it is observed that the some refund amount paid to incumbents as detailed below.. But as there are no details of refunds like advance booking of the rooms, receipt number, actual occupancy of the rooms, number of days of occupation with receipt details, balance amount arrived after deduction of the advance paid by the incumbents. The details of Refunds are not produced. On verification of Guest Room Register, at the time of actual occupation the details such as the Receipt Number of the payment of the advance and the time of vacating the room/rooms Receipt Number of final payment are not being recorded. Hence, it is not possible to verify the payments with reference to the receipt books. As such it leads to suspicion of misappropriation of funds. Immediate action is required to avoid such lapses in future in order to contain any financial loss to the institution.

(Para No. 3 of the Audit Notes)

REFUNDS

Vr No/Date	Cheque No	Amount (Rs.)
12/04-05-2017	700895	6640
21/15-05-2017	481704	9280
34/06-2017	481717	31330
73/10-2017	481774	9630
94/01-2018	481798	61335
119/28-02-2018	876023	26320
TOTAL		1,44,535

PARA NO – 7.6

Audit of AU Guest House Account for the year 2017-18 – Very late payment after availing Guest House Rooms – Register of Dues not maintained – Loss to the institution – Held under objection.

During the course of audit on A.U. Guest House Account for the year 2017-18, it is noticed vide Guest Room Register is not being maintained in a proper way. The details such as the time of vacating the room/rooms receipt no of final payment are not being recorded. Hence, it is not possible to verify all the payments with reference to the receipt books. As such it leads to suspicion of misappropriation of funds. Immediate action is required to avoid any financial loss to the institution.

Further, the Register of Dues is not maintained and produced to audit, due to which, the total amount due to be collected from the individuals is not known and to arrive the total loss caused to the institution. Hence, proper record must be maintained and watched regularly for recovery of dues.

(Para No.5 of the Audit Notes)

ANNEXURE - II

CODE NO: 7

(Office Management Resulting In Short Realisation Of Dues Inclusive Of Short/Non-Collection of Tuition & Special Fees etc..)

ABSTRACT OF OBJECTIONS

Sl No.	Para No.	Amount (Rs)
1	7-1	1,98,65,659
2	7-2	---
3	7-3	81,000
4	7-4	---
5	7-5	---
6	7-6	---
TOTAL	6	1,99,46,659

CODE NO: 8

ADVANCES PENDING ADJUSTMENT

PARA NO - 8.1

**Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18–
Advances pending adjustment – Irregular – Amount is held under objection.**

(Rs.3,56,85,958/-)

During the course of the audit of the Andhra University Account, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs. **3,56,85,958/-** was paid towards advances. But the advances were not adjusted at the closure of audit. This is irregular. The amount needs to be adjusted immediately under intimation to audit.

It is further noticed during the audit of AU College of Science & Technology that the bills for adjustment of advances given from General Revenue account were submitted to the Registrar by the concerned Heads of the Departments from time to time, but the Same were not being adjusted by the Registrar Office, over a period of one year. If the administration acted on time, the pending advances would have been minimised. Necessary steps need to be taken to settle the pending advances.

Advances should be adjusted with detailed bills & vouchers and the second advance can only be drawn when the first advance is fully adjusted as instructed by the Government vide Article 99 of Financial Rules.

The details of the pending Advances are given below:

Sl. No.	Name of The Account	Para No in The Audit Notes issued	Amount Rs.
1	2	3	4
1	Deposit Fund Account	4	47,35,362
2	School of Distance Education Account	4	68,02,349
3	U.G.C. Account	2	58,67,255
4	General Revenue Account	6	1,70,91,474
5	Platinum Jubilee Guest House Account	9	1,85,518
6	Dr. B.R.Ambedkar College of Law Account	1	10,04,000
TOTAL			3,56,85,958

(The details are given vide APPENDIX – II at Page No: 164)

ANNEXURE -III

CODE NO: 8

Advances Pending Adjustment

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	8.1	3,56,85,958
TOTAL	1	3,56,85,958

CODE NO: 9

VIOLATION OF RULES

CODE No: 9 - a : PROCEDURAL LAPSES

PARA NO : 9 (a) - 1

Audit of the U.G.C. Account, Andhra University, Visakhapatnam for the year 2017-18 – Excess utilisation over and above the advance given on estimation for U.G.C programmes – Not reimbursed - Source of excess expenditure – Not known - Needs rectification.

During the verification, it is noticed that advances were given to the following individuals to conduct/ organise the Seminars and SAARC Programmes as shown hereunder. The incumbents have incurred expenditure towards the said events. On verification, it is noticed that the expenditure was far more than the advance given and submitted the bills for adjustment and reimbursement.

In Voucher Nos. 54 & 55 mentioned below expenditure is 75% and 20% excess above the advance given. But, the expenditure was limited to advance only. In these cases the reasons for incurring expenditure beyond the estimated advance given is not known. The source from which the expenditure was met from is to be furnished to audit. In the Voucher No.71 mentioned below expenditure is 100% excess above the advance given. But, the expenditure was allowed and the amount was reimbursed.

With reference to the above, it is clear that common procedure was not followed, while sanctioning the advances duly arriving at the estimate of expenditure for the events under UGC. This needs immediate rectification. **(Para No.4 of the Audit Notes)**

Vr. No	Date	Name of the Individual	Particulars	Amount (Rs)
1	2	3	4	5
54	19-04-2017	Prof. Nimma. Venkata Rao, Dept. of Education	Progs. U(4)/organising Seminar/2016-17, dt: 31-03-2017, Bills for 52,478/- against advance 30,000/- expenditure incurred was Rs. 52,478/- But limited to 30,000/-. The source from which the concerned met the remaining expenditure?	52,478
55	19-04-2017	Prof. D. Lalitha Bhaskari Dept. of Computer Engg.	U(4)/Organizing Seminar/2016-17, dt:31-3-17 Expenditure- 60,170/- was limited to 50,000/-	60,170

71	05-05-2017	The Director Centre for SAARC, M. Prasada Rao	U7/SAARC/2016-17, dt: 4-5-2017 Adv. – 1,00,000/- exp- 2,00,760/- Advance Adjustment & reimbursed - 100% (Hike in advance to estimated amount) TA Bills of visiting Faculty – Conveyance allowance 1000+700+1868+1000+1000+1000+ 1000	2,00,760
TOTAL				3,13,408

PARA NO : 9 (a) – 2

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Advances given in excess without calculating the actual requirement of the expenditure - Loss to the institution - Immediate action required.

During the course of the audit of the Accounts of School of Distance Education for the year 2017-18, it is noticed that the huge advances were given to the Deputy Director / Superintendents / Senior Assistants / Junior Assistants etc for payments of remunerations / wages for PCP classes, Practical Classes, Conduction of Exams etc, without arriving at the estimation of expenditure to be incurred and the balance amount of the advance was remitted back to the institution later as shown hereunder.

(Para No.27 of the Audit Notes)

Details of Advances Given		Adjustment details		Remittance of balance amount		Period between Advance & Remittance
Vr. No/Date	Amount	Vr. No/Date	Amount	Date	Amount	
815/8.8.2016-200000 816/8.8.2016-200000 817/8.8.2016-200000 818/8.8.2016-200000 819/8.8.2016-200000 937/29.8.2016-200000 938/29.8.2016-200000	1400000	150/24-5-2017	1234382	7-4-2017-49000 10-4-2017-49000 11-4-2017-49000 12-4-2017-18618	1,65,618	8 Months (Towards PG Spot valuation)
19/22-4-2016	200000	229/12-6-2017	186984	12-6-2017	13,017	1 year 1 month
1316to1320/11-11-2016	50000	256/19-6-2017	26158	17-6-2017	23,842	7 months
1408/16-11-2016	50000	258/19-6-2017	38306	17-6-2017	11,694	7 months

1132/14-10-2016	100000	259/19-6-2017	68156	17-6-2017	31,844	8 months
790/4-8-2016	20000	297/27-6-2017	8040	22-6-2017	11,960	10 months
193,221,222,223,499t o501,547to549/30-5- 16,7-6-16,01-7- 16,11-7-2016	2000000	820/6-11-2017	1839638	30-10-2017- 13362/- 19-9-2017- 49000/- 27-10-2017- 49000/- 14-6-2017- 49000/-	1,60,362	Up to 14 months (Towards UG spot valuation June-2016)
TOTAL					4,18,337	

PARA NO : 9 (a) – 3

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Advances - Huge Amounts Pending Adjustment – Abnormal delay in adjustment of unspent balance without Interest - Irregular – Unspent amount of advance amount held under objection - Needs Action. (Rs. 89,130/-)

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs. **3,85,900/-** was paid towards advance in the name of Prof G.Sudhakar, I/C, Dept.of Human Genetics, College of Science & Techonology, AU towards the expenditure to be incurred for conducting of M.Sc Human Genetics Examinations from April-2007 to Nov-2017 vide Procgs No.A.VI(2)/Spot Adv./Adj./2017-18,dt.21.09.2017 of the Vice Chancellor, Andhra University.

The details of the advances and the expenditure incurred were as shown below :

Expenditure incurred for the conduct of the Examinationa					
(APRIL' 2007 - NOVEMBER' 2017)					
S.No	Date	Advance given by AU	Money spent (Total Bills)	Balance to be returned to AU	Balance to be returned to Prof GSK
1	18-04-2007	50,000	36,424	13,576	-
2	16-11-2007	31,000	28,528	2,472	-
3	02-05-2008	35,000	26,628	8,372	-
4	10-11-2008	21,400	25,860	0	4,460
5	01-05-2009	43,000	36,456	6,544	-
6	23-11-2009	30,000	25,692	4,308	-
7	16-04-2010	30,000	25,845	4,155	-
8	01-11-2010	20,000	21,032	0	1,032
9	06-05-2011	30,000	25,033	4,967	-
10	21-10-2011	15,000	14,726	274	-

11	31-03-2012	22,500	20,270	2,230	-
12	29-10-2012	18,000	17,201	799	-
13	30-03-2013	20,000	18,946	1,054	-
14	20-12-2013	20,000	13,806	6,194	-
15	April-2014	Direct Bills	11,226	-	-
16	Nov-2014	Direct Bills	13,512	-	-
17	April-2015	Direct Bills	12,374	-	-
18	Nov-2015	Direct Bills	15,178	-	-
TOTAL			3,88,737	54,945	5,492
Total Advance			3,85,900		
Reimbursement			2,837		

As per AP Financial Code, the advance should be adjusted on completion of the work/for the purpose which it was granted. But, the above advances to a tune of Rs. 3,85,900/- were taken long back during the period from April-2007 to Dec-2013 in different spells. Out of the advance of Rs 3,85,900/- taken, the unspent amount of Rs. 54,945/- was retained with him for all these years, nearly one decade. This is highly irregular and objectionable. Without remitting the unspent amount of Rs. 54,945/- to AU Funds alongwith interest, the individual submitted the expenditure bills in the year 2015 for Rs. 52,290/-, for adjustment against the unspent balance of previous advances. The same was admitted by AU authorities against Adjustment Voucher No.60 dt:21-9-2017.

A Government Servant who is granted advance shall be responsible for its adjustments/repayment within 3 (THREE) months of Sanction or Completion of work/purpose. Unless the first advance is adjusted, the subsequent advances shall not be sanctioned.

The Individual should remit an amount of **Rs 89,130/- (the unspent amount of Rs.54,945/- (out of the advances given) + Rs. 34,185/-, simple interest @8% from time to time till today, as shown hereunder).**

Date of Advance taken	Date of adjustment	Amount of Advance given	Unspent amount	Period of retention of unspent amount	Interest amount @8% to be recovered
1	2	3	4	5	6
18-04-2007	21-09-2017	50,000	13,576	10	10,860.8
16-11-2007	21-09-2017	31,000	2,472	10	1,977.6
02-05-2008	21-09-2017	35,000	8,372	9	6,027.84
10-11-2008	21-09-2017	21,400	0	9	0
01-05-2009	21-09-2017	43,000	6,544	8	4,188.16
23-11-2009	21-09-2017	30,000	4,308	8	2,757.12
16-04-2010	21-09-2017	30,000	4,155	7	2,326.8

01-11-2010	21-09-2017	20,000	0	7	0
06-05-2011	21-09-2017	30,000	4,967	6	2,384.16
21-10-2011	21-09-2017	15,000	274	6	131.52
31-03-2012	21-09-2017	22,500	2,230	5	892
29-10-2012	21-09-2017	18,000	799	5	319.6
30-03-2013	21-09-2017	20,000	1,054	4	337.28
20-12-2013	21-09-2017	20,000	6,194	4	1,982.08
TOTAL INTEREST					34,184.96 Say Rs.34,185

Hence, an amount of Rs. **89,130/-** is held under objection and immediate action would need to be taken to recover the same from the individual under intimation to audit. **(Para No.17 of the Audit Notes)**

PARA NO : 9 (a) – 4

Audit of the Engineering College Men’s Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 – Festival Advances given to Hostel Daily Wage Employees - Irregular expenditure – Advances Recoverable Register - Not maintained – Needs rectification.

(Rs.7,70,000/-)

On verification, it is noticed that Festival Advance was sanctioned to the Hostel Daily Wage Employees duly taking the surety from Regular / 28-Days Employees. There is no provision to meet such expenditure from the money collected from the students. Further, The Advance Recoverable Register is also not being maintained to verify the recovery of the advances paid. This is irregular. Immediate action is required to stop this practice under intimation to audit. **(Para No. 3 of the Audit Notes)**

The details are given below :

Vr.No.	Date	Particulars	Amount in Rs
252	28-12-2017	Christmas/ Pongal Advance for 146 Members	7,65,000
267	20-01-2018	Christmas/ Pongal advance for One Member	5,000
TOTAL			7,70,000

PARA NO : 9 (a) – 5

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 – Festival Advances given to Hostel Daily Wage Employees - Irregular expenditure – The Advance Recoverable Register – Not maintained – Needs rectification

On verification, it is noticed that an amount of Rs.2,24,000/- was sanctioned as Festival Advance to the Hostel Daily Wage Employees duly taking the surety from Regular / 28-Days Employees. There is no provision to meet such expenditure from the money collected from the students. Further, The Advance Recoverable Register is also not being maintained. This is irregular. Immediate action would need to be taken to stop this practice under intimation to audit. **(Para No.3 of the Audit Notes)**

PARA NO : 9 (a) – 6

Audit of the Engineering College Men’s Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 - On Production of D.C.B (Demand – Collection – Balance) Statement along with list of inmates in hostel - For verification of collection of Caution Deposit with reference to the list of inmates – Non-Collection of Hostel dues - Needs necessary steps for collection. **(Rs. 11,35,808/-)**

The Statement of Demand - Collection - Balance (DCB) and the list of students in hostel for the year 2016-17 has not been produced to audit. As verified the D.C.B (Demand – Collection – Balance) Register, Caution Deposit is being collected from inmates as per the rates fixed by the Authorities. As per the statement showing the particulars of hostel inmates who left without clearing the dues for the Academic Year from 2017-18 produced to audit, is **Rs. 11,35,808/-**. The total dues yet to be collected from students as on the date of audit upto 2016-17 is **Rs. 9,25,792/-**. On enquiry, no action has been initiated till today for collection of the same.

As per Article - 2 of Financial Code, every Government Servant, who is entrusted with the duty of collecting the revenue, should assess the Demand carefully and collect the revenue promptly, duly maintaining the proper accounts of the collections and watch the progress of the collections against the total demand and take prompt steps to collect arrears.

Steps would need to be initiated for collection of the hostel fees from the students and to stop such accumulation of pending dues collection in future.

(Para No.9 of the Audit Notes)

PARA NO : 9 (a) – 7

Audit of the Engineering College Women Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 – Non-preparation and production of D.C.B (Demand – Collection – Balance) Statement for Caution Money Deposit - Needs immediate action.

On verification, it is noticed that the D.C.B (Demand – Collection – Balance) Statement for Caution Money Deposit is not prepared and produced to audit. The list of the inmates of the hostel during the year is also not produced. Hence, in the absence of the above, the collection of the Caution Money Deposit could not be verified. Immediate action would need to be taken to prepare and produce the D.C.B (Demand – Collection – Balance) Statement for Caution Money Deposit along with the list of the inmates of the hostel.

As per Article-2 of Financial Code, every Government Servant who is entrusted with the duty of collecting the revenue, should assess the Demand carefully and collect the revenue promptly, duly maintaining the proper accounts of the collections and watch the progress of the collections against the total demand and take prompt steps to collect arrears.

Steps would need to be initiated for collection of the hostel fees from the concerned individuals and to stop such accumulation of pending dues collection in future.

(Para No.7 of the Audit Notes)

PARA NO : 9 (a) - 8

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Deviations to the work in excess of 50% of the original estimates – Specific reasons not furnished - Carried out as a routine practice – Irregular – Needs immediate action to discontinue the practice.

During the verification, it is observed that there are routine deviations of more than 50% to the original estimates. It seems that the Estimates prepared are not realistic as almost all the works were executed with deviations. In some cases, the deviations are as high as 80% to the original estimates. This is irregular.

No systematic approach is being followed to curtail the deviation in the work. This practice shall have to be dispensed with. The Estimates need to be prepared more realistically giving very little scope for any deviations. **(Para No.1 of the Audit Notes)**

PARA NO : 9 (a) - 9

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – New Items of work executed without prior approval – Full rate paid instead of part rate - Carried out as a routine practice – Irregular – Needs immediate action to discontinue the practice.

As observed, new items of work have been executed without prior orders of the Competent Authority. As per the instructions issued in P.W.D. Code, prior orders of the Competent Authority needs to be obtained before the inclusion of any new items during the execution of works. For all the new items executed in the intermittent work bills, only part rate is to be paid instead of full rate. But, as observed, all the new items are being paid at full rate. The data for the new items is to be calculated and rate also needs to be arrived at before the payment. But, no such procedure has been followed in the Engineering Section.

Immediate action is required to follow due procedure while including new items during the execution of the work. This practice has to be immediately dispensed with as it contravenes the rules. **(Para No.2 of the Audit Notes)**

PARA NO : 9 (a) - 10

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Standard procedure for execution of works not followed – Technical Sanctions are not being obtained – Irregular – Needs immediate action.

As observed, there is a standard procedure for the execution of works. The estimates prepared without following the due procedure of obtaining Technical Sanction from the Competent Engineering Authority in the Engineering Section. Obtaining Technical sanction is a very important prerogative before the execution of the work *vide Article 185 of A.P.Financial Code*. Only Administrative Sanction is being obtained from the Vice Chancellor.

Immediate action is required to follow the due procedure of obtaining Technical Sanction prior to the execution of the works. **(Para No.3 of the Audit Notes)**

PARA NO : 9 (a) - 11

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Payment of Advances to contractors for the execution of works – Irregular - No interest is being recovered for the advances paid – Highly irregular – Needs immediate action to dispense with this irregular practice.

As observed, in some instances Advances are being paid to the contractors and they are being adjusted in the final bills. But, as per the provisions contained in The AP PWD Code, only Mobilisation Advance for mobilising labour and machinery can be paid to the contractors for the works which need mobilisation of labour and machinery whose estimate is over and above one crore and the maximum limit of such advances is 10% of the Estimate.

These advances shall have to be paid only on production of Bank Guarantee by the contractor. The advance so paid should be recovered along with interest based on Bank PLR Quotient. Apart from this no advance shall be paid to any work which does not require mobilisation of machinery and material. But, as verified, advances are being paid to the contractors in a routine manner without observing the basic norms. It is even pathetic that no interest is being recovered for the advances paid. This is highly irregular.

Immediate action would need to be taken to dispense with this practice as this results in undue loss to the institution in the form of interest and it violates the basic norms of execution of the work. **(Para No.4 of the Audit Notes)**

PARA NO : 9 (a) - 12

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Agreements are not being concluded for the works entrusted on nomination basis – Highly irregular - Needs action.

As observed, no agreements are being concluded with the successful bidders for the works which are entrusted on nomination basis. Agreements are statutory documents which will secure the execution of works and they stand as a testimonial of guarantee in the event of any judicial complication that arises with the contractor. By not concluding the agreements, the institution (Andhra University) is put to risk of loss in the event of abandonment of the work or any other disturbance like natural calamity during the execution of work. This shows the callousness on the part of the University Engineering Section to adhere to the basic norms in the execution of works.

Immediate action would need to be taken to conclude agreements for all the works as they safe guard the interests of the organisation. **(Para No.6 of the Audit Notes)**

PARA NO : 9 (a) - 13

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Third Party Quality Control – Not provided – Irregular - Needs action.

As observed, there exists no Third Party Quality Control to check the quality of the works taken up by the University Engineering Section. Third Party Quality Control is a crucial agency to measure the qualitative execution of the work and report any lapses on the part of the contractor. As University is well equipped with Civil Engineering Department, the services of the Department can be utilised to check the quality of the works.

Immediate action may be taken in this regard under intimation to audit.

(Para No.7 of the Audit Notes)

PARA NO : 9 (a) - 14

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Necessary certificates not being recorded in the Measurement Books – Needs action.

As observed, Statutory Certificates such as Work Completion Certificate, Removal of Debris Certificate, etc., shall have to be recorded in the Measurement Books with proper attestation. But, no such certificates are being recorded in the Measurement Books. Instead of this, the Work Completion Certificate is recorded on a separate paper and enclosed to the file. This implicates that the standard procedures are not being followed in the University Engineering Section.

Immediate action would need to be taken to follow all the procedures as prescribed in The AP Public Works Department Code and The AP Detailed Standard Specifications and General Principles of Engineering Contracts.

(Para No.8 of the Audit Notes)

PARA NO : 9 (a) - 15

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Standard procedure for arriving at the rates for different items of the works – Not being followed – Irregular – Needs immediate action.

During the course of audit, it is noticed that standard procedure for arriving at the rates for different items of the works is not being followed in the University Engineering Section. Standard Schedule of Rates is the base for arriving at the Rates for different items during the execution of works. A committee has to be set up and the leads have to be arrived at and rates for different items have to be finalised under certification by the Competent Authority. The copy of Standard Schedule of Rates produced to audit has not been attested by any of the engineering Authorities. In the absence of the approved Standard Schedule of Rates, the authenticity of the rates could not be verified in audit. Excess payment, if any, made in this regard shall have to be recovered from the person/persons responsible. This is once again implicates that the standard procedures are not being followed in the University Engineering Section.

Immediate action would need to be taken to follow all the procedures as prescribed in The AP Public Works Department Code and The AP Detailed Standard Specifications and General Principles of Engineering Contracts for arriving at the rates based on Standard Schedule of Rates under intimation to audit.

(Para No.9 of the Audit Notes)

PARA NO : 9 (a) - 16

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Non-recovery of Earnest Money Deposit (EMD) at the commencement of the work - Needs immediate action.

During the course of audit, it is noticed that the Earnest Money Deposit is not being paid by the contractor at the commencement of the work. Instead, it is being recovered at the time of the payment of the bill to the contractor. Earnest Money Deposit is a form of Security Deposit which needs to be paid by the contractor before the commencement of the work ensuring that the contractor will not breach the terms of the contract and also ensuring that organisation will not be put to loss in the case of breach duly forfeiting the same. But, the very purpose of collecting Earnest Money Deposit is defeated by not collecting the same from the contractor at the commencement of the work.

This is highly irregular. This practice shall have to be stopped immediately keeping in view of the interests of the organisation. Immediate action would need to be taken in this regard to under intimation to audit.

(Para No.11 of the Audit Notes)

PARA NO : 9 (a) - 17

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Works not being insured - Insurance coverage for the work not being obtained – Technical persons are not being appointed – Needs immediate action.

During the course of audit, it is noticed that the works are not being insured duly obtaining insurance coverage for the work from the contractors. The insurance of the works for the Estimate Contract Value (ECV) of the work needs to be obtained from the contractors for ensuring possible loss due to natural calamities, fire accidents etc. The insurance coverage shall have to cover the defect liability period also. But, as verified, no insurance coverage is being obtained from the contractors. This is irregular.

The Technical Persons shall also be appointed for ensuring quality execution of the works whose estimate value exceeds 10.00 lakhs. But, no such appointments were made by the contractors. This also results in below-par execution of the quality work.

This is highly irregular. Immediate action would need to be taken to implement the above measures keeping in view of the interests of the organisation.

(Para No.12 of the Audit Notes)

PARA NO : 9 (a) - 18

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Execution of the works – Register of Works not being maintained properly – Needs rectification.

During the course of audit, it is observed that the Register of Works is not being maintained properly. Register of Works plays a crucial role in the Engineering Section. It should have a record of works in a chronological sequence. It should be maintained in forms PWA-12 and PWA-13. All the proposed works and ongoing works shall have to be noted in this Register. The details such as Name of the work, Estimate Value of the work, Estimate Contract Value of the work, Tender Percentage, Name of the Contractor (successful bidder), details of EMD & ASD paid, the stages of the work including the completion and details of the payments made to the contractor etc have to be recorded in the Register. The Register is maintained in a bad shape without any certification by the Competent Authority. The office itself is not in a position to provide the details of the works completed during the financial year.

Immediate action would need to be taken to maintain the Register of Works properly exhibiting all the above details and produced for verification in audit.

(Para No.13 of the Audit Notes)

PARA NO : 9 (a) - 19

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Execution of works – Some important Registers are not being maintained and some Registers are not being maintained properly – Needs rectification.

During the course of the audit, it is noticed that several works have been executed by the University Engineering Authorities that include civil, electrical and water supply works during the year. On verification, it is found that some important Registers are not being maintained and some Registers are not being maintained properly as detailed below:

Register of Measurement Books :

This is also a very important register to be maintained in the Engineering Section. All the Measurement Books received from the University have to be entered in this register. Each Measurement Book has to be assigned a particular number. The issue of the books to the Engineering Authorities need to be entered in the register. The completed Measurement Books also need to be entered and efforts shall have to be taken to keep the records in safe custody of the authorities. Any loss of the Measurement Books should be brought to the notice of the Competent Authority immediately. But, on verification, it is found that The Register of Measurement Books is not being maintained in the University

Engineering Section. Immediate action would need to be taken to maintain the Register and produce the same in subsequent audit.

Register of Tender Schedules :

Register of Tender Schedules is also one of the important registers that need to be maintained in the Engineering Section. The receipt of the Tender Schedules from the University Authorities shall have to be entered in the Register. The sale of Tender Schedules to the bidders also need to be entered in the Register.

But, on verification, it is found that the Register of Tender Schedules is not being maintained in Engineering Section of the University. Immediate action would need to be taken to maintain the Register and produce the same to audit in subsequent audit.

Register of Money Value Forms :

The Register of Money Value Forms is also one of the important Registers to be maintained in the Engineering Section. The receipt, issue and balance of all the important documents and forms like Measurement Books, Tender Schedules etc. shall have to be entered in the Register to prevent any misuse of the same. The balances at end of the financial Year need to be certified by the Competent Authority after due physical verification.

But, on verification, it is found that the Register of Money Value Forms is not being maintained in the Engineering Section of the University. Immediate action would need to be taken to maintain the Register and produce the same to audit in subsequent audit.

(Para No.15 of the Audit Notes)

PARA NO : 9 (a) - 20

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Construction of AU Convention Centre – Inordinate delay in construction – Piece meal sanction of several works related to the Convention Centre – Irregular – Needs action.

As observed, Andhra University proposed the construction of Convention Centre for providing world-class facility for international seminars and conventions. The project was sanctioned for an estimate of Rs.6.50 crores. The civil part of the work was entrusted to the contractor for an estimate of Rs.4.80 crores in August-2010 with a target completion date of May-2011. But, the work was not completed as per the schedule and the contractor didn't heed the repeated requests as well as the warnings for the completion of the work. The contractor abandoned the work unfinished in September-2012. However, the contract was revived based on the request made by the contractor and the agreement period was extended further. But, again the contractor failed to abide by the date of completion and expressed unwillingness to continue the work. As per the request of the contractor, the final bill was paid and the balance of the work is entrusted to another contractor.

In this regard, it is observed that no penalty or liquidity damages were imposed and recovered from the contractor. It is also observed that an expenditure of Rs.25,00,643/- has been incurred for works that have been taken up in piece meal enhancing the cost of the project enormously. It is not known to audit whether these works are within the scope of the total estimate of the project or not. Hence, the expenditure is held under objection.

The same was taken as objection in the Audit Notes for the year 2014-15 and 2015-16.

The following are some of the additional works taken up along with the main work up to 2017-18

Sl No.	Details of the work	MB No	Estimate Value of the work	Gross expenditure
1	Providing acoustical panelling work to the Convention Centre. (2013-14)	M Book not produced	47,17,000	File not produced. Hence, gross expenditure is not known
2	Providing of perforated false ceiling to the Convention Centre (2014-15)	3414	9,33,000	9,32,361
3	Extension of lift well (RCC Structure) at the Convention Centre (2017-18)	3867	10,50,000	10,69,814
4	Providing RCC Beam for portico at the entrance of the Convention Centre (2017-18)	3632	65,000	58,047
5	Construction of rooms for air handling units in 5 th floor at the Convention Centre. (An advance of Rs.3,50,000/- has been given for this work)	3863	---	4,40,421
TOTAL				25,00,643

There are many other works also taken up related to the Convention Centre during the years 2017-18 and 2018-19. The complete details of all the subsidiary works taken up along with the main work have not been produced to audit. The same may be produced for verification in audit. **(Para No.5 of the Audit Notes)**

PARA NO : 9 (a) - 21

Audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18 - Proper and systematic procedure is not being followed to account for the utilisation of the paper and other print material – Irregular – needs immediate action.

During the course of audit, It is observed that the procedure of placing indent from the section where the works will be carried out through a running file to the stock issuing authority is not being followed. No systematic procedure is being followed to record the usage of different types of paper and other print material. No Abstract Register is being maintained and the staff themselves are not in a position to arrive at the total quantity of paper utilised for the print works carried out by the institution during the financial year. A haphazard way of keeping small unsigned pieces of papers as a token of record of the utilisation of the print material is being practiced. The papers, such as, the indents, estimations etc. are being kept in a cover without filing them. There seems to be no proper watch and ward in this regard.

Immediate action would need to be taken to systematise the record of utilisation of the print material in the institution. **(Para No.3 of the Audit Notes)**

PARA NO : 9 (a) - 22

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Purchase of stationery – Stock issue not recorded - Amount held under objection.

(Rs. 1,24,18,740/-)

On verification, it is observed that an amount of **Rs.1,24,18,740/-** was incurred towards purchase of various stationery items and entire stock was issued directly to Press & Publications. The total number of work orders and the utilisation of paper for printing during the year were not written. On verification of the stock registers maintained in Press & Publications during audit, it is noticed that

- a. Purchases were taken to Stock Register but time to time issue of stock and periodical certifications by the competent authority as required manner were not found. When there is no issue of stock opening balance + purchases during year should be the closing stock at the end of year. But it is informed during audit, existing available stock at the end of the year was recorded as closing stock.
- b. The total number of work orders and the utilisation of paper for printing during the year were not entered in stock register.
- c. The Sree Ushodaya Books & Stationery having huge turn over issued manual bills also gives scope for malpractices.

In view of the above observations, in audit it is opined that there is scope for leakage of funds in the form of misuse of paper and hence the above expenditure is held under objection.

Therefore, the Executive Authority is directed to take necessary action to update the stock register with time to time issue of the stationery as per work orders and loss caused if any in this regard would need to be recovered from the person or persons responsible and compliance may be reported to audit. **(Para No.3 of the Audit Notes)**

Vr No	Date	Name of the firm	Proceeding Date	Amount
1	2	3	4	5
2128	17-10-2017	M/s Sree Ushodaya Books & Stationery - Bill. No: 11,12 &13, Dtd: 26-09-2017, Bill Nos. 14 & 15 Dtd::27-09-2017	A IV(1)/ Annual Indent / 17-18, Dtd: 17-10-2017	55,13,579
2213	07-11-2017	M/s Sree Ushodaya Books & Stationery - Bill. No: 22 & 23, Dtd:28-10-2017 & Bill Nos. 24,25 & 26, Dtd:30-10-2017	A IV(1)/ Annual Indent Stationery/ 17-18, Dtd: 06-11-2017	57,54,638
2265	20-11-2017	M/s Sree Ushodaya Books & Stationery Bill. No: 19 dt: 27-10-17	A IV(1)/ Annual Indent Stationery/ 17-18, Dtd: 17-11-2017	1,29,000
2453	30-12-2017	M/s Sree Ushodaya Books & Stationery - Bill No: 43 & 44/30-11-2017	A IV(1)/ Annual Indent Stationery/ 17-18, Dtd: 28-12-2017	1,92,150
2839	13-03-2018	M/s Andhra Stationery Syndicate, VSP	Prog. No. A -IV/ Annual Indent stationery/ 2017-18. Bill No: 4969, Dtd: 05-12-2017 for Rs. 1,21,498/-	3,47,757
2840	13-03-2018	M/S Stationery Syndicate, VSP	Bill No. 414, Dtd. 18-12-2017 for Rs. 37,259/-	
2841	13-03-2018	M/s Sree Ushodaya Books & Stationery, VSP	Bill. No: 60, Dtd: 06-02-2018 for Rs. 1,89,000/-	
2944	23-03-2018	M/s Sree Ushodaya Books & Stationery, VSP	66,68,71& 72, Dtd: 16-02-2018 for Rs.12,750/-, 12,750/-, 60, 000/-, & 60,000/-,	2,60,700
2945		M/s Andhra Stationery Syndicate, VSP	6675 & 6751, Dtd 22-02-2018 & 26-02-2018 for Rs. 19,440/-, 95,760/-	
3167	31-03-2018	M/s Sree Ushodaya Books & Stationery, VSP	Bill. Nos: 84, 85, 91 & 92, Dtd: 31-03-2018 for Rs.1,58,993/- & 61,923/-	2,20,916
TOTAL				1,24,18,740

PARA NO : 9 (a) - 23

Audit of the Hostels Account, Andhra University, Visakhapatnam for the year 2017-18 – Huge amounts were spent towards execution of works – The execution was taken up independently despite the existence separate University Wing – Procedural lapses - Highly irregular – Immediate action required. (Rs. 18,22,137/-)

On verification, it is noticed that an amount of Rs. **18,22,137/-** has been spent on the execution of works during the year 2017-18. Though a separate University Engineering Wing exists in the University to oversee all the works, executing works without even following the basic norms is highly irregular. This not only results in excess and irregular payments to the contractor, but also hampers the quality of the works and causes immense loss to the organisation.

The Basic norms for execution of works such as :

- The project report shall provide the details like, justification for the need of the work, details of scope of the work etc.
- Obtaining Administrative Approval from the Competent Authority
- Preparation of the Estimates based on the data and SSR Rates containing the detailed specifications and quantities of various items to be executed.
- Budget provision as well as the availability of the funds under the respective head shall have to be mentioned in the Note File
- Tenders / quotations have to be invited and processed in accordance with rules and lowest Tender needs to be approved.
- A Work Order has to be issued.
- Measurements of all items shall have to be recorded in Measurement Books. Measurements shall be taken jointly by the official designated for the purpose and the contractor. They have to be check measured by the Competent Authority.
- Stock Register for the items purchased needs to be maintained
- Payment shall have to be made after verification of the final certificate of satisfactory completion of the work within the stipulated time, furnished by the Engineering Department/Competent Authority.

The execution of the works within the purview of Andhra University shall have to be carried out by the University Engineering Wing only. Hence, the amount is held under objection. Immediate action needs to be taken to discontinue this practice in all the departments of the University under intimation to audit.

Sl. No	Hostel Name	Para No	Amount (Rs)
1	Platinum Jubilee Guest House	6	15,37,457
2	Ladies Hostel	10	2,84,680
TOTAL			18,22,137

(The details are given vide APPENDIX – III at Page No:179)

PARA NO : 9 (a) - 24

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2017-18 – No Dittam for meals was prescribed in all hostels- Needs rectification.

During the verification of mess bill book of the hostels, it is noticed that there is a lot of variation in respect of the issue of gas cylinders and certain provisions. It is purely due to lack of Dittam to all the hostels. Immediate action needs to be taken to preparation of Dittam duly taking into consideration of all factors.

In the following Hostels, Dittam for meals was not prepared.

Sl.No	Hostel Name	Para No
1	Science Hostel	7
2	Engineering Mens Hostel	11
3	Arts & Commerce Hostel	9
4	Ladies Hostel	13

PARA NO : 9 (a) - 25

Audit of the U.G.C. Account, Andhra University, Visakhapatnam for the year 2017-18 – Refund of unspent balance of advance to UGC – Interest not paid - Amount held under objection.

During the verification it is noticed that an amount of Rs.28,50,200/- was refunded as mentioned hereunder without utilising for the purpose for which it was sanctioned as advance on receipt of the grant from U.G.C., New Delhi. In this regard it is noticed that

- a) Only Principal amount of Rs. 28,50,200/- was refunded
- b) An amount equivalent to @ 10% per annum on advance towards simple Interest of Rs. 28,50,200/- refunded, i.e on non-utilized amount has to be charged and collected from the individual responsible from the date of issue

and to the date of refund, as per provisions contained in General Financial Rules of Government of India .

Hence an amount is held under objection. **(Para No.6 of the Audit Notes)**

Vr. No.	Date	Particulars	Amount (Rs)
1	2	3	4
85	08-05-2017	Refund of unspent balance to UGC-506/- College of Science & Technology – UGC-SAP-CAS U5/UGC-SAP-CAS-I/Botany/2017, dt: 6-5-2017 Not know with or without interest	506
91	18-05-2017	UGC-PDF for SG to Dr.M. Ratna Raju, Dept. of Zoology, U2/PDF/182/2011-12, dt: 17-5-2017	2,717
104	31-05-2017	Towards RGNF Scholars -2005 -06 U2/RGNF/Refund/2005-06, dt: 29-5-17,	14,74,352
121	08-06-2017	BSR Research fellowships , out of 1,80,000/- unspent 24,677/- refund to UGC U6/BSR/N-SAP/PNCO/2016-17, dt: 20-05-2017	1,80,000
165	24-07-2017	UGC/Physics/SAP_CAS-II/2012-17- Dept. of Physics, Equipment grant – Refund of unspent amount Rs. 2,00,000- U5/Phy/SAP-CAS-II/2007-12	2,00,000
166	25-07-2017	UGC-SAP-DRS-I Programme – Dept. of Statistics – Refund to UGC – Rs.5,00,000/- towards building grant, U5/UGC-SAP-DRS-I/2017, 25-7-2017	5,00,000
199	16-08-2017	UGC-JRF-Engg.Tech-Mr. Santosh Kumar Ranjit Dept. of Pharmacy – Refund of unspent amount, U2/JRF/Engg. Tech./2017-18, dt: 21-7-2017 Sanctioned Grant = 3,38,600/- Refund = 87,854/-	87,854
203	17-08-2017	JRF-Engg- Mekha .Venkata Srikanth Dept. of Pharmaceutical Science Sanctioned Grant = 2,21,710/- Unspent = 5,110/-	5,110
237	11-09-2017	Refund of unspent balance to UGC (Depf. Of Botany) U5/UGC-SAP-CAS/Botany/2017 Dt: 07-09-2017	13,626
239	18-09-2017	Refund of unspent balance to UGC, Dept. of Civil Engineering U5/UGC-SAP-DRS-1/Civil/2017, dt: 15-09-2017	15,240
243		Adjustment against advance – Refund of unspent	90,000

	22-08-2017	account Dept. of Pharmaceutical Science U2/M.E/M.Tech/2017-18, dt: 15-09-2017 Advance = 18,18,000/- Adjustment = 17,28,000/- Cheq. No. 637967	
277	20-10-2017	Remuneration – Refund of unspent balance Dr. P. Radhika, PI- Dept. of Bio-Chemistry ,U2/UGC-MRP/PR/Bio-Chem./2013, dt:17-10-17 RS-1,91,336(1,79,787+11,549)	11,549
411	27-01-2018	Refund of unspent amount , B. Prasanthi Dept. of Pharmaceutical Sciences: Grant = 5,04,753 Unspent = 2,59,753 U2/JRF/Engg.Tech/2017-18, dt: 24-01-2018	2,59,753
465	28-02-2018	Payment of unspent amount refunded to UGC, New Delhi, Prof S. Sumitra, Director, Dr. Durgabia Deshmukh Centre for Women’s Studies, AU U7/DDDCWS/2012- 2017, dt: 27-02-2018	9,493
TOTAL			28,50,200

PARA NO : 9 (a) - 26

Audit on the Accounts of Press & Publications, Andhra University, Visakhapatnam for the year 2017-18 – Printing Works completed without work orders placed by the School of Distance Education and General Section – Proper Procedure not followed - Needs immediate action.

During the course of audit on the accounts of Press & Publications for the year 2017-18, on verification of work orders placed by the School of Distance Education(SDE) with that of Press & Publications as per the register of work orders maintained, it came to the notice that, the following work orders for an amount of **Rs.1,64,177/-** were shown as done by the Press & Publications for School of Distance Education during the years 2017-18, in which the work orders were not actually placed by the School of Distance Education as per their records. Early action would need to be taken to rectify this procedural lapse.

As per Register of Work Orders of Press & Publications for the year 2017-18						
S.No	Work Order No.	Date	Name of the party	Name of the work	No. of copies	Amount (Rs.)
1	2/SDE	12-04-2017	Director, SDE Stationary section	Second year B.Ed. Paper-IV Sociological foundations of Educations	500 books	44,010

2	3/SDE	12-04-2017	Director, SDE	II Year B.Ed. Paper-VIII, Class Room Management Leadership & action research	500 books	40,348
3	4/SDE	12-04-2017	Director, SDE Stationary section	II year B.Ed. Paper-IX Art Education	500 books	40,598
4	5/SDE	22-04-2017	Director, SDE AU EIII Section,	PG Diploma Examination applications	1000 copies	6,025
5	7/SDE	10-05-2017	Director, SDE Stationary section	1. PG Diploma timetable	1000	31,115
				3, MBA II year time table	500	
				4. MHRM time table	300	
				5. LLM time table	200	
				6. PG/professional course	2200	
				7. MBA time table	400	
				8. MJML time table	150	
6	37/SDE	28-02-2018	Prof. B. Mohini, Director , SDE	I year mark memo's II year PCS	6 books 6 books	2,081
TOTAL						1,64,177

Further, it is noticed that there is no proper procedure followed by the School of Distance Education for placing the work orders to Press and publications. Some work orders were sent directly to the Press by School of Distance Education and recorded in their registers. And certain other work orders were sent through A6 section of the Andhra University, which were not recorded in the records of School of Distance Education, which leads to suspicion of payment by School of Distance Education to press towards work orders. It needs proper channel for work orders to be adopted. **(Para No.4 of the Audit Notes)**

PARA NO : 9 (a) - 27

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Non- Maintenance of separate Cash Books for various Bank Accounts i.e Syndicate Bank And State Bank of India – Irregular - Needs Rectification.

During the course of the audit on the Accounts of the School of Distance Education, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that from SBI Account No. **10428602531** some SBI cheques were issued towards some payments for which

expenditure was posted in Cash Book of Syndicate Bank Account without maintaining separate Cash BNook for SBI. Due to which the amounts transferred to SBI Account and the amounts paid through SBI cheques both were debited in Cash Book of Syndicate Bank Account. Hence the Cash book balance will never be reconciled with Bank Book balance of Syndicate Bank Account. A separate Cash Book needs to maintained for SBI Account with out clubbing with the Syndicate Bank Account. **(Para No.6 of the Audit Notes)**

PARA NO : 9 (a) – 28

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 –Maintenance of Syndicate Bank Current Account No. 35843070000165 without operating – Caused Financial loss to the institution – Immediate action required – Held under objection. (Rs.4,84,937-59)

During the course of the audit on the Accounts of the School of Distance Education, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that **Syndicate Bank Account No. 35843070000165** which is current account has not been operating since the middle of the year 2015-16. The reasons for accumulating the amounts in this current account during 2016-17 are not furnished to audit. The account was kept idle with a balance of Rs **41,72,618-92 as on 31-3-2018.**

As arrived here under, if the amounts were transferred to Fixed Deposits an amount of **Rs. 4,84,937-59** would have been added to School of Distance Education Funds in the form of Interest on Fixed Deposit.

As such, due to non-taking of timely action financial loss to the extent of **Rs.4,84,937-59** is caused to the institution. Immediate action is required to no to give scope for such lapses in future and the loss needs to be recovered from the person held responsible. **(Para No: 7 of the Audit Notes)**

Year	Balance as on 1 st April of the year in Account	% of Interest on F.D.	Interest Amount per Annum	Maturity amount to be as on 31 st March
2016-17	3,48,546.12	7%	24,398.23	3,72,944.35
2017-18	41,72,912.92	6.8%	2,83,758.08	44,56,670.99
2018-19 Upto October (7 months)	44,56,670.99		1,76,781.28	46,33,452.27 as on 31-10- 2018
Total interest to be accrued			4,84,937.59	

PARA NO : 9 (a) - 29

Audit on the Accounts of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18– Allowing students for Examination who does not paid Tuition Fee – Irregular- Needs rectification.

During the course of the audit on the accounts of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that the students without paying tuition fee for 2nd & 3rd year, were allowed to write the examinations on payment of only the Examination Fees. It was informed during audit that candidates who pass the examination will come and pay the due amount of Tuition Fee when they apply for Original Degree Certificate. But, there is no chance of students those who have not passed to turn up and pay the the Tuition Fee. On verification of the statements appended to the vouchers, huge amounts were incurred towards conduct of examination for example for every one room taken to conduct the examination, 1 superintendent, 1 invigilator, 2 clerks, 2 attenders etc were appointed and paid remunerations. It denotes that huge amount is spent for conducting the examinations.

Though the Examination Fees is being collected from the students to attend the examination, necessary steps need to be initiated to collect the Tuition Fee before the examination to strengthen the institution financially and to reduce the expenditure in making necessary arrangements to conduct the examination. **(Para No.8 of the Audit Notes)**

PARA NO : 9 (a) - 30

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 - Over Time Allowance paid as Bonus to Non-Teaching Staff - Not admissible - Held under objection - Needs recovery. (Rs. 16,82,381/-)

During the course of audit on the accounts of the School of Distance Education, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 16,82,381/-** was paid to the Non-Teaching staff towards Extra -Remuneration for carrying routine and regular works related to their jobs i.e. conducting Examination work in SDE & Processing of results 2017-18. As there is no authority for the payment of such types of Extra -Remuneration / Bonus, the expenditure incurred is irregular and held under objection. As per section 49 of Andhra University Act 1991, any resolution taken by the Executive Counsel of Andhra University need to be obtained orders of the Government, if it involves the financial matter. No such orders were produced to audit.

Hence, the amount is held under objection and needs to be recovered from the person/persons responsible under intimation to audit. **(Para No.11 of the Audit Notes)**

Voucher No.	Date	Particulars	Amount
1157	25-01-2018	Extra Remuneration for the period from January 2017 to June 2017 to Non-Teaching Staff (64 Members) involved in Examination Work	8,42,874
1501	31-3-2018	Extra Remuneration for the period from January 2017 to June 2017 to Non-Teaching Staff (60 Members) involved in Examination Work	8,39,507
TOTAL			16,82,381

PARA NO : 9 (a) - 31

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 - Improper maintenance of Register of Demand Drafts in respect of Receipts from DD Cell of Controller of Examinations – Held under objection - Immediate action required.

During the course of audit, it is observed that all the Demand Drafts towards Fees for various purposes from students, were received in DD Cell in the Office the Controller of Examinations. On verification of the Register of Demand Drafts produced to Audit, it is noticed that date and number of Demand Drafts received on that date only were recorded. The details i.e. number of Demand Drafts, amount of Demand Draft nothing was recorded in the register. As there is no information of amount of Demand Drafts at the place of origin of receipt of Demand Drafts, the correctness of the total amount of Rs. 12,66,18,430/- deposited in banks through the lists of Demand Drafts sent to Bank from A2 section, cannot be cross checked.

On verification of the lists of Demand Drafts presented to bank for realisation, it is noticed that some corrections were made by hand. Hence, it cannot be presumed whether a) all the Demand Drafts received in DD Cell were realised. b) Amounts mentioned in lists against Demand Draft Number is correct or not.

Immediate action would need to be taken to follow the due procedure of recording number of Demand Drafts received and amount of Demand Drafts in a chronological order under intimation to audit. **(Para No.11 of the Audit Notes)**

PARA NO : 9 (a) - 32

Audit of the Examination Account, Andhra University, Visakhapatnam for The Year 2017-18 - Honorarium paid to Foreign Examiners – Certain Observations – Needs Rectification.

On verification the Cash Book related to payments of Honorarium to the Foreign Examiners, it is noticed that the Opening Balances and Closing Balances were not arrived and also not certified by the authorities and reconciliation was also not carried out..

Further, it is noticed that, 201 Examiners were involved as detailed below to adjudicate the Ph.D Thesis. Total 22,600 U.S.D were paid towards Adjudication Fee as Honorarium through on line transfer at the rate in force to the Bank Accounts of the respective Examiners @100 U.S.D for each evaluation. The authorised bank has collected Service Charges for each transaction. All the vouchers and connected proceedings have been verified.

On verification of Bank Statement, the transactions which were detailed in the Cash Book were indicated in the Bank Statement with same I.D No. 060811 with some F.T. No. Hence, in absence the details of Foreign Examiners Bank A/c information, the correctness and total transactions made through online could not be verified/ assessed. Necessary steps have to be taken by the Authorites to indicate the details in the Bank Statements.

(Para No.21 of the Audit Notes)

Sl. No	Vr. No.	No. of Examiners	Amount in US Dollars
1	01	11	1,200
2	02	24	2,600
3	03	24	2,800
4	04	27	2,700
5	05	17	1,700
6	06	40	4,700
7	07	14	1,900
8	08	12	1,200
9	09	32	3,800
TOTAL		201	22,600

CODE NO : 9 - c

PURCHASES – NON OBSERVANCE OF RULES

PARA NO : 9 (c) - 1

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2017-18 – Purchases made from the vendors who are not registered under GST – Irregular – Needs rectification.

On verification, it is noticed that most of the bills are without TIN/GST Number. Due to which there was no possibility of taking input tax credit on the purchases made. Hence, the University Authorities may be advised to make the purchases in future from the dealers who have been registered to contribute to the wealth of the nation in the form of GST being responsible citizen / organization of India. It is further noticed that the purchases in respect of R.O.Water Plant were made from “M/s S S Sales & Services”. On verification of the bill there is no TIN number. But TIN number was there on the quotation placed by “M/s S S Sales & Services”.

It shows clearly that bills without TIN number were maintained by the said vendor, though it is registered under TIN/GST, to avoid input tax credit on the purchases made. The reasons for encouraging such practice of accepting such bills needs to be informed to audit. Immediate action is required to stop such practice infuture.

SI No.	Name of the Institution	Para No	Amount (Rs)
1	College of Pharamcy Account	6	23,102
2	Dr. BR Ambedkar College of Law Account	6	76,420
3	Arts & Commerce Hostel Account	3	---
4	Ladies Hostel Account	4	---
5	Research Hostel Account	6	---

PARA NO : 9 (c) - 2

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2017-18 – Approval of vendors for daily supply of items – Basis on which the approvals made not produced - Norms not followed – Expenditure held under objection.

On verification, it is noticed that the following are the Approved Vendors for supply of various items to the Hostels, vide Lr. Dated 20-7-2016 of the Registrar, Andhra University, as per recommendations of all the Principals and Chief wardens vide Minutes of the meeting held on dated 16-7-2016 in EC hall.

- Provisions : M/s Sri Chaitanya Enterprises
Vegetables : Sri Ch.V.S.Mahesh
Milk : Sri Vijaya Visakha Milk Producers Company Ltd.
Pickles : Sri E.Ramakrishna
Chicken : M/s PSR Chicken Centre

But, the files relating to the procedure under which the vendors were finalised has not been produced to audit. The quotations received from different vendors were also not produced. The norms for approving the rates for purchase of the items are not known. The terms of agreement written in case of abnormal fluctuation in market rates not produced. The authority for approving the rates was not produced to audit.

SI No.	Name of the Institution	Para No
1	Arts & Commerce Hostel	4
2	Ladies Hostel	5
3	Engineering Hostel for Men	5
4	Science Hostel	2
5	Research Scholars Hostel	4

PARA NO : 9 (c) - 3

Audit of the Hostels Account, Andhra University, Visakhapatnam for the year 2017-18 – Purchase of stores – Approving purchases made from Unregistered Vendors - Expenditure held under objection.

On verification, it is noticed that purchases like vegetables, pickles, chicken etc., were made for the hostel during the year 2017-18 from the approved vendors who are unregistered. The bills produced for the purchases were simply on Letter Heads / Bills without any Tax Registration which cannot be treated as Cash Bill. This has to be taken care of at the time of finalisation of the list of vendors and giving permission to supply items for the Registered Vendors only. Hence, the University Authorities shall have to take care to make the purchases in future from the dealers who have been registered and authorised.

SI No.	Name of the Institution	Para No
1	Ladies Hostel	6
2	Engineering College Hostel for Men	4
3	Science Hostel	3
4	Research Scholars Hostel	3

PARA NO : 9 (c) - 4

Audit of the Health Centre Account, Andhra University, Visakhapatnam for the year 2017-18 – South Campus - Open Tender System was not adopted for the purchases made beyond Rs.5 Lakhs - Deviation in procedure – Violation of Government orders – Expenditure held under objection- Needs rectification.

During the audit, it is noticed that an amount of Rs.57,00,000/- was the Budget Estimate towards purchase of General Medicines and Special drugs during the year 2017-18 as detailed below:

South Campus : Rs. 45,00,000/-
North Campus : Rs. 12,00,000/-

It is noticed that quotations were called for the above purchases and a Comparative Statement was prepared and medicine-wise the Lowest Rate quoted by the Medical Agencies was got approved by the CPC for purchase of Medicines from that agency.

In this regard it is to state that the rules and instructions governing the purchases vide Rule-III.7 under Article-125 of A.P. Financial Code (Volume-1) and subsequent amendment orders issued vide Go. Ms. No. 489 Finance (TFR-I) Dept Dtd: 08-12-2008, Open Tender System i.e. invitation of tenders through a public advertisement should be followed

whenever the estimated value of the order to be placed is Rs. 5 lakhs or over. As the expenditure towards purchase of General Medicines exceeds Rs. 5 lakhs, the procedure laid down vide Go. Ms. No. 489 Finance (TFR-I) Dept. Dtd: 8-12-2008 should be followed.

Even After verifying objection during the Audit of previous years, it is noticed that the same old procedure was continued, for finalising the quotations.

Due to deviation of procedure, the amount of expenditure towards purchase of General Medicines is held under objection. **(Para No.1 of the Audit Notes)**

PARA NO : 9 (c) – 5

Audit of the Hostel Accounts , Andhra University, Visakhapatnam for the year 2017-18 – Purchase of Food Commodities during 2017-18 as per the approved quotations for the year 2017-18 – Difference between Market Rates and Purchase Rates - Irregular – Amount held under objection- Needs recovery . (Rs.28,81,987/-)

During the verification, it is noticed that food Commodities were purchased by AU Hostels during 2017-18 for an amount of **Rs.4,28,10,413/-** as per the approved quotations for the year 2016-17. The Registrar vide Lr. Dt: 04-08-2017 has stated that

“Due to introduction of Goods & Service Tax (GST) in INDIA that the agencies, who are supplying the food commodities, etc., have expressed their inability to quote the price for the year 2017-18 and requested some time. Therefore, you are hereby directed to place the order as suggested in the minutes dated 16-7-2016 until further orders.”

According to the above orders, Chief Wardens of all the Hostels placed orders to the vendors who supplied during 2017-18 and purchased all food Commodities/provisions simply without observing the abnormal reduction in the prices of the most of the food commodities in market during 2017-18, which results burden on the students in the form of Mess Bill.

In this regard it is to state that the rules and instructions governing the purchases *vide Rule-III.7 under Article-125 of A.P. A.P. Financial Code (Volume-1)* and subsequent amendment orders issued vide *Go. Ms. No. 489 Finance (TFR-I) Dept Dtd: 08-12-2008*, Open Tender System i.e. invitation of tenders through a public advertisement should be followed whenever the estimated value of the order to be placed is Rs. 5 lakhs or over. As the expenditure towards purchase of Food Commodities exceeds Rs. 5 lakhs in one hostel itself, the procedure laid down vide *Go. Ms. No. 489 Finance (TFR-I) Dept. Dtd: 8-12-2008* should be followed.

Without following the procedure of open tender system, directions were issued by the Registrar vide Lr. Dt: 04-08-2017, in favour of existing Vendor during 2017-18 “Chaitanya Enterprises, Door.No. 27-6-13/A, Spring Road, Visakhapatnam”. This is grossly

irregular. There is no any mandatory rule to made purchases from the vendors of the previous year.

On verification of prices of only certain items with reference to the approved quotations of other institution i.e “*Sri Kanaka Mahalakshmi Ammavari Devasthanam*” an amount of **Rs.28,81,987/-** was paid in excess, to the vendor i.e to “Chaitanya Enterprises, Door.No. 27-6-13/A, Spring Road,Visakhapatnam” as shown here under.

No correspondence was done by the Chief Wardens to take the facts of abnormal reduction in market prices of provisions, to the notice of the Registrar.

On verification of the price of Kabuli Chana, during entire Year it’s cost was Rs.170/- in this hostel, but in respect of Ladies Hostel, Maharanipeta, it was Rs.150/- per K.G in bill no. 531 dt: 6-3-2018 & 541 dt: 9-3-2018 but in the Bill No 568 Dt: 26-3-2018 its rate was rs.170/-. When there was hike in price highest rate was charged by the Vendor, but in respect of all dals like Toor Dal, Urd dall etc fall in prices list, not taken into account.

As such the directions issued by the Registrar vide Lr. Dt: 04-08-2017, is grossly irregular. With a view point that neither open tender system was followed for purchases of Food commodities/ Provisions nor the then market prices were considered for purchases. Hence, the excess paid amount of **Rs.28,81,987/-** towards purchase of food commodities is held under objection and the excess amount paid to the vendor, needs to be recovered from the person/persons responsible under intimation to audit.

The details are given below :

Sl No.	Name of the Hostel	Para No	Total amount of purchases made (Rs)	Difference between Market Rates and Purchase Rates (Rs)
1	Engineering Mens Hostel Account	14	2,26,70,060	11,81,888
2	Science Hostel Account	8	61,19,109	4,88,790
3	Arts & Commerce Hostel Account Account	12	78,08,205	6,34,909
4	Ladies Hostel Account	15	62,13,039	5,76,400
TOTAL			4,28,10,413	28,81,987

(The details are given vide APPENDIX – IV at Page No: 182)

PARA NO : 9 (c) – 6

Audit of the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Purchases made without calling for quotations/tenders and without the orders of the Competent Authority – Purchase norms not followed - unregistered dealers and establishments without TIN Numbers – Expenditure held under objection.

(Rs.41,24,439/-)

During the audit of Andhra University Account, it is noticed that several items purchased for an amount of Rs.41,24,439/-, the purchase norms such as calling for quotations, purchase order for lowest rates were not followed and the orders of the Competent Authority for making the purchases were also not produced to audit.

Articles 122 to 125 of the A.P. A.P.Financial Code clearly state that all purchases, except for emergency purpose, shall have to be made through calling for Quotations/Tenders. But, in violation of the above rules, the purchases were made without calling for Tenders/Quotations as required, which is highly irregular and necessary action would need to be taken deemed fit, to avoid such irregularities forthwith.

(The details are given vide APPENDIX – V at *Page No: 195*)

Table - A

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Dr. B.R.Ambedkar College of Law	4	88,000
2	Platinum Jubilee Guest House	7	3,41,559
3	College of Pharmacy	3	4,63,000
TOTAL			8,92,559

Table –B

Sl. No	Hostel Name	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Arts & Commerce Hostel	5	6,84,212
2	Research Scholar Hostel	2	2,59,953
3		3	18,33,880
4		5	1,05,534
5	Engineering Women Hostel	3	3,48,301
TOTAL			32,31,880

TOTAL

Sl No.	Institutions	Amount (Rs)
1	Other Institutions	8,92,559
2	Hostels	32,31,880
TOTAL		41,24,439

A. Further observations from the above purchases:

- Many bills as mentioned against each above are without TIN No. Due to which there was no possibility of taking input tax credit on the purchases made. Hence, the University Authorities need to take care to make the purchases in future from the dealers who have been registered for TIN number, to contribute to the wealth of the nation in the form of Sales Tax/VAT (Value added Tax) being responsible citizen/ organization of India.
- Stock Registers/ Tools & Plant Registers have not been produced to audit to verify whether the consumable and un-consumable articles were noted in the Stock Register for the financial year ending to know the exact condition of the stock articles available in the registers. Action would need to be taken to produce the stock registers duly endorsing the stock verification certificates in the Stock Register for verification in audit. The loss, if any, sustained in this regard would need to be realized from the person or persons responsible.

B. Approval of vendors for purchase of Provisions/ vegetables/ milk etc. Without quotations and some of bills –Deviation of procedure-leads to suspicion - needs rectification.

The following were the approved vendors for various purchases by the Vice Chancellor, Andhra University, Visakhapatnam :

Provisions : The Visakhapatnam Co-operative Central Stores Ltd.

Vegetables : Sri Ch.V.S.Mahesh

Milk : M/s Supraja Dairy Pvt. Ltd/Sri Vijaya Visakha Milk Producers Company Ltd.

Chicken : M/s PSR Chicken Centre

But the various quotations received were not produced. The norms for approving the rates for purchase of the items are not known. The base for rate quoted by the vendor on the date of filing quotation is not produced.

The terms of agreement written in case of abnormal fluctuation in market rates not produced. Without observing the above points approving the single quotation for years together is deviation of the procedure to be followed intentionally.

PARA NO : 9 (c) – 7

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18- Purchase of various Books – Quotations not called for - Accession Register not produced - Held under objection. (Rs. 2,11,047/-)

During the Audit, it is noticed that an amount of Rs.2,11,047/- was incurred towards purchase of different books from various firms for library purpose, for which quotations were not produced to audit. Some bills have no TIN number. The accession register to be maintained by the Library not produced to audit. Hence amount is held under objection. (Para No.16 of the Audit Notes)

Vr No	Date	Firm Name	Amount (Rs)
1010	26-12-2017	M/s Sree Ushodaya Books, VSP.	1,57,121
1430	31-03-2018	M/s Visalandhra Book House, VSP.	2,188
1431	31-03-2018	M/s Uday Book Distributers, VSP	51,738
Total			2,11,047

PARA NO : 9 (c) – 8

Audit of Deposit Account, Andhra University, Visakhapatnam for the year 2017-18 - Certain bills were found doubtful - Bills are not in chronological order - Needs investigation - Amount held under objection. (Rs.57,928/-)

During the course of the Audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2017-18, it is observed that the following bills produced towards purchase of various items from out of the fund allocated are not in chronological order.

Vr No/ Date	Bill No & Date	Particulars	Amount (Rs)	Doubtful amount (Rs)	Total (Rs)
575/ 19-12-2017	58/02-07-2017	Dr P.Syamala, Dept of PNCO to M/s Coastal Enterprises	4,985	---	23,968
	62/03-07-2017		4,964	---	
	64/09-07-2017		4,513	---	
	33/10-07-2017		4,808	4,808	
	36/10-07-2017		4,972	4,972	
	40/12-07-2017		4,985	4,985	
	45/13-07-2017		4,395	4,395	
	51/18-07-2017		4,808	4,808	
648/ 27-01-2018	Invoice no 76/07-12-2017	Sri Vamsikrishna Printers for printing of abstract volumes (200 nos*120) by Convenor E.W.E.I.O, Dept of Meterology and & Oceanography	33,960	33,960	33,960
656/ 31-01-2018	Invoice no 91/07-11-2017	Sri Vamsikrishna Printers for printing of 32 pages souvenir books(400*317) by Prof Y.Rajendra Prasad for AP Science Congress 2017	1,50,001	---	
656/ 31-01-2018	Invoice no 92/08-11-2017	Sri Vamsikrishna Printers for printing of 32 pages souvenir books(400*317) by Prof Y.Rajendra Prasad for AP Science Congress 2017	1,45,126	---	
As per procedure, the purchase bills should be in chronological order. But, the bills appended to the voucher are not in chronological order. It leads to suspicion in genuineness of the bills.					
TOTAL					57,928

As per procedure, the purchase bills should be in chronological order. But, the bills appended to the vouchers were not in chronological order. Further, the Stock Register has not been produced. The issue of stock and periodical certifications by the Competent Authority as required manner were also not found. In view of the above

observations, in audit it is opined that there is a scope for leakage of funds and hence the above expenditure treated as doubtful expenditure. Therefore, the Executive Authority is directed to take necessary action to investigate the genuineness of the bills and loss caused, if any, in this regard and would need to be recovered from the person or persons responsible and compliance may be reported to audit. **(Para No.11 of the Audit Notes)**

PARA NO : 9 (c) – 9

Audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18 – Bills are not in chronological order which leads to suspicion in purchases – Irregular - Needs justification. (Rs.1,150 /-)

On verification, it is observed that the bills produced towards purchase of various items are not in chronological order. Some of the instances are given below.

Vr No	Date	Name of the Firm	Amount in Rs.	Observations
141	27-09-2017	M/s AS Computers, VSP	1,150	Bill no 199 dt 21-9-17 - Rs.550/- & Bill No: 181 dt: 23-9-17 rs.600/- Bill numbers are not in chronological order

As seen from the above, the above bills are not in chronological order with reference to the dates issued and Bill Nos of the bill.

This is irregular as this leads to lot of suspicion regarding the genuineness of the bills. The reasons for this discrepancy may be furnished to audit. Hence, the expenditure is held under objection. **(Para No.13 of the Audit Notes)**

PARA NO : 9 (c) – 10

Audit on the Accounts of Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 – Expenditure incurred towards purchase of Gas Cylinders - Hand made vouchers Amount -held under objection. (Rs.3,38,540/-)

During the course of the audit on the accounts of Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 3,38,540/-** was spent towards of purchasing of Gas Cylinders on handmade vouchers. Such expenditure is not authorised. Hence, as the printed bills from Gas agency were not produced to audit, the amount for **Rs.3,38,540/-** is held under objection. Immediate action would need to be taken to stop such practices as these may lead to financial irregularities. **(Para No.7 of the Audit Notes)**

Vr. No	Date	Particulars	Purchase of Gas Cylinders	Amount (Rs)
16	12-04-2017	AU Indane Service	65 Nos	50,277
50	23-05-2017	AU Indane Service	65 Nos	49,637
82	06-07-2017	AU Indane Service	50 Nos	37,875
133	16-08-2017	AU Indane Service	40 Nos	22,970
159	07-09-2017	AU Indane Service	65 Nos	34,642
190	05-10-2017	AU Indane Service	55 Nos	32,835
225	14-11-2017	AU Indane Service	50 Nos	32,300
256	18-12-2017	AU Indane Service	60 Nos	44,412
304	22-01-2018	AU Indane Service	45 Nos	33,592
TOTAL				3,38,540

CODE NO 9 - d

**CASES OF PROMOTIONS/APPOINTMENTS CONTRARY TO
RULES AND WITHOUT OBSERVING QUALIFICATION NORMS
INCLUDING IRREGULARITIES IN MERIT PROMOTION/
CAREER ADVANCEMENT SCHEMES.**

PARA NO : 9 (d) - 1

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Appointment of Non-Teaching Staff on dailywage/ Contract Basis/ Consolidated Pay – Sanctioned Cadre Strength particulars not produced – Appointments not in tune with the instructions of the Government - Irregular – Amount held under objection.

(Rs. 2,16,87,173/-)

During the course of the audit of accounts of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 2,16,87,173/-** was incurred towards Salary to the staff working on Daily Wages/ Contract Basis/ Consolidated Pay in various departments and A.U., Hostels during the year 2017-18. In this regard, the particulars related to the Sanctioned Cadre Strength of Non- Teaching Staff of the Institutes

have not been produced to audit. In the absence of the Sanctioned Cadre Strength particulars, it is not possible to verify the fact that whether these temporary employees have been appointed against the sanctioned posts or not. If not, it can be presumed that the appointments made are in contradiction to the orders of the Government, as the Rules issued under Act-2 of 1994 prohibit such appointments.

Hence, the amount is held under objection. The particulars of sanctioned cadre strength may be produced for verification in audit and the reasons for such appointments may also be furnished to audit.

(The details are given vide APPENDIX - VI at *Page No: 203*)

Table : A (Other Institutions)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Engineering College (Autonomous)	5	16,26,058
2	College of Science & Technology	9	---
3	Dr BR Ambedkar College of Law Account	7	53,000
4	Platinum Jubilee Guest House	8	16,38,410
5	School of Distance Education	10	10,92,179
TOTAL			44,09,647

Table : B (Hostels)

Sl. No	Name of the Hostel	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Engineering College Hostel for Men	2	46,40,215
2	Ladies Hostel	2	46,18,249
3	Arts & Commerce College Hostel	2	34,80,810
4	Research Scholars Hostel	9	26,94,910
5	Engineering Women Hostel	2	18,43,342
TOTAL			1,72,77,526

TOTAL

Sl No.	Institutions	Amount (Rs)
1	Other Institutions	44,09,647
2	Hostels	1,72,77,526
TOTAL		2,16,87,173

During the course of audit and on verification of the cadre strength particulars of the Hostels and School for Distance Education, it is noticed that the salary paid to the staff working on Daily Wage for the year 2017-18, is in excess of the cadre strength.

(i) Arts & Commerce Hostel : (Para No.2 of the Audit Notes)

On verification of the Sanctioned Cadre Strength of the Hostel produced to audit, the following particulars were noticed :

Details of Posts	No of Posts
Budget Position (Sanctioned strength)	165
Teaching staff	05
Permanent Non-Teaching Staff	62
Time Scale Staff	07
28 Days Staff	52
Daily Wage	67
TOTAL	193
Staff in excess of the Cadre Strength (193-165)	28

From the above, it is evident that 28 employees have been appointed in excess of the sanctioned posts.

Apart from that payments were again made from petty cash amount also. The appointment orders of Daily Wage Employees have not been produced to audit.

(ii) Ladies Hostel : (Para No.2 of the Audit Notes)

On verification of the Sanctioned Cadre Strength of the Hostel produced to audit, the following particulars were noticed :

Details of Posts	No of Posts
Budget Position (Sanctioned strength)	66
Permanent Non-Teaching Staff As per Letter Dated:30-10-2017 of the Chief Warden addressed to The Registrar, AU.	19
Other Permanent Employees (35-19) As per the List of Permanent Employees produced to Audit.	16
Time Scale Staff	10
28 Days Staff	42
Daily Wage Workers	80
TOTAL	167
Staff in excess of the cadre strength (167-66)	101

From the above, it is evident that 101 employees have been have been appointed in excess of the sanctioned posts.

Apart from that payments were again made from petty cash amount also. The appointment orders of Daily Wage Employees have not been produced to audit.

(iii) School of Distance Education : (Para No.10 of the Audit Notes)

On verification of the Sanctioned Cadre Strength of the Hostel produced to audit, the following particulars were noticed :

Details of Posts	No of Posts
Budget Position (Sanctioned strength)	93
Permanent Non-Teaching Staff	63
Time Scale Staff	7
28 Days Staff	38
Consolidated Pay Staff	15
B.Ed Assistant	1
TOTAL	124
Staff in excess of the Cadre Ctrength (124-93)	31

The appointment orders for 7 new members at various levels i.e Senior Assistants 2(18-16), Record Assistants 5(9-4), in excess of the Sanctioned Cadre Strength have not been produced to Audit.

Further there are 9 Junior Assistants + Typist posts, 3 GDO posts & 23 Attenders posts are vacant during 2017-18. There are no posts of 28 days, Time Scale, Consolidated Staff, B.Ed Assistant in budget posts. But, appointed 7 candidates as Time Scale Staff, 38 as 28 Days Staff, 15 as Consolidated Pay Staff, 1 as B.Ed Assistant as shown above. The appointment orders were not produced to Audit.

As such it is evident that these temporary employees i.e. 38 Employees have been appointed in excess of the sanctioned posts. It can be presumed that the appointments made are in contradiction with the orders of the Government Rules issued under Act-2 of 1994 which prohibit such appointments.

Without prior approval of the Government, the University shall not create a post or posts resulting in a recurring liability on the Government either immediately or in future vide Section-49 of A.U. Manual/Act.

The early action need to be taken against irregular appointments violating the Section-49 of AU Act and Government Rules issued under Act-2 of 1994, as per their wish, to avoid wasteful expenditure.

The payment of salaries/wages paid to 31 Employees through Salary Account is not in order. Hence, the amounts paid to them are held under objection.

The payment of Rs.10,92,179/- towards salaries / wages and Conveyance Charges paid to for the Consolidated Pay Staff is held under objection.

Total No. of Posts in excess of the Sanctioned Strength

SI No.	Name of the Institution	Staff working in excess
1	Arts & Commerce Hostel	28
2	Ladies Hostel	101
3	School of Distance Education	31
TOTAL		160

As seen from the above, it is noticed that **160** workers have been appointed in excess of the sanctioned posts.

As per the Code of Conduct Rule 2.5.(iv) vide Information Brochure, 50% of the wages of 28 Days & HDW Employees in the services of the hostels will be equally divided by the number of the students and the average amount thus arrived will be charged to the student account. As such the salaries paid in excess of the sanctioned cadre strength is a burden on the students. The reasons for such appointments would need to be furnished to audit.

Without prior approval of the Government, the University shall not create a post or posts resulting in a Recurring Liability on the Government either immediately or in future vide *Section 49 of the A.P. Universities Act 1991* and Government Rules issued under Act-2 of 1994.

Immediate action would need to be taken against the irregular appointments to avoid wasteful expenditure.

PARA NO : 9 (d) - 2

Audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2017-18 – Appointments made on Consolidated Pay Basis - Payment of Salaries to the Staff of M/s Sony Security Services - Held under objection.

(Rs.11,08,470/-)

During the course of the audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 11,08,470/-** was incurred towards payment of salaries for the services rendered by the staff (18 members) of M/s Sony Security Services at different departments of AUCE(A). On verification of the said bills it is noticed that :

- ❖ The number of working days certified by the respective head of departments and the number of days for which salary paid were differed as shown hereunder against Voucher Number 2 Dt: 07-4-2016. It was informed that on holidays their services were utilised at Principal's Office. But, Attendance Register stated to have been maintained but, not produced to audit.

- ❖ The rate per day varies from month to month, for which reasons were not explained to audit.
- ❖ The reasons for engaging private security services instead of University Security Services may be furnished to Audit.
- ❖ Further, the particulars related to the sanctioned cadre strength of the Institute have not been produced to audit. In the absence of the sanctioned cadre strength particulars, it is not possible to verify the fact that whether these temporary employees have been appointed against the sanctioned posts or not. If not, it can be presumed that the appointments made are in contradiction with the orders of the Government as Rules issued under Act-2 of 1994 prohibit such appointments

Hence, the amount is held under objection. The particulars of sanctioned cadre strength may be produced for verification in audit and the reasons for such appointments may also be furnished to audit. **(Para No.6 of Audit Notes)**

Salaries paid to M/s Sony Security Services			
Vr. No	Date	Particulars	Amount (Rs)
1	2	3	4
8	20-04-2017	Out Source Employees 18 Members @ 179/- per day for 2/17 & 3/17	1,72,215
37	09-05-2017	Out Source Employees 18 Members @ 166.65/- per day for 4/17	85,825
50	08-06-2017	Out Source Employees 18 Members @ 161.30/- per day for 5/17	84,682
74	24-07-2017	Out Source Employees 18 Members @ 166.66/- per day for 6/17	81,330
92	10-08-2017	Out Source Employees 18 Members @ 161.30/- per day for 7/17	81,617
122	13-09-2017	Out Source Employees 18 members @ 161.30/- per day for 8/18	83,231
149	13-10-2017	Out Source Employees 18 Members @ 166.66/- per day for 9/17	85,663
164	14-11-2017	Out Source Employees 18 Members @ 161.30/- per day for 10/17	86,134
193	27-12-2017	Out Source Employees 18 Members @ 166.65/- per day for 11/17	85,324
200	18-01-2018	Out Source Employees 18 Members @ 161.30/- per day	85,812

		for 12/17	
217	07-02-2018	Out Source Employees 18 Members @ 161.30/- per day for 1/18	88,230
228	09-03-2018	Out Source Employees 18 Members @ 178.60/- per day for 2/18	88,407
TOTAL			11,08,470

PARA NO : 9 - 1

Audit on the Accounts of the Andhra University, Visakhapatnam for the year 2017-18 – Payment of Conveyance Allowance for the service rendered by the employees - Not admissible - Held under objection - Needs recovery. (Rs.25,970/-)

During the course of the audit of the Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs.25,970/-** was paid to the Non-Teaching Staff towards Conveyance Allowance to attend / perform duties entrusted to them like RTI work, bank duties, to bring petrol, to go to other departments like GVMC/APEPDCL for payment of water & electrical bills/ treasury work, tappals to Registrar Office , to go to BC Welfare Office etc as mentioned in Appendix. There is no provision for such type of payment towards conveyance vide TA Rules. As per Section-49 of Andhra University Act 1991, any resolution taken by the Executive Counsel of Andhra University need to be ratified by the Government, if it involves any financial matter. No such orders were produced to audit. Hence, the amount is held under objection.

(The details are given vide APPENDIX - VII at Page No: 213)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	College of Pharmacy	4	6,000
2	Dr. B.R.Ambedkar College of Law	5	19,970
TOTAL			25,970

PARA NO : 9 - 2

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Expenditure incurred towards Travelling Allowance of the staff of the University – Several discrepancies found - Prescribed norms not followed – Amount held under objection.

(Rs.5,95,333/-)

During the course of the audit of the Travelling Allowance Bills of the staff it is noticed that almost all the bills are claimed without following the prescribed norms and instructions issued vide the AP Travelling Allowance Rules which were adopted by the University.

The following are some of the observations made during the verification of the Travelling Allowance Bills:

- a) The Travelling Allowance bills are not in the prescribed proforma, i.e., APTC Form-52.
- b) Staff members are claiming II AC fares without noting the mode of the journey. The Time Scale attached to the post they are holding and the basic pay of the individuals were not recorded by the individuals in the bills. In the absence of the above details, it is not possible to verify the correctness of the Rate of the DA claimed by the individuals.
- a) As the time & date of commencement of journey and the time & date of return to Head Quarters are not noted by the individuals in their Travelling Allowance claims, the number of Daily Allowances to be allowed cannot be assessed
- b) The Travelling Allowance Bills were passed without proper check and attestation by the Competent Authority.
- c) The Local Conveyance Charges, Auto Charges claimed and paid are not admissible under A.P. Travelling Allowances Rules. Hence, the Local Conveyance claimed in all Travelling Allowance bills is held under objection.
- d) In some bills Proceedings, tickets and boarding pass were not enclosed. The purpose of Journey was also not noted in the bills. In most of the cases, the Bills were not counter-signed by the Competitive authority.
- e) In respect of Travelling Allowance Bills related to School of Distance Education Staff, who were ordered to go to Aruku / Paderu on some official work, they went to Anakapalli with 3rd A/c fare for which they are not eligible & then proceeded on bus from Anakapalli to Aruku/Paderu for which reasons are not known when there is a direct Train/Bus to Aruku / Paderu from Visakhapatnam.

(The details are given vide APPENDIX - VIII at Page No: 214)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	College Development Council Account	4	---
2	UGC Account	7	2,94,808
3	School of Distance Education Account	21	3,00,525
TOTAL			5,95,333

PARA NO : 9 - 3

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18- Non-maintenance and improper maintenance of the Tools and Plants Register – No record of valuable Items - Immediate action required.

On verification, it is noticed that Tools & Plants Register is not being maintained in the Central Administrative Office of Andhra University. Tools & Plants Register is a very important Register to be maintained. The University Press is a reputed institution with a number of valuable machines and other accessories in its printing unit. It is very much essential to maintain the Register to record all the items of machinery to preserve and safe guard them from any future loss.

Further, during the audit of the accouts of AU Hostels, it is noticed that Tools & Plants Register is not being maintained in all the Hostels except in Ladies Hostel, Maharani Pet.

All the valuable and non-consumable articles and appliances shall have to be entered in the Register and the stock needs to be certified at the end of every Financial Year. This puts a check for the misuse and probable lifting of the valuable items in the hostel. Institution such as the Hostel, which purchases various appliances and non-consumable items every year shall have to maintain this key register i.e. Inventory Register. Non- maintenance of this register further leads to the suspicion of misplacement of valuable items and eventual loss to the institution.

This register would need to be maintained as per Article 135 to 137 of Finanacial Code. Hence, immediate efforts need to be taken to maintain the register and produce the same to audit.

PARA NO : 9 - 4

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18- Non-production of the Register of Sale Proceeds of Old and Unserviceable Material – Disposal of the old and unused material – Procedural Lapse- Loss to the institution – Immediate action required.

On verification, it is noticed that the Register of Old and Unserviceable Items is not being maintained by the institution though there is every possibility of accumulation of unserviceable articles like, old printed course material, old

answer papers, waste papers, straw boards & other cloth covers etc. The same needs to be entered in the Register of Old and Unserviceable Items. *The unserviceable articles need to be entered in the register and its disposal would need to be taken up as per Article 140 to 142 of A.P.Financial Code*

On verification of the concerned file produced to audit, it is observed that for the disposal of above said unserviceable items, quotations were called for vide proceedings no. SDE/Conf.Sec/Old Script/2012 dt: 10-12-2014 of Vice Chancellor and M/s JVSN Srivalli who quoted highest rate was the successful bidder and the process was taken up by the committee members appointed for the purpose of entire university campus.

On verification of the statement produced to audit, it is noticed that after arriving at the amount to be paid based on the net weight of the old material, the firm paid the amount including the old balance to the Registrar through the DDs.

In this aspect, the following information needs to be produced to audit:

1. Register of Old and Unserviceable Articles accumulated in School of Distance Education may be produced.
2. Connected records of old payments as mentioned in statement may be produced.
3. Some of the DDs are prior to the date of sale proceeds. Details of EMD collected, if any, may be produced.
4. The period to which, the old balance to be paid by the M/s JVSN Srivalli, pertains to is not clear. The details of interest amount collected on the late payment from M/s JVSN Srivalli towards sale of old material may be produced.
5. The details of old printed course material which was shifted to Godown for sale are not maintained and produced to audit. No information was recorded in stock registers of course material. Needs immediate action to arrive at the actual existing Stock of course material.
6. The details of realisation of DDs through which amounts were paid by M/s JVSN Srivalli not produced to audit. The same may be produced.
7. An amount of Rs.1,06,899/- was paid in excess of the cost of waste material disposed during 2017-18 by the M/s JVSN Srivalli, reasons for which were not produced to audit. The same may be produced.

Immediate action would need to be taken on the above points under intimation to audit. Similar type of objections are noticed during the audit.

The details of the objections are given below :

Sl. No.	Name of The Account	Para No in the Audit Notes
1	2	3
1	Press & Publications Account	8
2	Engineering Hostel for Women	5

3	Examination Account	10
4	Reserch Scholars Hostel Account	11
5	General Revenue Account	9

PARA NO : 9 – 5

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2017-18 – Payment of Allowances for different purposes to the employees-Amount held under objection. (Rs.79,04,585/-)

During the course of audit of Hostel Accounts of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 79,04,585/-** was paid to staff for different reasons like allowance for working as Assistant Cook, Medical Allowance, Over Time Allowance, Grinder Allowance, Travelling Charges to other offices, Store Clerk Allowance etc., every month for carrying out routine and regular work related to their respective jobs for which they are being paid salaries. As there exists no authority for the payment of such types of Allowances to the regular employees, the expenditure incurred is irregular. The orders of the Competent Authority for incurring the expenditure have also not been produced for verification in audit. Hence, the amount is held under objection and needs to be recovered from the person/persons responsible under intimation to audit.

(The details are given vide APPENDIX – IX at Page No: 219)

Sl.No	Name of Hostel	Para No in the Audit Notes	Amount in (Rs)
1	Engineering College (Autonomous)	7	6,100
2	Engineering College Men Hostel	7	2,15,052
3	Ladies Hostel	8	88,770
4	Science College Hostel	4	13,000
5	Examination Account (Over Time Allowance)	12	42,81,778
6	Examination Account (Confidential Remuneration)	13	32,99,885
TOTAL			79,04,585

PARA NO : 9 – 6

Audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18 – Improper maintenance of Cash Book, Stock Register in the departments of College of Engineering (Autonomous) - Needs rectification

During the course of the audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2017-18, it is noticed that there are 14 Departments other than Principal Office in the College of Engineering (Autonomous). On verification of the records and registers maintained in each department, the following are the observations which need rectification.

- The Cash Books were not maintained in all departments and Pass Books were not produced to audit except the Department of Electronics and Communication Engineering.
- Stock Registers & Permanent Stock Registers were not produced in respect of following Departments
 - a. Department of Marine Engineering and Naval Architecture
 - b. Department of Civil Engineering
 - c. Department of Engineering Chemistry
 - d. Department of Instrumentation Technology
- Permanent Stock Registers were not produced by the Departments of Electrical Engineering and Metallurgical Engineering Department.
- In all the Stock Registers, the issue and balance of different items were shown as consolidated single transaction and arrived balance as 'Nil'.

For Example :

Item	Bill No & Date	Amount	Received	Issued	Balance
A4 paper	x/1-1-16	500	4 bundles	Office purpose	--Nil--

During the course of audit, it is noticed that the bulk of A4 paper bundles were purchased during March and the entire paper was shown as issue and arrived balance as "Nil" as on the 31st March of the same year, which is irregular.

Issue and balance of quantity of the item should be a time to time process in chronological order and balance, if any, at the end of a particular Financial Year, it should be carried forwarded to the next Financial Year.

- At the end of the Financial Year, the Head of the Department should certify in all the Registers. **(Para No.8 of the Audit Notes)**

PARA NO : 9 – 7

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18 – Payment of Conveyance and Special Conveyance Allowance to the employees working in Peshis of Vice Chancellor, Registrar and Rector beyond office hours – Not admissible – Held under objection - Needs recovery: (Rs. 4,48,835/-)

During the course of audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs.4,48,835/-** was paid to the Non-Teaching Staff towards Conveyance and Special Conveyance Allowance to the employees working in Peshis of Vice Chancellor, Registrar and Rector beyond office hours. The Government Employees have to render their services as and when it is necessary and no further allowances shall be paid for the work carried out beyond the office hours.

As there is no authority for the payment of such types of Allowances, the expenditure incurred is irregular and held under objection. As per Section-49 of Andhra University Act 1991, any resolution taken by the Executive Council of Andhra University need to be ratified by the Government, if it involves any financial implications. No such orders were produced to audit. Further, as the Income Tax Calculation Statements have not been produced to audit to verify whether the individuals who received the bonus as stated below, had included it in gross total income for the year 2017-18 or not, for the purpose of arriving the taxable income. Hence, the amount is held under objection and needs to be recovered from the person/persons responsible under intimation to audit.

(Para No.2 of the Audit Notes)

(The details are given vide APPENDIX - X at Page No: 225)

PARA NO : 9 – 8

Audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18 – Certain discrepancies found between printing and issue of paper – Not tallied - Needs rectification.

During the course of the audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18, on verification of Work Orders and Estimate Bill forms, some discrepancies found between copies printed and actual required paper. The quantity of actual paper utilized did not tally with the number of copies printed. The quantity of the actual paper used for printing is not known. This clearly indicates that the printing works were not being carried out in a proper manner. This needs immediate attention and rectification.

(Para No.6 of the Audit Notes)

PARA NO : 9 - 9

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18 - Reimbursement of Bus Pass Concession Charges to the Non-Teaching Staff – Norms and admissibility for reimbursement of Bus Pass Concession Charges - Not produced – Expenditure held under objection. (Rs.71,825/-)

During the course of audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs.71,825/-** was paid to the Non-Teaching Staff towards reimbursement of Bus Pass Concession Charges to the Non-Teaching Staff. But, the norms adopted and admissibility of the Concessional Bus Pass Charges to the employees have not been produced to audit. The Half-margin Letter issued in this regard was not answered by the concerned authority. Further, it is noticed that employees are being paid Conveyance Allowance for attending different duties despite availing Bus Pass Concession Charges. The reasons for the same have not been furnished to audit. Hence, the expenditure is held under objection. **(Para No.4 of the Audit Notes)**

Vr. No.	Date	Particulars /Name	Expenditure towards	Amount (Rs)
118	05-05-2017	Reimbursement of Bus Pass Concessional Charges to the Employees of Andhra University,.	Concessional Bus Pass Charges for the month of January -2017	24,375
175	17-05-2017		--Do-- for the month of February -2017	24,050
220	30-05-2017		--Do-- for the month of March -2017	23,400
TOTAL				71,825

PARA NO : 9 - 10

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18 - Air fare allowed to ineligible persons – irregular - Expenditure held under objection. (Rs. 1,25,747/-)

During the course of the audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18, it came to the notice that an amount of **Rs. 1,25,747/-** was incurred towards air fare. On verification, it is noticed that air fare is allowed to ineligible persons and is against to A.P. Travelling Allowance Rules. Hence, the amount is held under objection. **(Para No.7 of the Audit Notes)**

The details are given below :

Vr. No.	Date	Particulars /Name	Expenditure towards	Amount (Rs)
19	15-04-2017	Prof. K. Niranjan, Dean, Academic Affairs.	Expenditure towards Air Fare and Conveyance Allowance Lodging Charges Conveyance Charges (Cab A/C Car) (Not admissible)	4,272 2,200 3,417
124	08-05-2017	Prof.M. Pramila Devi, Co-ordinator, IASC, AU	Expenditure towards Air Fare From Visakhapatnam to New Delhi and return Cab charges at New Delhi not admissible	19,959 2,184
305		Prof. P.S. Avadhani, Principal, AU Engineering College (A)	Expenditure towards Air fare from Visakhapatnam to Kolkata and return.	19,201
306		Prof. B. Venkata Ramana, Dean, Internation Affairs, AU	-- Do --	19,201
307		Sri Ujjwal Kumar, Ghatak Academic Advisor, AU.	-- Do --	19,201
537	03-08-2017	Sri P.V.S.N.V. Samba Murthy Deputy Registrar, AU	Expenditure towards Air Fare from Visakhapatnam to New Delhi	36,112
TOTAL				1,25,747

ANNEXURE – V
CODE NO: 9
(Violation of Rules)
ABSTRACT OF OBJECTIONS

CODE – 9 (a) - PROCEDURAL LAPSES		
Sl No	Para No	Amount involved (Rs)
1	9 (a) - 1	---
2	9 (a) - 2	---
3	9 (a) - 3	89,130-00
4	9 (a) - 4	7,70,000-00
5	9 (a) - 5	---
6	9(a) - 6	11,35,808-00
7	9(a) – 7 to 9(a) - 21	---
8	9(a) - 22	1,24,18,740-00
9	9(a) - 23	18,22,137-00
10	9(a) – 24 to 9(a) - 27	---
11	9(a) - 28	4,84,937-59
12	9(a) - 29	---
13	9(a) -30	16,82,381-00
14	9(a) - 31	---
15	9(a) - 32	---
TOTAL	32	1,84,03,133-59

CODE – 9 (c) PURCHASES - NON OBSERVANCE OF RULES		
SI No	Para No	Amount involved (Rs)
1	9 (c) – 1 to 9(c) - 4	---
2	9 (c) - 5	28,81,987
3	9 (c) - 6	41,24,439
4	9 (c) - 7	2,11,047
5	9 (c) - 8	57,928
6	9(c) - 9	1,150
7	9(c) - 10	3,38,540
TOTAL	10	76,15,091

CODE – 9 (d) Caes of Promotions/Appointments Contrary to Rules and without observing Qualification Norms including irregularities in Merit Promotion/Career Advancement Schemes		
SI No	Para No	Amount involved (Rs)
1	9(d) - 1	2,16,87,173
2	9 (d) - 2	11,08,470
TOTAL	2	2,27,95,643

CODE – 9 OTHER OBSERVATIONS		
Sl No	Para No	Amount involved (Rs)
1	9 - 1	25,970
2	9 - 2	5,95,333
3	9 - 3	---
4	9 - 4	---
5	9 - 5	79,04,585
6	9 - 6	---
7	9 - 7	4,48,835
8	9 - 8	---
9	9 - 9	71,825
10	9 - 10	1,25,747
TOTAL	10	91,72,295

ABSTRACT

Code No	Number of Paras	Amount involved (Rs)
9(a)	32	1,84,03,133-59
9(c)	10	76,15,091-00
9(d)	2	2,27,95,643-00
9 (Others)	10	91,72,295-00
TOTAL	54	5,79,86,162-59

CODE NO: 10

**NON-REMITTANCE OF DEDUCTIONS / RECOVERIES FROM
THE WORK BILLS /PAY BILLS / CONTINGENT BILLS e.t.c.**

CODE NO : 10 (9)

NON-DEDUCTION OF INCOME TAX

PARA NO: 10 (9) – 1

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Payment of Remuneration to Guest Faculties/Lesson Writers/ Co-ordinators & Assistant Co-ordinators/Paper Setters etc - TDS not being recovered - Irregular – Needs Rectification.

(Rs.1,29,11,440/-)

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that the T.D.S is not being recovered on the remuneration paid to need to Guest Faculties/Lesson Writers/ Co-ordinators & Assistant Co-ordinators/Paper Setters etc. TDS shall have to be deducted at 10% of the remunerations / Honorarium /any sum referred in clause (va) of Section 28 of Income Tax Act, paid to the guest faculties who are employees and not employees of the university, under Section:194-J of Income Tax Rules.

As such an amount of **Rs.1,29,11,440/-** was not deducted towards T.D.S. under Section:194-J of the Income Tax Rules, on the payments of remunerations as mentioned hereunder, which is irregular and the deductor is treated to be “assessee in default”. Under Section 201(1A) he is liable to pay simple interest @1% for every month. Charging of interest u/s 201(1A) is mandatory and there is no provision for its waiver. Similarly in other accounts noted here under it is noticed that TDS not deducted. Early action would to be taken under intimation to audit. The register showing the month wise payments of various types of remunerations to each individual was not maintained and produced to audit to arrive the total remunerations paid to each individual per annum.

(The details are given vide APPENDIX - XI at *Page No: 226*)

Sl. No.	Name of The Account	Para No in The Audit Notes	Amount (Rs)
1	2	3	4
1	Deposit Fund Account	5	42,000
3	UGC Account	8	93,050
4	Dr. B.R Ambedkar College of Law	3	7,000
5	College of Pharmacy	1	31,765
6	Engineering College (Autonomous)	3	15,87,898
7	School of Distance Education	9	34,73,247
8	Examination Account	4	76,76,480
TOTAL			1,29,11,440

CODE NO : 10 (16)

Non-deduction of other recoveries such as Profession Tax, etc

PARA NO: 10 (16) - 1

Audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18 – Payment of Remuneration to Guest Faculties - Profession Tax not recovered - Irregular – Needs rectification .

During the course of the audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 1,58,78,984/-** was paid towards remuneration to the guest faculties on hourly basis and disbursed without deducting Profession Tax at the rates applicable vide G.O.Ms.No. 82 Dated. 04-02-2013 of Revenue (CT-IV) Department.

Rate of Profession Tax Per month (PM) in respect of Salary and wage earners whose monthly salaries or wages in Rs: (i) Up to 15,000 = Nil (ii) From 15,001 to 20,000 = 150/- PM (iii) Above 20,000 = 200/- PM. Immediate action would need to be taken accordingly under intimation to audit. **(Para No.4 of the Audit Notes)**

ANNEXURE - V

CODE NO: 10

**(Non - Remittance Of Deductions/ Recoveries From The Work
Bills / Pay Bills / Contingent Bills, etc.)**

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	10(9) - 1	1,29,11,440
2	10(16) -1	---
TOTAL	2	1,29,11,440

CODE NO: 11

(NON-PRODUCTION OF RECORDS)

PARA NO : 11 - 1

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Confidential Expenditure – Records such as Bills, Quotations and Stock Registers not produced – Amount held under objection. (Rs. 1,08,74,036/-)

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 1,08,74,036/-** was paid towards Confidential Work under Head C1061300-27 - Printing, for which relevant records such as Bills and Stock Registers were not produced to audit. Hence, the expenditure was held under objection.

Further, it is noticed that in Annual Account, an amount of **Rs. 1,08,70,059/-** was posted under Head C1061300-27-Printing instead of actual expenditure incurred towards printing and others under Head C1061300-27 as per vouchers, ie., **Rs. 1,08,74,036/-**. The difference of **Rs.3,977/-** needs to be reconciled under intimation to audit.

(Para No.5 of the Audit Notes)

(The details are given vide APPENDIX - XII at *Page No: 235*)

PARA NO : 11 - 2

Audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18 – Sanction of Scholarship - Demand – Collection – Balance (D-C-B) details – Not produced – Needs rectification.

During the course of the audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that amount received as Scholarship from Social Welfare Departments and entire amount was transferred to Tuition Fee Account. But the Demand – Collection – Balance (D-C-B) details for the scholarships have not been produced to audit. The Demand for the receipt of Scholarship as per the list of eligible number of students for the scholarship for that Financial Year was not produced to Audit. In the absence of which, it is not possible to assess whether the entire amount was released by the various Social Welfare Departments as per the Demand or not. The balance amount yet to be released by the Welfare Departments, if any, will be the financial loss to the University Funds. Immediate action is needed to identify the loss, if any, caused to the University Funds and necessary steps would need to be initiated to rectify the same.

(Para No.10 of the Audit Notes)

PARA NO : 11 - 3

Audit of the College of Engineering for Women Account, Andhra University, Visakhapatnam for the year 2017-18 – Sanction of Scholarship - Demand – Collection – Balance (D-C-B) Statement – Not produced – Needs rectification.

During the course of the audit on the Accounts of the Hostel of Engineering for Women, Andhra University, and Visakhapatnam for the year 2017-18, the Demand – Collection – Balance (D-C-B) Statement along with list of inmates in hostel eligible for scholarships has not been produced to audit. The details such as actual Scholarship amount to be sanctioned, sanctioned and the details of disbursement of scholarship amount to the eligible students were also not produced to audit to verify the undisbursed scholarship amounts, if any, and its remittance to Government. The same needs to be produced to audit. In the absence of which, it is not possible to assess whether the entire amount was released by Social Welfare Departments as per the Demand or not. The balance amount yet to be released by the Social Welfare Departments, if any, will be the financial loss to the University Hostel Funds. Immediate action is needed to identify the loss, if any, caused to University Funds and necessary steps would need to be initiated to rectify the same under intimation to audit. **(Para No.8 of the Audit Notes)**

PARA NO : 11 – 4

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2017-18 – Payment of water charges to Greater Visakhapatnam Municipal Corporation (GVMC) – Connected files not produced – Expenditure held under objection.

(Rs. 89,45,083/-)

During the course of audit, it is noticed that an amount of **Rs.89,45,083/-** was paid to the Greater Visakhapatnam Municipal Corporation (GVMC) towards supply of water under Bulk Water Supply Scheme. The connected records such as the agreement concluded with Greater Visakhapatnam Municipal Corporation towards bulk water supply charges under Bulk Water Supply Scheme were neither produced to audit for verification nor furnished replies to the Half Margin Letter issued during the period of audit. Hence, the expenditure is held under objection. **(Para No.5 of the Audit Notes)**

The details are given below :

Vr. No.	Date	Name	Expenditure towards	Amount (Rs)
60	26-04-2017	The Commissioner, GVMC	Expenditure towards water charges for the period from 03-03-2017 to 03-04-2017	12,82,577
189	22-05-2017	The Commissioner,	Expenditure towards water charges for the period from 03-04-2017	12,36,626

		Greater Visakhapatnam Municipal Corporation (GVMC)	to 03-05-2017	
326	23-06-2017		Expenditure towards water charges for the period from 03-05-2017 to 03-6-2017	12,77,847
614	18-08-2017		Expenditure towards water charges for the period from 03-07-2017 to 03-08-2017	12,77,847
728	15-09-2017		Expenditure towards water charges for the period from 03-08-2017 to 03-09-2017	12,77,847
1371	20-01-2018		Water charges	12,77,847
1433	31-01-2018			4,300
1457	09-02-2018			10,195
1491	17-02-2018			12,77,847
1535	01-03-2018			8,915
1759	31-03-2018			13,235
TOTAL				89,45,083

PARA NO : 11 - 5

Audit of the Accounts of Andhra University, Visakhapatnam for the year 2017-18 - Non-production of the Register of Sale Proceeds of Old and Unserviceable Material – Disposal of the old and unused material – Procedural Lapses - Loss to the institution – Immediate action required.

During the course of the audit, it is noticed that the institution have not taken any concrete action for the sale of old and unserviceable items. It is further observed that the Register of Old and Unserviceable Items is also not being maintained by the institution and records related to the sale proceeds were not produced to Audit. As Central Administrative Office is spending huge amounts for purchasing articles, there is every possibility of accumulation of unserviceable articles like furniture, news papers, electrical appliances etc. The same needs to be entered in The Register of Old and Unserviceable Items and timely action needs to be taken for the disposal of the same duly following the prescribed norms. Thus, it is evident that the institution is being put to loss by not disposing the same in a proper manner.

During the course of audit of Press & Publications, it is observed that no income has been generated by the institution through the disposal of sale proceeds of old and unserviceable material. The Register of Sale Proceeds of Old and Unused Material and records related to the sale proceeds were also not produced to audit. When enquired about the percentage of wastage which generally takes place during the printing works, it was

informed that it will be generally around 10% of the material utilised. In this regard, the accumulation of old and unused material at 10% of general wastage of paper out of each print work carried out during the financial year can be assessed excluding other material. The non-production of the same itself gives scope for the suspicion of misappropriation of funds received through the sale of old and unused material. Immediate attention of the authorities is required in this aspect to save the institution from probable financial loss and its reputation. *The unserviceable articles need to be entered in the Register and it's disposal would need to be taken up as per Article 140 to 142 of A.P.Financial Code.*

The reasons for not selling the old and unserviceable items may be furnished to audit. Immediate action would need to be taken in this regard under intimation to audit.

PARA NO : 11 - 6

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18- Non-production of the Register of Sale Proceeds of Old and Unserviceable Material – Disposal of the old and unused material – Procedural Lapses - Loss to the institution – Immediate action required.

On verification, it is noticed that the Register of Old and Unserviceable Items is not being maintained by the institution. As there is every possibility of the accumulation of unserviceable articles like, old printed course material, old answer papers, waste papers, straw boards & other cloth covers etc., the same needs to be entered in the Register of Old and Unserviceable Items.

On verification of the concerned file produced to audit, it is observed that for lifting of above said unserviceable items, quotations were called for vide proceedings no. SDE/Conf.Sec/Old Script/2012 Dtd: 10-12-2014 of Vice Chancellor and M/s JVS N Srivalli, who quoted highest rate, has been selected. The process was taken up by the Committee, which was appointed to look after the disposal of old and unserviceable articles in the entire University Campus.

On verification of the statement produced to audit, it is noticed that after arriving at the amount to be paid based on the net weight of the old material, the firm paid the amount including the old balance to the Registrar through the Demand Drafts. In this aspect, the following information needs to be produced to audit:

1. Register of Old and unserviceable Articles accumulated in School of Disatance Education.
2. Connected records of old payments as mentioned in the Statement
3. Some of the Demand Drafts are prior to the date of sale proceeds. The reasons for this may be produced to audit. The details of Earnest Money Deposit (EMD) collected, if any, may be produced to audit.
4. The period to which, the old balance to be paid by the M/s JVS N Srivalli, pertains to, is not clear. The details of interest amount collected on the

late payment from M/s JVSN Srivalli towards sale of old material may be produced to audit.

5. The details of old printed course material which was shifted to godown for sale are not maintained and produced to audit. No information was recorded in the Stock Registers of Course Material. Immediate action is needed to know the actual existing stock of course material.
6. The details of realisation of Demand Drafts through which amounts were paid by M/s JVSN Srivalli were not produced to audit.
7. Approval of previous quotations for lifting of old and un serviceable items vide NO.A.VI (1)/waste paper/2016-17, Dated: 31-3-2017 of the Registrar addressed to M/s JVSN Srivalli, for the same rates from 2014-15 onwards, caused financial loss to the institution.

Immediate action would need to be taken on the above point.

(Para No.22 of the Audit Notes)

PARA NO : 11 - 7

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Various works executed during the year – Connected records such as Measurement Books, Data Sheets, Estimates, Technical Sanction etc not produced – Expenditure held under objection.

(Rs.2,95,90,655/-)

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that several works have been executed by the University Engineering Section that include civil, electrical and water supply works during the year 2017-18. But, the connected records such as Tender Files, Measurement Books (Article 174 to 175 of F.Code), Data Sheets, Estimates, Revised Estimates etc have not been produced for the works amounting to **Rs.2,95,90,655/-** as mentioned hereunder.

(The details are given vide APPENDIX - XIII at *Page No: 238*)

Sl. No	Name of the Institution	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Works Account	16	2,56,75,924
2	Platinum Jubilee Guest House	6	15,37,457
3	School of Distance Education Account	13	23,77,274
TOTAL			2,95,90,655

As per Article No.156 to 200 of AP Financial Code, all these records are to be maintained and produced to audit.

In the absence of the above records, the correctness of the expenditure could not be certified in audit. Hence, the amount is held under objection. Immediate action would need to be taken to produce the records.

PARA NO : 11 - 8

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Data Sheets and Lead Statements – Not produced – Irregular – Needs immediate action.

During the course of audit, it is noticed that the Data Sheets and Lead Statements are not available in the work files that were produced. Every Estimate prepared for the execution of works shall have to be supported by Data Sheets, Detailed Estimates and Lead Statements. But, as verified, only Abstract Estimates are produced along with the work files. In the absence of the Data Sheets and Lead Statements, the verification of the work Abstracts could not be possible. Hence, the authenticity of the payments made to the contractors could not be verified in audit. Excess payment, if any, made in this regard shall have to be recovered from the person/persons responsible. Immediate action would need to be taken in this regard under intimation to audit. **(Para No.10 of the Audit Notes)**

PARA NO : 11 - 9

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2017-18 – Estate Register – Register of Estates & Immovable Properties not produced – Needs rectification.

During the course of audit, it is observed that the Register of Estates & Immovable Properties is not being maintained in the University Engineering Section. The Register of Estates & Immovable Properties is a very crucial register for estate management. It keeps the record of all estates and the details of immovable properties in respect of all lands, buildings and other immovable properties of the university. This register shall show the cost of construction or acquisition, cost of subsequent additions and alterations which increase the value of the buildings from time to time. The register shall also show the details of the revenue yielding properties like shops, quarters, grounds, guest houses, function halls, seminar halls etc. Any new additions like construction of new buildings shall have to be intimated by the University Engineer to the Estate Section for their due inclusion in the register. But, no such Register is being maintained in the section. At the end of the financial year, a certificate to the effect that the properties are in the safe and secure custody of the university shall have to be given by the Estate Officer.

Immediate action would need to be taken to maintain the Register of Estates and Immovable Properties in the prescribed proforma properly exhibiting all the above details and produced for verification in audit. **(Para No.14 of the Audit Notes)**

PARA NO : 11 - 10

Audit of College Development Council Account, Andhra Uniuersity, Visakhapatnam for the year 2017-18 – Certain types of fee collected from Affiliated Colleges – D.C.B (Demand – Collection – Balance) Register not produced – Needs action.

During the course of audit of the College Development Council Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs.56,80,745.00** (A/c No.105610011002048) and **Rs.14,18,16,775.00** (A/c No.105610100045426) received as various types of Affiliated Fee from Affiliated Colleges (As per Annual Account). But, the Demand for receipt of all types of fee as per the list of Colleges with students for the Financial Year 2017-18 was not produced to Audit.

Reply to the Half Margin Letter issued in this regard vide this Office Letter No.59/AU CDC Account/2019, Dtd.16-9-2019 was also not furnished. In the absence of which, it is not possible to assess whether the entire amount collected by the authorities as per the Demand or not. The amount yet to be collected by the affiliated colleges, if any, will be the financial loss to the University Funds.

Hence, immediate action would need to be taken to produce the D.C.B (Demand – Collection – Balance) Registers under proper certifications and identify the loss, if any, caused to University Funds and the same would need to be made good from the person or persons responsible under intimation to audit. **(Para No.6 of the Audit Notes)**

PARA NO : 11 – 11

Audit on the Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18 – Certain arrear amount credited in Bank Account – D.C.B (Demand – Collection – Balance) Register not produced – Immediate action required.

During the course of the audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that some receipt amounts were adjusted in credit side of the Bank Account for the Financial Year 2017-18 (Current Account No: 10428602520). But, the details to which those amounts were pertained, not produced to audit. Due to non-production of the D.C.B (Demand – Collection – Balance Register), it is difficult to verify whether the total due amount was adjusted or not. Immediate action is needed to produce The D.C.B (Demand Collection – Balance) Register for verification in audit. **(Para No.5 of the Audit Notes)**

S. No	Date of credit of the Receipt	Amount (Rs)
1	28-06-2017	4,215
2	16-06-2017	1,000
3	20-02-2018	200
TOTAL		5,415

PARA NO : 11 - 12

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Expenditure incurred to purchase several items – Stock Registers and utilisation particulars not produced to audit – Amount held under objection. (Rs. 2,65,98,255/-)

During the course of the audit of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that huge expenditure **Rs. 2,65,98,255/-** was incurred to purchase several items for utilisation for various purposes. But, the related Stock Registers and utilisation particulars have not been produced to audit. Hence, the amount is held under objection.

(The details are given vide APPENDIX - XIV at Page No: 245)

Sl. No	Hostel Name	Para No in Audit notes	Amount (Rs)
1	2	3	4
1	Deposit Fund Account	3	50,42,682
2	UGC Account	3	51,95,427
3	College of Engineering Account (Autonomous)	12	16,48,685
4	Examination Account	14	15,20,665
5	School of Distance Education Account	12	18,42,967
6	Coleege of Science & Technology	2	---
7	General Revenue Account	3	1,13,47,829
TOTAL			2,65,98,255

PARA : 11 - 13

Audit on the Accounts of the Andhra University, Visakhapatnam for the year 2017-18 – Vouchers/ Bills not produced to Audit – Irregular – Held under objection.

(Rs.19,35,802/-)

During the course of the audit on the accounts of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 19,35,802/-** was incurred for various purposes. But, the Vouchers/Bills related to the expenditure have not been produced to audit. In the absence of the same, the expenditure could not be verified in audit. Hence, the amount is held under objection.

(The details are given vide APPENDIX – XV at Page No : 266)

Sl. No	Name of the Institute	Para No in the Audit Notes	Amount (Rs)
1	Deposit Fund Account	10	2,12,998
2	UGC Account	5	4,52,649
3	College of Pharmacy	2	1,00,000
4		5	2,71,977
5	Dr. B.R.Ambedkar College of Law	2	2,94,660
6		8	1,44,272
7		9	96,605
8	College of Science & Technology	3	1,26,591
9		5	2,00,000
10		6	36,050
TOTAL			19,35,802

PARA NO : 11 - 14

Audit of the Health Centre Account, Andhra University, Visakhapatnam for the year 2017-18 – Homeopathy Dispensary – Non-production of records – Needs immediate action.

During the course of audit, it is noticed that the records pertaining to the Homeopathy Dispensary, Andhra University are not produced to audit. As such, the expenditure incurred during the year could not be certified by audit. Action would need to be taken to produce records immediately for verification in audit.

(Para No.3 of the Audit Notes)

PARA NO : 11 - 15

Audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18 – Certain printing works done - Delivery Challans not found – Needs immediate action. (Rs .2,91,428/-)

During the course of the audit of Press & Publications Account, Andhra University for the year 2017-2018, it is noticed that an amount of **Rs.2,91,428/-** was incurred towards printing works as per the Work Orders. But, Delivery Challans for some of the Work Orders were not found. Non-Production of delivery challans of the printing material gives scope for doubt that whether the printed material was delivered or not in a proper way to concerned departments and the same could not be verified in audit. The intended purpose of the printing will not be catered to if the printed material is not delivered. Hence, the amount is held under objection. **(Para No.1 of the Audit Notes)**

The details are given below :

Sl. No	Work Order No.	Date	Name of the party	Name of the Work	No. of copies	Amount (Rs)
1	1/G	06-04-17	Dr. V.S. Krishna Library, AU, VSP	1.Participation Certificates	150	1,285
2	2/G	06-04-17	Dr. V.S. Krishna Library, AU, VSP	1.Invitation Cards 2. Certificates for participants 3.Certificates for paper Presentation 4. Registration Forms 5. Badges	100 150 10 100 100	2,130
3	8/G	19-05-17	The Registrar, AU, VSP	1.Statement of Marks B.Sc. Degree Exam I Year 2. Statement of Marks B.Sc. Degree Exam II year 3. Statement of Marks B.Sc. Degree Exams III Year 4. Migration Certificate 5. Provisional Grade Card for BIPC Degree exam III Year	25 25 25 30 30	14,527
4	15/G	12-07-17	The Registrar, AU, VSP	Convocation work 1.Admit Cards 2. Admit Cards 3. On Duty Pass Cards for Non-Teaching Staff Members 4. On Duty Pass Cards 5. Car Passes 6. VIP Car Pass 7. A.U. Emblem for Convocation	800 600 300 100 200 200 2000	1,847
5	33/G	11-10-17	The HOD, Dept of Statistics, AU, VSP	Invitation Cards	300	23,550
6	38/G	20-10-17	The Registrar, AU, VSP	Letter Head Books	10 100	3,810
7	40/G	24-10-17	The Suptdt, A-III Section, AU, VSP.	Annual Verification Papers	4000	2,750
8	43/G	13-11-17		Academic Senate Meeting Preliminary final/items	150	2,19,792

9	47/G	06-12-17	The Registrar, AU, VSP	Passes to Convenor President, Vice President visit 1. On Duty Passes 2. Press Passes	500 500	800
10	48/G	23-12-17		Letter Heads	500	2,517
11	64/G	12-03-18		1. Letter Pads XL bond	500	1,560
12	65/G	01-03-18		Academic Senate Meeting Work		16,860
TOTAL						2,91,428

PARA NO : 11 - 16

Audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Income Tax recovered in Printing Jobs and Advertisements – Remitted in SBI, AU Campus, Visakhapatnam – Details of adjustment to IT Department not produced - Irregular – Held under objection. (Rs. 2,71,919/-)

During the course of the audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 2,71,919/-** was recovered towards Income Tax from the bills in respect of Advertisements & Printing Jobs and remitted in SBI, AU Campus, Visakhapatnam. But the details of remittance to Income Tax Department were not produced to Audit. Hence, the amount is held under objection. **(Para No.20 of the Audit Notes)**

Recovery of Income Tax		TOTAL (Rs)
Printing Bills	Advertisement Bills	
193,448	78,471	2,71,919

PARA NO : 11 - 17

Audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Work Orders for printing of course material to Press & Publications, Andhra University, Visakhapatnam - Bills not produced - Amounts due to the institution not realised – Needs immediate action.

During the course of the audit and on verification of the Work Orders for printing of course material, it is noticed that the following works were given to Press & Publications, Andhra University and the status of delivery of said material was as noted in the last column. Some Work Orders were reordered/modified and given to out-side

agencies, as the Press & Publications failed to hand over the material in time/ even after 1½ years. For the remaining works done by Press & Publications, no bills were raised by the Institution. Reasons for the same are not known. Early action would need to be taken for the payment of amounts duly obtaining the bills from Press & Publications under intimation to Audit.

(Para No.29 of the Audit Notes)

Work Order	Date	Particulars	No. of Copies	Status
140	11-04-2017	B.A/B.Com Entrance Prospects- cum- Exam Application 6/2017	4,000	
142	22-04-2017	III Year B.A/B.sc Geography (TM&EM)		
		1.Paper III - Regional Geography of India (TM)	300	
		2.Paper III – Practicals Projections & Field Survey & Study (Lab) -TM	300	
		3.Paper IV - Remote Sensing & Geography of Information System.(GIS) (Theory) - TM	300	
		4. Paper IV - Practicals-GIS & Remote Sensing Lab (TM)	300	
		5.Paper III - Regional Geography of India (Theory) - EM	100	08-09-2017
		6.Paper III - Practicals Projections & Field Survey & Study (Lab) - EM	100	
		7.Remote Sensing & Geography Information System (Theory) EM	100	
		8. Paper IV - Practicals - GIS & Remote Sensing	100	
147	11-07-2017	MBA/MCA Entrance Exam Application-cum-Prospectus-	1,000	
151	20-07-2017	1. M Ed Time Tables – 9/17(1 st &2 nd)	100	
		2. B Ed Time Tables – 9/17(1 st &2 nd)	700	
152	22-07-2017	1st year B.Sc Paper — Maths Practical Manual (LAB) M.A Telugu (Previous)	1,200	Delivered on 08-03-2017

161	28-08-2017	Paper – I (Telugu Bhasa Charitra)	1,000	25-03-2018 18-11-2017 17-04-2018 15-06-2018 23-07-2018
		Paper - II (Telugu Sahitya Charitra)	1,000	
		Paper - III (Chando Vyakaranalankaraluu)	1,000	
		Paper-IV (Kavya Natakalu)	1,000	
		Paper-V (Telugu Janapada Vijnanam)	1,000	
162	28-08-2017	MA Telugu (Final) Paper-I (Telugu Sahitya Vimarsa Siddanthalu)	1,000	27-01-2018
		Paper-II (Navyandra Sahityam)	1,000	18-11-2017
		Paper-III (Samanya Basha Sastram)	1,000	
163	28-08-2017	1st Year B.A (Special Telugu) Paper-I (Pracheena Kavithvam, Aadhunikaa Kavithvam, Natakam)	1,000	25-07-2018
165	04-09-2017	Learner Identification Cards	1,00,000 nos	
166	04-09-2017	Receipt Book in duplicate each Book - 100 Sheets	20 Books	
167	07-09-2017	B.A Politics (TM) Paper-IV B (AP Govt & Political System)	1,000	27-01-2018
185	19-09-2017	B.A/B.Com/Common Entrance Exam Application	2,500	
200	27-01-2018	M.A/M.Sc Mathematics (Prev) Paper-I (Algebra)	600	Paper-I,II,III received during 10/2018 Paper-IV & V Not received so far
		Paper-II (Lenearequations)	600	
		Paper-III (Real Analysis)	600	
		Paper-IV (Topology)	600	
		Paper-V (Pure Maths)	600	
		B.Com - III Year Syllabus & Model Paper (1/8 size Papers)	3,000	
		B.A - I Year Paper-I (Spl Telugu)	1,000	Received during 10/2018 Not received so far.
		BSc IIInd Year Paper-II Mathamatics (Theory) Paper-II Mathamatics (Practical)	500 500	

PARA NO : 11 - 18

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – D.C.B (Demand – Collection – Balance) Statement in respect of Examination Fees – Not produced - Immediate action required.

During the course of Audit, the information of number of Regular/Self-Finance Students, Department-wise and the Examination Fees to be paid by them / paid by them and balance amount, if any, to be received from students was not produced to audit. In the absence of the same, the actual demand of Examination Fees to be collected from students and whether that total demand was collected or not can not be ascertained. A Half Margin Letter is issued vide No. 53/AU Examination Account/2019, Dtd: 28-10-2019 in this regard. But, no reply has been received from the Controller of Examination.

Immediate action is required to prepare the D.C.B (Demand _ Collection – Balance) Statement of Examination Fees for verification in audit.

(Para No.18 of the Audit Notes)

PARA NO : 11 - 19

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – D.C.B (Demand – Collection – Balance) Statement of Number of Papers and Number of sets were ordered to set for Examination – Not produced - Bills of Remuneration paid to Paper Setters were without appropriate information- Immediate action required.

As per Annual Account, an amount of Rs.58,38,606/- was incurred towards remuneration to Paper Setters under Head C1061300-11 to 26. During the course of Audit, the information of total number of papers and number of sets were ordered to set for conducting of examinations in all Departments, total demand of remunerations to be paid to all paper setters, amount paid by them and balance amount, if any, yet to be paid was not produced to audit, without which, the actual demand of remuneration to be paid is not known.

On verification of the vouchers related to payment of remuneration to paper setters, it is noticed that in the related proforma, a simple tick was made against the column of paper setting and the amount was recorded without recording the details such as subject, number of sets, translation of paper into other languages etc. without which the correctness of the payment can not be certified.

A Half Margin Letter is issued vide No: 53/AU Examination Account/2019, Dtd: 11-11-2019 in this regard. But, an incomplete reply has been received from the Controller of Examination on 25-11-2019.

Immediate action is required to prepare the D.C.B (Demand – Collection – Balance) Statement of Remunerations to Paper Setters and produce the same for verification in audit.

(Para No.19 of the Audit Notes)

PARA NO : 11 - 20

Audit of College of Science & Technology Account, Andhra University, Visakhapatnam - Non-production of records and files in respect of receipts – Immediate action required.

During the course of audit of College of Science and Technology Account, it is observed that huge amount was realised as receipt and huge expenditure incurred from each account during the year as detailed below:

S.No	Name of the Account	Account No	Opening Balance	Receipt	Total	Payments	Closing Balance
1	Scholarship Account	10428602814	-1,92,68,525.00	0.00	1,92,68,525.00	0.00	1,92,68,525.00
2	Science & Tech Account	10428603501	15,08,999.24	2,76,411.00	17,85,410.24	3,27,237.00	14,58,173.24
3	ACD Fee Account	10428603205	-10,28,314.20	3,58,16,631.00	3,47,88,316.80	3,35,57,000.00	12,31,316.80
4	TC Fee Account	33431437242	94,820.00	3,44,277.00	4,39,097.00	1,22,282.00	3,16,815.00
5	BOR Account	30326888516	20,39,387.00	9,45,673.00	29,85,060.00	0.00	29,85,060.00
Total			-1,66,53,632.96	3,73,82,992.00	2,07,29,359.04	3,40,06,519.00	1,32,77,159.96

But, the connected records and files related to receipts were not produced to audit for verification. In respect of Scholarship Account, Receipts & Charges Statement of College of Science & Technology for the year 2017-18, it is observed that huge amount was shown as expenditure for which source of receipt is not recorded in Cash Book.

In the absence of the subsidiary records and files related to receipt realised, the correctness of the receipt shown in the Annual Account could not be certified in audit. Immediate action would need to be taken for production of the same for verification in audit.
(Para No.4 of the Audit Notes)

PARA NO : 11 - 21

Audit of the Accounts of Andhra University, Visakhapatnam for the year 2017-18 – Non-production of records in respect of certain institutions – Needs action.

During the course of Audit on the Accounts of Andhra University, Visakhapatnam for the year 2017-18, the records in respect of the following institutions were not produced for verification in audit.

1. PG Centre Vizianagaram Account
2. Computer Centre Account
3. Sports & Talent Account
4. Investment Account
5. Self Finance Account

ANNEXURE - VI
CODE NO: 11
(NON-PRODUCTION OF RECORDS)

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs)
1	11-1	1,08,74,036
2	11-2	---
3	11-3	---
4	11-4	89,45,083
5	11-5	---
6	11-6	---
7	11-7	2,95,90,655
8	11-8	---
9	11-9	---
10	11-10	---
11	11-11	---
12	11-12	2,65,98,255
13	11-13	19,35,802
14	11-14	---
15	11-15	2,91,428
16	11-16	2,71,919
17	11-17	---
18	11-18	---
19	11-19	---
20	11-20	---
21	11-21	---
TOTAL	21	7,85,07,178

CODE NO: 12

(MISAPPROPRIATION OF FUNDS)

PARA NO : 12 – 1

Audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18 – Difference arrived between total issue of paper and utilisation for printing – Details not produced – Misappropriation of stationery - Immediate action required.

During the course of audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that there is a variation between issue and utilisation of various types of paper for all Work Orders during the year 2017-18.

For example, as per the following Table-1, it is noticed that the demand of printing of 21,00,000 copies of booklets was met with only 65 reels of paper instead of 525 reels of paper required as per calculation. Instead of 2,60,000 booklets, they have printed 21,00,000 copies as per the recorded entries. There may be mistakes in the recording of entries in the printing unit or issue of paper. There may be a possibility of misuse of paper in the press as the actual work carried out is suspicious.

Table – 1 :

Sl. No	Work Order No	Date	Section & No of copies printed	Paper used according to Work order	Actual paper required	Difference of paper arrived and audit observations
1	15/E (Bill Amount= (1,80,88,465)	05-09-2017	E-IX 32 Pages Answer booklets (21,00,000 copies)	60 GSM paper – 65 Reels (For 1Kg = 16 booklets of 32 Pages & 1Reel = 250Kg) 65*250*16 = 2,60,000 booklets actually to be printed.	In Fill Form, it is shown as 21,00,000 copies printed which requires 131.25 Tonnes (21,00,000/16 = 131250 kg /250 = 525 Reels) of paper. But, used only 16.25 Tonnes of paper, which is contradictory.	525 (required) - 65 (utilised) = 460Reels. It leads to suspicion how the demand of printing of 21,00,000 copies of booklets was met with only 65 reels of paper.

As per Table - 2 (given below), it is noticed that the variation in the utilisation of paper, as per the Statement of Work Orders and Statement of Stock Issues. The issue of various papers in the Statement of Stock Issues was shown more in some instances and less in some instances than the actual requirement of said papers as per Statement of Work Orders. Hence, it is clear that stationery was misused and misappropriated.

Table – 2 :

Sl. No	Type of Paper	Total issue of various paper for all work orders during 2017-18 as per Statement of Stock Issues		Utilisation of various paper as per the Statement of Work Orders (In Tonnes)	Difference in weight i.e issue in excess (In Tonnes)
		In Kgs	In Tonnes		
1	60 GSM "18 Reels"	65 Reels @ 250 Kgs	16.25	22.68	(-) 6.43
2	60 GSM S/D White Paper	8,331 Reels X 8 Kgs	66.46	157.304	(-) 90.844
3	60 GSM D/D White Paper	1,121 Reels X 16 Kgs	17.936	6.863	11.073
4	60 GSM DFC White Paper	38 Reels X 8.9 Kgs	0.3382	0.542	(-) 0.2038
5	70 GSM S/D White Paper	261 Reels X 9.3 Kgs	2.3486	1.477	0.8716
6	70 GSM DFC Ledger Paper	88 Reels X 349 Sheets X 10.4 Kgs	7.072	1.856	5.216
7	70 GSM D/D Ledger Paper	49 Reels X 18.6 Kgs	0.9114	0.154	0.7574
8	70/80 GSM Natural Shade Paper	129 Reels X 12.6 Kgs	1.6254	0.158	1.4674
8	120 GSM Craft Paper	3,500 Sheets	3,500 Sheets	1,680 Sheets	1,820 Sheets
9	170 GSM Art Paper	7990 Sheets	7990 Sheets	15316 Sheets	(-) 7326 Sheets
10	170 Poster Paper	12,370 Sheets	12,370 Sheets	9,586 Sheets	2,784 Sheets
11	220/225 GSM Art Paper	1,774 Sheets	1,774 Sheets	1,175 Sheets	599 Sheets
12	47/54/60 GSM Colour Map Litho Sheets	7 Reels X 6 Kgs	0.042	Not Used	0.042
13	130 GSM Art Paper	6,350 Sheets	6,350 Sheets	310 Sheets	6,040 Sheets
14	130/140 Colour Boards	748 Sheets	748 Sheets	910 Sheets	(-) 162 Sheets

Further, on verification of Stock Register, it is noticed that all purchases of stationery were entered. But, time to time issue of stock for Work Orders and periodical certification by the Competent Authority was not done. Existing available stock as on 31-03-2018 in the press was recorded as Closing Stock in the Stock Register as casual manner which is not correct.

With reference to the above two examples, it is clear that the entire issue of various papers for the printing work as per Work Orders leads to suspicion about the utilisation of the stationery. The main reason for this seems to be lack of time to time supervision by the higher authorities. It needs immediate attention for rectification.

(Para No.7 of the Audit Notes)

ANNEXURE - VII

CODE NO: 12
(MISAPPROPRIATION OF FUNDS)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	12-1	---
TOTAL	1	---

CODE NO: 13
(EXCESS PAYMENTS)

PARA NO : 13 – 1

Audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2017-18 – Excess amount paid towards Fellowship - Irregular – Needs Recovery. (Rs.56,000 /-)

During the course of the audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs.56,000/- was paid in excess towards Fellowship to the following individuals as detailed below.

The excess amount paid needs to be recovered from the person/persons responsible under intimation to audit. **(Para No.7 of the Audit Notes)**

The details are given below :

S. No	Vr No/Date	Name of the scholar and Department	Amount paid (Rs)	Actual Amount to be paid (Rs)	Excess amount paid (Rs)
1	50/ 24-04-2017	Dr Ch.Subha Kumar (Economics) - Paid from 24-11-2015 to 24-06- 2016. Instead of 7 months, paid for 8 months (@ Rs.28,000/- PM)	2,24,000	1,96,000	28,000
2	178/ 23-06-2017	Dr B.Manikya Rao, (Law) - Paid from 19-01-2016 to 19-06-2016. Instead of 5 months paid for 6 months (@ Rs.28,000/- PM)	1,68,000	1,40,000	28,000
TOTAL					56,000

PARA NO : 13 - 2

**Audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2017-18 –
Boat Rental Charges – Paid in excess – Irregular - Needs Recovery . (Rs.9,600/-)**

During the course of the audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs.9,600/- was paid in excess towards oil charges in Boat Rental Charges by Dr B.Charan Kumar, Young Scientist, DST (SERB) to M/s Lakshmi Sindhuja Boating and Fishing Services towards the project namely “Study of Hydrodynamic Behavior of Nutrients in the presence of Mangroves of Kakinada Bay, East Coast of India.”

The excess paid amount needs to be recovered form the person/persons responsible under intimation to audit. **(Para No.9 of the Audit Notes)**

The details are given below :

Vr No/Date	Bill Date	Particulars	Amount paid (Rs)	Amount to be paid (Rs)	Excess paid (Rs)
125/ 22-05-2017	26-06-2016	Boat Rental Charges @ Rs.5,000 per day for 2 days (including tax)	10,000	10,000	---
	08-11-2016	Boat Rental Charges @ Rs.5,000 per day for 5 days = Rs.25,000 Oil Charges @ Rs.200 per hour for 48 hrs = Rs.9,600	34,600	25,000	9,600
	25-12-2016	Boat Rental Charges @ Rs.5,000 per day for 2 days (including tax)	10,000	10,000	---
	31-03-2017	Boat Rental Charges @ Rs.5,000 per day for 7 days (including tax)	35,000	35,000	---
TOTAL (Excess Paid)					9,600

PARA NO : 13 - 3

Audit of the UGC Account, Andhra University, Visakhapatnam for the year 2017-18 – Excess Amount paid in JRF Fellowship - Irregular – Needs Recovery. (Rs. 1,742/-)

During the course of the audit of the UGC Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs.1,742/- was paid in excess to Mr. Santosh Kumar Ranjit towards JRF Fellowship vide Voucher No.197/16-08-2017.

Payment of JRF fellowship & Contingency to Mr. Santosh Kumar Ranjit, was paid JRF Fellowship and amount towards contingent charges under the Scheme of JRF in Engineering & Technology in the Department of Pharmaceutical Science vide Progs. No.U2/JRF/Eng &Tech/2017-18, dt: 21-7-2017 of the Vice Chancellor, Andhra University, Visakhapatnam as shown below. From the table, it is known that instead of 14 days amount was calculated for 17 Days and paid to the individual.

The excess paid amount needs to be recovered from the person/persons responsible under intimation to audit. **(Para No.9 of the Audit Notes)**

The details are given below :

Vr. No/Date	Name	Payment Particulars	Days	Actual amount to be paid	Already paid	Excess paid (Rs)
1	2	3	4	5	6	7
197/ 16-08-2017	Mr. Santosh Kumar Ranjit, Progs No.U2/JRF/Engineering &Tech/2017 -18, Dt: 21-07-2017	a) Fellowship b) HRA From 04-12-2015 to 17-10-2016 (10 months & 14 days)	15,000*10 Months + 14 days 3,000*10 Months + 14 days	1,50,000/- 6,774/- 1,56,774/- 30,000/- 1,355/- 31,355/-	1,58,226/- (for 10 Months 17 days) 31,645/- (for 10 Months 17 days)	1,452 290
TOTAL						1,742

PARA NO : 13 - 4

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Printing of course material – Procedure adopted for payment of printing rates – Not correct – Excess payment made - Needs recovery - (Rs.3,91,975/-)

During the course of the audit, it is noticed in printing of Course Material that the following rates were sanctioned for printing vide Proceedings No SDE/Printing Rates/ 2013, dt: 4-10-2013 of the Vice-Chancellor, Andhra University, Visakhapatnam as shown below :

Printing Rates:

Details	Revised rates(06-09-2016)	
	¼ Demy	1/8 Demy
Upto 500 copies	0.08	0.04
501-1000 copies	0.06	0.03
1001-2000 copies	0.04	0.02
2001 -3000 copies	0.025	0.015
More than 3000 copies	0.015	0.005

Multi Color Printing Rates :

Multi Colour Printing Rates	Proposed Rate
2 X 8 X No. of Copies X Slab Rate	0.95 Paise

On verification of the vouchers of printing charges, it is noticed that in respect of Printing Rates, slab rates were adopted as mentioned above and in respect of Multi Colour Printing Rates, the highest rate i.e. 0.06 was adopted irrespective of the number of the copies which is irregular. This is resulted in loss to the institution due to excess payment of Rs.50,980/-. It is observed that there is a discrepancy in the adoption of the procedure in calculation of printing charges in printing bills.

In this regard, it is to inform that the general procedure to be adopted is that the printing rate need to be taken based on the number of copies i.e if the number of copies is more than 3000, then for the entire printing of ¼ Demy Paper, the Rate of 0.015 need to be taken to arrive at the printing charges. The adoption of slab rate procedure for calculation of printing charges resulted in financial loss to the institution to the extent of Rs. 3,91,975/-. The excess paid amount needs to be recovered form the person/persons responsible under intimation to audit. (Para No.17 of the Audit Notes)

(The details are given vide APPENDIX – XVI at Page No : 271)

PARA NO : 13 - 5

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Remunerations paid to the Chief Superintendent and staff to conduct the Examinations - Excess payments made – Irregular – Needs recovery. (Rs. 3,001/-)

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that remunerations were paid to the Chief Superintendent and staff towards conducting of examinations.

As per the rates of remuneration for examination work prescribed vide Proceeding No E –IX/ Supdt/ Remu.Exam/ 2017, Dtd: 13-4-2017 of Vice Chancellor, Andhra University, Visakhapatnam, the Chief Superintendent is eligible for Rs.200/- per session and Rs.300/- per day (Vide Sl.No 8 of the table appended to the Proceedings).

It is noticed that an amount of Rs. 1, 900/- in excess of the actual eligible amount to be paid to them. In respect of Vr.Nos 455 & 457, some full days were taken as 2 sessions and paid Rs.400/- instead of Rs.300/-.

In respect of Voucher No.471, it is noticed that M.A. Music & M.A. Dance (2nd & 4th Semester) examinations were conducted on the same sessions of the same dates by the Department of Music & Dance. But, remunerations were paid as if they were different sessions. Hence, double the amount was paid. It needs thorough verification before admitting the bills claimed by the individuals. Hence, an amount of Rs.3,001/- is paid in excess and needs recovery from the person/persons responsible under intimation to audit.

(Para No.7 of the Audit Notes)

Excess payments						
Vr. No	Date	Name of the Chief Superintendent	Paid (Rs)	Eligible (Rs)	Excess (Rs)	Particulars
455	05-06-2017	Sri M.Rama Reddy	2,800	2,500	300	Per session rate is 200/- where as per day rate is 300/-. In these cases some full days were taken as individual sessions.
457	05-06-2017	Sri M.R.S Sampath Kumar	2,400	1,600	800	

471	05-06-2017	Smt K Saraswati Vidyarthi , Chief Supdt, 2 Invigilators & Non-Teaching Staff	3,802	1,901	1,901	Exams were conducted in Dept of Music and Dance - M.A. Music 2nd Semester on 13-4-17, 15-4-17 from 9 AM to 12 Noon; 4th Semester 11-4-17, 12-4-17 from 9 AM to 12 Noon; MA Dance 2nd Semester on 13-4-17, 15-4-17 from 9 AM to 12 Noon; 4th Semester 11-4-17, 12-4-17 from 9 AM to 12 Noon; Same dates and same timings can not be considered as different sessions. Therefore, the individual worked for 4 sessions only, hence eligible for 4*200 = Rs.800/-.
Excess Amount Paid					3,001	

PARA NO : 13 - 6

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Travelling Allowance Bills - Excess payments paid – Irregular – Needs recovery.

(Rs.1,200)

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, on verification of the Travelling Allowance Bills of the staff, it is observed that almost all the bills are claimed without following the prescribed norms and instructions issued vide the AP Travelling Allowance Rules which were adopted by the University.

The following are some of the observations made during the verification of the Travelling Allowance Bills:

- a) The Travelling Allowance bills are not in the prescribed proforma, ie., APTC Form-52.
- b) Staff members are claiming II AC fares without noting the mode of the journey. The Time Scale attached to the post they are holding and the basic pay of the individuals were not recorded by the individuals in the bills. In the absence of the above details, it is not possible to verify the admissibility of claim of II AC & correctness of the Rate of the Daily Allowance claimed by the individuals.

- c) As the time & date of commencement of journey and the time & date of return to Head Quarters are not noted by the individuals in the claims, the number of Daily Allowances to be allowed cannot be assessed.
- d) As per the Proceedings No.A VI(1)/ TA & DA/2017-18 dt: 19-7-2017 of the Executive Council, the payment of the Conveyance Charges is admissible when the journey is performed outside the state only (Point no.5). In the following cases, the Local Conveyance Charges were admitted for the journeys performed within the state, which is irregular. Hence, the Local Conveyance Charges paid in all the Travelling Allowance Bills for the journeys made within the state is held under objection and needs recovery from the person/persons responsible under intimation to audit. **(Para No.8 of the Audit Notes)**

TA Bills						
Vr. No	Date	Particulars	Paid (Rs)	Eligible (Rs)	Excess (Rs)	Observations
652	22-07-2017	TA Bill of Prof. Choudary Appa Rao, Dept of Economics, Andhra University, Visakhapatnam.	2,694	2,114	580	As per progs. No. A.VI(1)/TA & DA/2017-18 dt 19-7-2017 of Executive Council 1. TA bill for the period from 06-04-2017 to 08-04-2017 Vizag to Vijayawada Local Conveyance Charges, Porter Charges etc for Rs 580/- were paid. (Not eligible as the journey is within the state)
			3,712	3,712	0	TA bill for the period from 08-05-2017 to 10-05-2017 Vizag to Hyderabad Local Conveyance Charges. Porter Charges etc for Rs 440/- were paid. (Eligible as the journey is out of the state)
1456	07-08-2017	TA Bill of B.Ravi Babu, Asst Professor, Dept of Philosophy, Andhra University, Visakhapatnam..	7,864	7,244	620	TA bill for the period from 10-10-2016 to 13-10-2016 Vizag to Tirupati Local Conveyance Charges for Rs.620/- is paid (Not eligible as the journey is within the state)
TOTAL					1,200	

ANNEXURE - VIII

CODE NO: 13
(EXCESS PAYMENTS)

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs)
1	13-1	56,000
2	13-2	9,600
3	13-3	1,742
4	13-4	3,91,975
5	13-5	3,001
6	13-6	1,200
TOTAL	6	4,63,518

CODE NO: 14

(WASTEFUL EXPENDITURE)

PARA NO : 14 - 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Advertisements of different Notifications of School of Distance Education in different unpopular News Papers, Journals and Souvenirs – Wasteful Expenditure – Quotations not produced - Held under objection – Immediate action required. (Rs.28,70,564/-)

On verification, it is noticed that an amount of **Rs. 28,70,564/-** has been spent towards advertisement of different Notifications of Admissions, Examinations, Courses on offer etc., during the year 2017-18. On verification of the vouchers, it is noticed that all kind of Notifications of AU School of Distance Education were being published in various Magazines, Journals, Souvenirs of Andhra University itself and some Journals, Calendars, News Papers which are not at all in circulation in the general public, which may not serve the actual purpose of notification reaching to the required audience i.e., students who are looking for admission in Andhra University. These students will not have access to AU Journals, Souvenirs, Calendars and unfamiliar magazines and News Papers which don't have reach in the general public in which these advertisements are being published. Lot of expenditure is being incurred for these notifications which do not serve the intended purpose of the advertisement. Hence, the total expenditure of **Rs.28,70,564/-**, which was incurred towards advertisement in unpopular / un-familiar / less circulated News Papers, Magazines, Calendars, AU Journals and Souvenirs is treated as wasteful expenditure.

These notifications shall have to be published in the leading News Papers or Journals like Yojana or Employment News etc., to serve the intended purpose of reaching the maximum population which in turn increases the admissions and the scope of the University. Immediate action is required to stop this practice henceforth.

Further, the Quotations/Tenders were not called for advertisements. No Work Order or proceedings for advertisement with specifications were produced to audit. Advertisements are given based on the requests made by different magazines, papers, Journals etc.

As noted below, for some vouchers, the paper clippings were not enclosed and for some clippings, the date and year of publication of the notification is not known. Hence, the amount of **Rs.28,70,564/-** is held under objection. Immediate attention of the concerned authorities is required to curtail this unwarranted and wasteful expenditure.

(Para No. 15 of the Audit Notes)

(The details are given vide APPENDIX - XVII at Page No: 275)

PARA NO : 14 – 2

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18– Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Printing Press – Irregular – Held under objection. (Rs.93,65,467/-)

During the course of the audit of the School of Distance Education, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs.93,65,467/-** spent on the printing jobs that were entrusted to out-side agencies during the Financial Year. As University has got its own Printing Press, entrusting printing jobs to out-side agencies is grossly irregular.

On verification of the connected files, it is noticed that responding to the printing job requirements from various departments of the University, the Director of Press & Publications has stated that :

1. As per the paper availability, certain items will be taken up by Press & Publications Unit. He further stated that the Press & Publications Units is not in a position to meet the requirements of printing due to non- availability of the printing paper.
2. Due to the hectic schedule of the examinations, the exam related works and other routine works can only be taken up by the Press & Publications.

As such, for urgent printing works of the course material, the respective departments opted for the out-side agencies for their printing requirements based the above statements of the Director of Press & Publications.

On further verification, the Quotations/Tenders were not called for entrusting the print jobsto the out-side agencies. The list of approved printers and norms to be followed for arriving at the rates fixed for printing works were issued vide Proceedings No SDE/Printing rates/2013, Dtd. 04-10-2013 of the Vice Chancellor, Andhra University. Hence, the entire expenditure is held under objection. Early action would also need to be taken to discontinue this practice.

(Para No.19 of the Audit Notes)

(The details are given vide APPENDIX – XVIII at Page No: 278)

PARA NO : 14 – 3

Audit on the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 – Printing and Supply of original Degree Certificates , Provisional Certificates - Quotations and Stock Registers not produced – Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Press & Publications Unit – Irregular – Held under objection. (Rs. 5,07,314/-)

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 5,07,314/-** was incurred towards Printing and Supply of Original Degree Certificates , Provisional Certificates etc with security features using 160 GSM Paper and amount was paid to M/s Muddada Industries, Guntur.

The printing job was entrusted to out-side agencies with out consulting and utilising the services of the Press & Publications Unit of Andhra University. The need of entrusting this print job to the outside printing agency was not explained to audit. As University has got its own Printing Press, entrusting printing jobs to out-side agencies is grossly irregular. As per voucher, the stock is maintained in E - IX Section of the Examination Wing of the University. The details of stock and issue have not been produced to audit. The quotations were also not produced to audit. Hence, the expenditure is held under objection.

(Para No.6 of the Audit Notes)

Vr No	Date	Amount in (Rs)	Particulars
1	2	3	4
948	07-12-2016	1,56,374-00	M/s Muddada Industries, Guntur towards Printing & Supply of Original Degree Certificates, Provisional Certificates etc with security features. (on 160 GSM Paper)
2449	28-12-2017	3,39,444-00	
949	07-12-2016	3,626-00	IT @ 2.266%
2450	28-12-2017	7,870-00	
TOTAL		5,07,314.00	

PARA NO : 14 – 4

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 – Expenditure incurred towards allowances to the Private Auditors - Wasteful expenditure – Amount held under objection. (Rs.14,800/-)

During the course of the audit of the Ladies Hostel Account, Andhra University, Visakhapatnam, it is noticed that an amount of **Rs.14,800/-** has been incurred and paid as allowance to the Private Auditors apart from the payment of Service Charges to M/s Chalam Associates. There is no provision to incur such expenditure from the money collected from the students. This is irregular. Hence, the amount is held under objection. Immediate action is required to stop this unwarranted and wasteful expenditure.

(Para No.7 of the Audit Notes)

The details are given below:

Month & Year	Vr No	Date	Amount (Rs)
Auditors Allowance			
Apr-2017	58 & 59	20-04-2017	300
	66	21-04-2017	300
May-2017	41	31-05-2017	200
July-2017	42 to 45, 53, 54, 61, 64, 65, 71 & 72	18 to 22-07-2017, 24, 26 & 28 to 31-07-2017,	4,200
August-2017	10, 13-14, & 17	2 & 3 to 05-07-2017	1,700
September-2017	52 & 58	8 & 11-09-2017	500
	66 & 68	13 & 14-09-2017	1,000
	72 & 76	15 & 16-09-2017	700
	98 & 107	18 & 19-09-2017	800
November-2017	50 & 52	14 & 15-11-2017	400
	87	27-11-2017	300
December-2017	49	12-08-2017	100
	102	21-12-2017	200
February-2018	42 & 45	22 & 23-02-2018	1,000
	66 to 68	26 & 28-02-2018	1,100
March-2018	3, 44, 48, 49, 50, 56 & 63	1, 5, 6, 9 & 12-03-2018	2,000
TOTAL			14,800

PARA NO : 14 - 5

Audit on the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2017-18 – Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Printing Press – Irregular – Held under objection. (Rs.3,41,767/-)

During the course of the audit of the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs. 3,41,767/-** spent on the printing jobs that were entrusted to out-side agencies during the Financial Year. As University has got its own Printing Press, entrusting printing jobs to out-side agencies is grossly irregular.

Hence, the entire expenditure is held under objection. The circumstances under which the printing jobs were entrusted to out-side agencies were also not furnished to audit. Early action would need to be taken to discontinue this kind of practice.

(Para No.6 of the Audit Notes)

The details are given below:

Vr No/Date	Bill No/Date	Description	Amount (Rs)
166/09-06-2017	832/25-11-2016	M/s Sri Venkata Rama Printers and Bookbinders - for research publication - colour printing (540*8rs)	4,400
166/09-06-2017	86/30-03-2017	M/s Sri Lakshmi Ganapati Stationary and Xerox - for research publication - colour printing (370*8rs) and text book printing (150*8)	4,240
506/20-11-2017	6973/15-12-2015	M/s Olympic Xerox - for printing 400 certificates @ 20rs (8000) for National Workshop	8,000
506/20-11-2017	03-12-2015	M/s Sri Venkateshwara Offset Printers - for printing brochures 400 @15rs for National Workshop	6,000
648/27-01-2018	Invoice No. 76/07-12-2017	M/s Sri Vamsikrishna Printers - for printing of abstract volumes (200 nos*120rs)	24,000
656/31-01-2018	Invoice No. 91/07-11-2017	M/s Sri Vamsikrishna Printers - for printing of 32 pages souvenir books (400*317rs)	1,50,001
656/31-01-2018	Invoice No. 92/08-11-2017	M/s Sri Vamsikrishna Printers - for printing of 32 pages souvenir books (400*317)	1,45,126
TOTAL			3,41,767

PARA NO : 14 - 6

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2017-18 – News Paper Advertisements towards conveying greetings to Higher Officials and for other unimportant occasions - Wasteful expenditure - Needs recovery. (Rs. 1,07,000/-)

During the course of audit of the Hostel Accounts of Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of **Rs.1,07,000/-** was paid towards advertisements in daily news papers during the year 2017-18. While verifying the connected files, it is observed that the advertisements were for conveyance of personal greetings of the Staff of Andhra University to the Officials of Andhra University.

Incurring expenditure on such greetings from the money collected from the students is highly irregular and wasteful.

Hence, the amount is held under objection and needs to be recovered from the person/persons responsible under intimation to audit. Immediate action is also required to stop such practice.

(The details are given vide APPENDIX – XIX at *Page No: 280*)

Sl No.	Name of the Institution	Para No.	Amount (Rs)
1	College of Pharmacy Account	7	18,000
2	Science Hostel Account	5	12,000
3	Research Scholars Hostel Account	8	13,500
4	Arts & Commerce Hostel Account	10	8,000
5	Engineering College Men's Hostel Account	12	55,500
TOTAL			1,07,000

ANNEXURE - IX

CODE NO: 14
(Wasteful Expenditure)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	14-1	28,70,564
2	14-2	93,65,467
3	14-3	5,07,314
4	14-4	14,800
5	14-5	3,41,767
6	14-6	1,07,000
TOTAL	6	1,32,06,912

CODE NO: 15

INSTANCES OF UN-ACCOUNTED CASH / STORES

PARA NO : 15 – 1

Audit on the Accounts of Press & Publications, Andhra University, Visakhapatnam for the year 2017-18– Amount shown as receipt in Cash Book but not traced in Bank Pass Book - Needs review and necessary action. (Rs.28,339/-)

During the course of audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2017-2018, it is noticed that an amount of **Rs.28,339/-** was shown as receipt realised as per Cash Book during the year.

The details are given below :

S. No	Work Order No	Date	Name of the Party	Name of the work	Number of copies	Amount (Rs)
1	6/O	22-06-2017	The Chief Warden, Arts & Commerce Hostels, AU, VSP	Receipt Books	50 books	4,355
2	9/O	12-7-2017	The Chief Warden, AU Engineering Men's Hostel, AU, VSP	Stock Account Books	3 books	389
3	10/O	14-9-2017	The Chief Warden, Science College Hostels, AU, VSP	Registers Stock Registers	10 books 25 books	3,050
4	13/O	13-10-2017	The Chief Warden, Science College Hostels, AU, VSP	Bank Challans	10 books	1,240
5	22/O	10-01-2018	The Chief Warden, Research Scholars Hostel, AU, VSP	Stock Registers	15 books	5,205
6	23/O	16-02-2018	The Chief Warden, Research Scholars Hostel, AU, VSP	Cash Books	20 books	6,385
7	24/O	01-03-2018	The Principal, IASE, AU, VSP	Cash Books	20 books	7,715
TOTAL						28,339

As per procedure, every receipt must be deposited in the Bank Account and entered in Cash Book. But, the above amounts were not found in the Bank Account.

Immediate action would need to be taken to review the above entries and trace out them in Bank Pass Book. Otherwise the amount needs to be recovered from the person/persons responsible under intimation to audit.

(Para No.2 of the Audit Notes)

PARA NO : 15 – 2

Audit of the Platinum Jubilee Guest House Account, Andhra University, Visakhapatnam for the year 2017-18 - Stock of Cash Bill Books not entered in the Stock Register- Held under objection.
(Rs.1,150/-)

On verification, it is noticed that an amount of Rs.1,150/- was paid to the Director, AU Press & Publications towards printing of Cash Bill Books. But, the Stock Entry of the same was not produced to audit. In the absence of the Stock Entry, it is presumed in audit that the amount spent is blatantly misused. Hence, the amount is held under objection. Immediate action is required to produce the same for verification in audit.

(Para No.10 of the Audit Notes)

S. No	No of Cash Bill Books	Usage
1201 to 2250	21	April-2016 to March -2017
2251 to 3000 1501 to 1800	18	April-2017 to March-2018
TOTAL	39	

Vr No	To whom paid	Details	Amount (Rs)
02-08-2017	The Director, AU Press & Publications,VSP	Printing charges of Cash Bill Books	1,150
Total			1,150

PARA NO : 15 – 3

Audit of the Arts & Commerce Hostel Account, Andhra University, Visakhapatnam for the year 2017-18 - Purchase of stores – Not taken in Stock Register of provisions completely – Difference in Opening Balance and Closing Balance - Misappropriation of Provisions – Needs recovery. (Rs. 18,960/-)

During the course of audit and on verification of the Stock Registers for provisions with reference to vouchers of purchases, it is noticed that in case of some items as shown hereunder, the quantity of stock was taken in Stock Registers is less than the quantity actually purchased. The difference amount of the quantity less taken is Rs.11,280/-.

On verification of the Opening and Closing Balances, some variations were noticed while carrying forward the balances. The resultant difference of amount is Rs.7,680/-. Hence, the total amount of Rs.18,960/- (Rs.11,280 + Rs.7,680) is held under objection. This indicates that the *Annual verification of stores which should be done by the Authorities concerned under Article 143 of A.P. Financial Code* is not being carried out.

Immediate action would need to be taken to account for the said purchases in the Stock Register or to recover the amount from person/persons responsible under intimation to audit. **(Para No.11 of the Audit Notes)**

The details are given below:

1. Stock not taken completely to Stock Register :

2017-18 - Less stock entered in the Stock Register for Provisions.

TABLE – A

Vr No.	Date	Bill No	Date	Item	Quantity Purchased (Kgs)	Stock Entered (Kgs)	Difference in Stock (Kgs)	Cost (Rs)	Total Amount (Rs)
3391	09-06-2017	8	03-04-2017	Gram Dall	100	75	15	94	1,410
3423	16-08-2017	72	29-06-2017		100	90	10	94	940
3462	15-09-2017	124	02-08-2017		200	155	25	94	2,350
3496	06-11-2017	182	02-09-2017		400	365	35	94	3,290
3612	12-03-2018	464	03-02-2018		50	15	35	94	3,290
TOTAL						11,280			

TABLE – B

Difference in weight of oil tin: 15 litres tin is taken as 13.5 kgs in this hostel but, the same was taken as 13.65 kgs in Engineering Hostel						
Name of the item	Total number of tins purchased during the year	Weight as of 13.5 kgs per tin	Weight as of 13.65 kgs per tin	Difference in weight (Kgs)	cost per kg	Difference (Rs)
Palm Oil	640	8,640	8,736	96	80	7,680

TOTAL

Table	Amount (Rs.)
TABLE - A	11,280
TABLE - B	7,680
TOTAL	18,960

PARA NO : 15 – 4

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 - Vouchers/Advice Slips of Receipts given by the Syndicate Bank – Posted in Cash Book on credit side – Not Found in Bank Statement - Immediate action required.

(Rs. 17,84,390/-)

During the course of audit and on verification of the Cash Book, Vouchers of Receipt Bundles, Register of Demand Drafts maintained by the Account Section and Bank Statement of Syndicate Bank Account No. 35843070000023 and the Vouchers/ Advice Slips sent by the Bank after realization of Demand Drafts to Account Section of the School of Distane Education, it is observed that for the following amounts, which were stated as realised as per Advice Slips, were not found on credit side of the Bank Statement, though they were posted in Cash Book.

Immediate action would need to be taken to get the amount credited in Bank Account and reconciling the balances with the balance of Cash Book. Hence, the amount of **Rs.17,84,390/-** is held under objection.

(Para No.3 of the Audit Notes)

RT. No in Cash Book	Date	Amount as per Drafts Paid Statement and as per the postings in Cash Book	Amount not found in Bank Statement
28	May-2017	2,10,505	2,10,505
32	May-2017	3,24,665	3,24,665
No RT No	August-2017	12,49,220	12,49,220
TOTAL			17,84,390

PARA NO : 15 – 5

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18 - Unspent amount shown in Advance Adjustment Register- But not deposited in Bank - Needs review and necessary action. (Rs.34,082/-)

During the course of the audit of the Examination Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs.34,082/- was shown as unspent amount of advance as per Cash Book and Advance Adjustment Register during the year as detailed below:

S No.	V No./Date	Particulars	Amount
1	3/01-2-2017 & 28-03-2017	Prof MVR Raju, HOD of Psychology & Para Psychology, AU, VSP.	2,350
2	8/09-02-2012	Prof M Syambabu, Director, HOD of Physical Education, AU, VSP.	7,438
3	61/07-09-2017	Smt K Ramadevi, Superintendent, A-VI Section, CAO, AU, VSP.	24,294
TOTAL			34,082

As per the procedure, every receipt must be deposited in the concerned Bank Account. But, the above unspent amounts out of the advances given were not found in Bank Account as it seems that the amounts were not remitted in the bank. Hence, immediate action would need to be taken to recover the same from the person/persons concerned, under intimation to audit. **(Para No.16 of the Audit Notes)**

PARA NO : 15 – 6

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2017-18 – Board of Research Account – Amount shown as receipt in Cash Book but not deposited in Bank – Needs review and necessary action.

(Rs.3,78,000/-)

During the course of the audit of the College of Science & Technology Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs.3,78,000/- was shown as receipt realised as per Cash Book during the year as detailed below:

Date	Amount (Rs)
04-04-2017	80,000
04-04-2017	1,43,000
04-05-2017	73,000
15-05-2017	10,000
03-08-2017	72,000
Total	3,78,000

As per procedure, every receipt must be deposited in the concerned Bank Account. But, the above amounts were not found in Bank Account. From the above, it is evident that the said amount was misappropriated without depositing in Bank Account. Hence, immediate action would need to be taken to recover the amount of **Rs.3,78,000/-** from the person/persons responsible under intimation to audit.

(Para No.8 of the Audit Notes)

ANNEXURE - X

CODE NO: 15

Instances of Un-accounted Cash/Stores

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs.)
1	15-1	28,339
2	15-2	1,150
3	15-3	18,960
4	15-4	17,84,390
5	15-5	34,082
6	15-6	3,78,000
TOTAL	6	22,44,921

CODE NO: 18

OTHERS

PARA NO : 18 – 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Amounts in Drafts Paid Statement and Bank Statement in respect of State Bank Account No. 10428602531 - Not tallied - Certain observations – Amount yet to be credited - Held under objection – Needs immediate attention and rectification.

(Rs.43,29,558-90)

During the course of the audit and on verification of the Drafts Paid Statement and Bank Statement in respect of State Bank Account No. 10428602531, it is noticed that most of the amounts in Drafts Paid Statement sent to State Bank of India for realisation of the Demand Drafts were not found in Bank Statement.

As per the other statement produced to audit showing the details of actual amount to be credited, amount credited with date and difference amount yet to be credited in the following proforma Col. No. 1 to 7, with effect from 10-04-2017 to 18-03-2018, an amount of **Rs.43,29,558-90** is yet to be credited in bank. Negligence and irresponsibility of the concerned authorities caused huge financial loss to the institution.

Immediate attention of the authorities is required to trace out the amounts or to recover the same from the person/persons responsible under intimation to audit. Hence, the amount of **Rs. 43,29,558-90** is held under objection.

The above statement was also verified with reference to the Bank Statement and some of the observations were found as mentioned in Column No - 8.

(Para No.32 of the Audit Notes)

Date	SEQ No		No. of DDs	Actual Amount	Amount Credited	Credit date	Difference (Rs)	Audit Observations with Bank Statement
1	2		3	4	5	6	7	8
10-4-17	16122601	16122630	30	57,130	1,000	12-9-17	56,130	Credited amount not found
10-4-17	16122631	16122660	30	56,010	500	23-10-17	55,510	Credited amount not found

10-4-17	16122661	16122690	30	29,150	500	23-10-17	28,650	Credited amount not found.
10-4-17	16122691	16122700	10	5,000	NIL		5,000	
10-4-17	16122701	16122730	30	27,190	25,690	09-05-17	1,500	Amount of Rs.25,690/ - was found in Bank Statement but, there is no evidence that the said amount belongs to DDs of said SEQ No in Col. No 2. In respect of other amounts reasons for delay by 8 months for realisation of DDs not known.
					500	08-12-17		
					500	08-12-17		
					500	08-12-17		
TOTAL							1,46,790	

ANNEXURE - XI

CODE NO: 18

Others

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs.)
1	18-1	43,29,558-90
TOTAL	1	43,29,558-90

CODE NO: 26

DDs/Cheques Received But Not Realised In Time

PARA NO : 26 – 1

Audit of College Development Council Account, Andhra University, Visakhapatnam for the year 2017-18 – Demand Drafts received towards various fee from affiliated colleges – Sent to bank – Certain Demand Drafts not realised – Loss to the institution – Immediate action required for realisation. (Rs. 2,65,82,966/-)

During the course of the audit of the College Development Council Account, Andhra University, Visakhapatnam for the year 2017-18 and on verification of the Cash Book, Vouchers of Receipt bundles, Register of Demand Drafts maintained by the Accounts Section and Bank Statements of Andhra Bank Account No.105610011002048 & 1056101100045426, it is observed that the realisation of the Demand Drafts for the following amounts produced to Audit were not found on the credit side of the Bank Statement. But, the same were taken into Annual Account as receipt. As verified from the Books of Accounts with the Bank Statements, Demand Drafts valued at **Rs.2,65,82,966/-** were not found realised. This is huge loss to the institution.

The particulars of Demand Drafts which were not traced in the Bank Statements are given below :

Account No	Sl. No.	Date on which DDs sent to Bank	Total No. of DDs	Amount	Total (Rs)
Account No 105610011002048	1	22-08-2017	21	3,14,000	17,73,010
	2	12-09-2017	21	1,87,000	
	3	12-09-2017	22	2,35,830	
	4	06-10-2017	23	1,47,670	
	5	06-10-2017	23	1,67,740	
	6	06-10-2017	19	1,54,770	
	7	27-10-2017	25	2,09,900	
	8	27-10-2017	23	1,82,100	
	9	04-12-2017	24	1,74,000	
	1	22-08-2017	10	10,200	
	2	22-08-2017	25	31,200	
	3	22-08-2017	23	11,52,610	
	4	22-08-2017	25	32,000	
	5	22-08-2017	24	27,400	
	6	22-08-2017	28	6,45,840	
	7	22-08-2017	25	67,500	
	8	31-08-2017	25	80,000	
	9	31-08-2017	25	32,900	

<p style="text-align: center;">Account No 1056101100045426</p>	10	31-08-2017	25	49,300	2,48,09,956		
	11	01-09-2017	25	40,035			
	12	12-09-2017	23	4,44,129			
	13	01-10-2017	25	5,00,232			
	14	01-10-2015	25	5,75,450			
	15	01-10-2017	25	9,96,415			
	16	01-10-2017	25	13,94,270			
	17	01-10-2017	25	6,93,050			
	18	01-10-2017	25	22,38,040			
	19	01-10-2017	25	19,62,840			
	20	01-10-2017	25	4,03,510			
	21	01-10-2017	25	3,52,710			
	22	13-10-2017	25	1,42,280			
	23	13-10-2017	25	2,42,900			
	24	13-10-2017	25	11,84,750			
	25	13-10-2017	25	5,37,400			
	26	13-10-2017	25	4,69,530			
	27	13-10-2017	25	8,04,470			
	28	13-10-2017	25	9,09,020			
	29	13-10-2017	26	5,42,140			
	30	06-10-2017	25	35,07,740			
	31	06-10-2017	25	39,200			
	32	12-09-2017	25	46,850			
	33	12-09-2017	25	1,52,090			
	34	12-09-2017	25	83,900			
	35	20-09-2017	25	2,52,240			
	36	20-09-2017	25	2,32,230			
	37	29-09-2017	25	5,78,890			
	38	06-10-2017	23	2,81,990			
	39	06-10-2017	25	2,99,920			
	40	06-10-2017	25	5,47,180			
	41	06-10-2017	24	2,50,670			
	42	06-10-2017	25	3,66,920			
	43	06-10-2017	26	30,200			
	44	06-10-2017	25	4,50,720			
	45	15-03-2018	25	11,27,095			
	TOTAL					2,65,82,966	

Further, it was informed during the audit that the Demand Drafts received from various Affiliated Colleges towards Affiliation Fee, Ratification etc., through the Demand Drafts Receiving Counter, will be entered without Sequential Number and details of fee and total amount of the Demand Drafts will be forwarded. Then, the entire Demand Draft amount will be computerized category-wise and will be sent to Accounts

Section. Then, the Accounts Section will send them to bank in different intervals for collection and realisation of the same.

As the Sequential Number and total amount was not recorded in Demand Drafts Entry Register, the correctness of the all the Demand Drafts sent to bank and amount adjusted in the bank cannot be verified and the same could not be certified in audit.

Hence, immediate action would need to be taken to get the amount credited in Bank Account and reconcile the balances in the Cash Books with the Bank Statements under proper certifications and same may be produced for verification in audit.

(Para No.03 of the Audit Notes)

PARA NO : 26 – 2

Audit of College Development Council Account, Andhra University, Visakhapatnam for the year 2017-18 – Delay in presenting Demand Drafts in Bank – Sustained loss in the form of interest to be accrued on the Demand Draft amount – Needs proper attention while presenting the Demand Drafts.

During the audit of the College Development Council Account for the year 2017-18, it is noticed that the Demand Drafts, through which colleges paid the fees, were presented in bank for realization are delayed by one month and above. Reasons for the same are not known. Due to delay in presenting the Demand Drafts, the organisation has been put to loss in the form of the interest to be accrued and therefore, held under objection. Immediate action is required for timely presentation of the Demand Drafts to avoid such loss in future.

(Para No.5 of the Audit Notes)

(The details are given vide APPENDIX – XX at *Page No: 283*)

PARA NO : 26 - 3

Audit of the Engineering College for Women Account, Andhra University, Visakhapatnam for the year 2017-18 – Demand Draft Register not maintained – Difference in Daily Fee Collection - Collection of Tuition Fee with reference to the list of students not tallied - Loss to the institution – Needs immediate action. (Rs.22,08,816/-)

During the course of audit of the College of Engineering for Women Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that an amount of Rs.22,08,816/- was less credited in the bank when compared to D.C.B (Demand – Collection – Balance) Statement produced to audit. The details of the difference amount of Rs.22,08,816/- were not produced to audit and Demand Draft Register was also not produced to verify the correctness of the actual Tuition Fee collected from the students for the year 2017-18. Hence, immediate action needs to be taken to find out the said amount under intimation to audit.

(Para No.4 of the Audit Notes)

1) Tuition Fee Account. 13331010000 9239 (As per Cash Book) DDs Amount credited	02-05-2017	5,000	3,02,702	54,10,054
	07-08-2017	61,250 + 19,500 + 26,250 + 26,250		
	26-10-2017	35,000 + 8,750 + 8,750 + 10,050 + 21,002 + 8,750 + 10,050		
	23-03-2018	29,800 + 1,300 + 31,000	51,07,352	
	As per DDs List resent to bank for realisation	45,15,000 (129 DDs) + 49,0000 (14 DDs) + 1,02,352 (7 DDs) - Not entered in Cash Book. Only enclosed to Cash Book		
2) Registrar Account (21951110000 0380) DDs credited	Total DDs Amount – Amount as per Cash Book 1,16, 91,560 (340 DDs) + 4,23,030 (22 DDs) + 71,540 (2 DDs)		1,21,86,130	
Total DDs credited in both the accounts			1,75,96,184	
Actual Tuition Fee collected from Non-scholarship Holders is Rs.2,52,05,000 (In this, Tuition Fee for Rs 24,00,000 + 30,00,000 = 54,00,000 directly paid by the students in the Director of Admissions Account, as per D.C.B (Demand – Collection – Balance) Statement produced. Remaining fee 499 Nos x 35,000 = 1,74,65 ,000 & 20 Nos x 9,10,000 = 1,98,05,000 to be credited in the above mentioned Accounts (A/c 9239 & A/c 0380).			1,98,05,000	
Difference of Tuition Fee Amount (less) (1,98,05,000 – 1,75,96,184)			22,08,816	

PARA NO : 26 - 4

Audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18 - Delay in presenting the Demand Drafts in bank – Caused loss to the Institution in the form of interest to be accrued on the Demand Draft Amount – Needs proper attention while presenting the Demand Drafts.

During the course of the audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2017-18, it is noticed that the Demand Drafts, through which students paid the fees, were presented in bank to account for in the Deposit Account are delayed by 2 weeks to 2 months. Reasons for the same are not furnished to audit. Due to delay in presenting the Demand Drafts, the organisation has been put to loss in the form of the interest to be accrued and therefore, held under objection. Immediate action is required for timely presentation of the Demand Drafts to avoid such loss in future.

(Para No.11 of the Audit Notes)

Some of the instances are shown below:

From	To	Date Realised	SBI-1436	CA-82
24583/03-04-2017	24639/30-05-2017	24-06-2017	6,78,000	21,73,000
24665/23-06-2017	24706/31-07-2017	04-08-2017	5,59,500	1089500
24708/03-08-2017	24789/26-09-2017	05-10-2017	9,70,000	21,88,750
35673/17-11-2017	35709/28-12-2017	08-01-2018	0	19,17,000
33190/27-09-2017	33196/05-10-2017	18-11-2017	2,10,000	0
33664/17-11-2017	33740/22-12-2017	08-01-2018	1,43,100	12,34,030

PARA NO : 26 - 5

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 - Delay in presenting the Demand Drafts in bank – Caused loss to organisation in the form of Interest to be accrued on the Demand Draft Amount – Needs proper attention while presenting the Demand Drafts.

During the course of the audit of School of Distance Education Account for the year 2017-18, it is noticed that the Demand Drafts, through which students paid the fees, were presented in bank for realization in the School of Distance Education Account are delayed by 15 days to 1 month. Reasons for the same are not furnished to audit. Due to delay in presenting the Demand Drafts, the organisation has been put to loss in the form of the interest to be accrued and therefore, held under objection. Immediate action is required for timely presentation of the Demand Drafts to avoid such loss in future.

(Para No.25 of the Audit Notes)

Some of the instances are shown below :

DD. No.	Date of receiving of the DD	Date of Remittance
17100401 to 17101600 (1200 DDs)	14-04-2017	15-05-2017
17200301 to 17201000 (700 DDs)	14-04-2017	15-05-2017
17105201 to 17106600 (1400 DDs)	27-04-2017	25-05-2017

PARA NO : 26 - 6

Audit on Engineering College Men’s Hostel Account for 2017-18 – Delay in Remittance of Cash in bank – Caused loss to Hostel Fund in the form of Interest to be accrued on the Amount – Needs immediate action

During the course of the audit Engineering Men’s Hostels Account for the year 2017-18, it is noticed that the amounts collected from students towards Hostel Fees, which were remitted into the Hostel Bank Account were delayed by 2 weeks to 2 months. Reasons for the same are not furnished to audit. All amounts were remitted after collection in piece meal, for example the amount collected from 03-07-2017 to 05-07-2017 vide Receipt Book No. 397 were remitted on three different dates, ie, on 27-07-2017, 31-07-2017 & 11-08-2017. Due to delay in remittance, as shown below, the interest to be accrued is loss to the Hostel Funds. Hence, necessary steps would need to be initiated to remit the cash in time to prevent such loss. **(Para No.13 of the Audit Notes)**

The details are shown below :

Receipt Book No.	Receipt No.		Period		Amount (Rs)	Date of remittance in Bank
	From	To	From	To		
380	16401	16450	22-04-2017	02-05-2017	71,600	09-06-2017
380					1,20,190	09-05-2017
381	25701	25750	02-05-2017	10-05-2017	50,358	
381					72,268	
381					62,018	
382	25151	25200	10-05-2017	09-06-2017	1,12,578	01-07-2017
397	28351	28400	03-07-2017	05-07-2017	1,05,261	27-07-2017
397					40,250	31-07-2017
397					21,710	11-08-2017
398	16001	16050	05-07-2017	25-07-2017	11,471	11-08-2017
398					38,021	24--08-2017
398					23,056	26-09-2017
398					28,789	04-10-2017
399	16801	16850	25-07-2017	08-08-2017	42,770	13-10-2017
399					49,993	17-10-2017
400	16901	16950	08-08-2017	31-08-2017	26,255	20-10-2017
400					25,346	18-10-2017
400					35,155	17-10-2017
401	16201	16250	05-09-2017	03-10-2017`	20,100	24-10-2017
401					20,230	27-10-2017
401					37,512	30-10-2017
402	25651	25700	03-10-2017	12-10-2017	2,000	31-01-2017
402					23,280	06-11-2017
402					42,264	14-12-2017
402					11,950	14-12-2017
402					19,242	13-12-2017

402					22,800	18-12-2017
402					21,550	26-12-2017
403	16651	16700	21-08-2017	03-11-2017	9,030	26-12-2017
403					27,310	22-01-2018
403					23,915	23-01-2018
403					44,520	24-01-2018
403					13,715	25-01-2018
404	25401	25450	12-10-2017	25-11-2017	67,975	29-01-2018
405	25501	25550	03-11-2017	18-12-2017	22,650	15-02-2018
405					24,600	12-02-2018
405					30,796	07-02-2018
405					49940	29-01-2018
406	16051	16100	18-12-2017	22-01-2018	3,300	31-10-2018
406					20,272	29-03-2018
406					20,000	27-07-2018
406					14,638	23-03-2018
406					32,338	27-02-2018
406					23,380	19-02-2018
407	25001	25050	22-01-2018	29-01-2018	21,300	09-04-2018
407					28,875	07-04-2018
407					45,714	06-04-2018
407					53,300	03-04-2018
407					65,080	31-03-2018
408	25551	25600	29-01-2018	05-02-2018	16,743	11-04-2018
408					30,436	10-04-2018
408					24,662	09-04-2018
409	16851	16900	05-02-2018	23-02-2018	2,000	19-04-2018
409					56,460	17-04-2018
409					20,730	17-04-2018
409					25,275	13-04-2018
410	25601	25650	23-02-2018	06-03-2018	28,573	18-04-2018
410					6,200	19-04-2018
410					23,605	19-04-2018
410					20,260	20-04-2018
410	25601	25650	23-02-2018	06-03-2018	28,573	18-04-2018
410					6,200	19-04-2018
410					23,605	19-04-2018
410					20,260	20-04-2018
411	16101	16150	06-03-2018	29-03-2018	22,500	20-04-2018
411					43,160	21-04-2018
411					32,736	23-04-2018
412	18851	18900	29-03-2018	04-04-2018	33,962	25-04-2018
412					31,908	27-04-2018
412					1,35,600	30-04-2018

PARA NO : 26 – 7

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 – Guest House of School of Distance Education – Late remittance of the cash pertaining to the receipt of the Guest House into the Bank Account - Immediate action required to stop this kind of practice.

During the course of the audit of the School of Distance Education Account for the year 2017-18 and on verification of Guest Rooms Occupation Register and Receipt Books, it is found that collected amounts on occupation of the rooms of the Guest House by the visitors/students were remitted into bank account after much delay as shown below, the reasons for which are not furnished to audit. Further, the initials of the concerned seat worker are only noted on receipts. There is no supervision and proper monitoring in this aspect. The files relating to the allotment of rooms to the individuals were also not produced to audit. All these circumstances may lead to the suspicion of misuse of funds. Immediate action is required to stop such practice and check the process in order to avoid any loss to the organisation. **(Para No.26 of the Audit Notes)**

The details are given below :

Receipts from Dormitory		
Period of cash receipt	Date of remittance	Amount (Rs)
01-04-2017 to 10-08-2017	08-08-2017	73,754
	19-08-2017	19,050
16-08-2017 to 28-08-2017	29-08-2017	3,450
31-08-2017 to 30-09-2017	31-10-2017	20,800
21-01-2018 to 24-01-2018	09-02-2018	67,600
31-10-2017 to 25-02-2018	05-03-2018	53,050
TOTAL		2,37,704

PARA NO : 26 – 8

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2017-18 - Maintenance of Register of Fixed Deposits – Delay in renewal – Loss to the institution - Immediate action required. (Rs. 71,676-96)

On verification of the Register of Fixed Deposits, it is noticed that there are two fixed Deposits for an amount of Rs.5,00,000/- and Rs.3,00,000/- as shown below. They were renewed on 16-08-2016 instead of 29-07-2014 and again on 29-07-2018 instead of 29-07-2017. As the rate of interest is decreasing day to day, delay in the renewal of the existing Fixed Deposits causes financial loss to the institution in the form of Interest. It is also observed that the deposits were not renewed for the period from 30-07-2017 to

28-07-2018 for both the deposits (SBD – 622474 & SBD – 622475). Due to which, an amount of Rs.71,676-96 (Rs.3,95,277-33 + 6,58,795-58*6.8%) towards interest to be accrued for the period of 2017-18 is loss to the institution.

Regarding the Fixed Deposits of State Bank of India, it is noticed that the concerned amounts were deposited as Fixed Deposits on 05-07-2016. But, no details were recorded on the debit side of the Cash Book for 2017-18. During the Audit it was informed that it was the old Fixed Deposit which was found by Bank in their records and the same was revised into two Fixed Deposits as noted below. But, the details of the old Fixed Deposit such as amount, FD No, maturity date & value on maturity etc are not available with institution. As such, there is a scope for some more unknown Fixed Deposits might be available with banks without renewal. This is due to non-maintenance of Register of Fixed Deposits. Immediate attention of the authorities is required for renewal of the Fixed Deposits on time and also proper maintenance of Register of Fixed Deposits which will help to track the real status of funds of the organization.

(Para No.24 of the Audit Notes)

The details are given below :

FD. No. in Syndicate Bank	Amount	Date of the Fixed Deposit	Period	Rate of Interest	Maturity value	Maturity Date / Date of Renewal	Period of delay for renewal
SI No. SBD 622474 A/c No. 3584/405/ 3888/15	3,00,000-00	29-07-2013	12 months	8.75%	3,27,123-95	29-7-2014	
	3,27,123-95	16-08-2016	36 months	7%	3,95,277-33	29-7-2017	2 Years
	3,95,277-33	29-07-2018	12 months	6.8%	4,15,900-24	29-7-2019	1 Year
SI. No. SBD 622475 A/c No. 3584/405/ 3888/15	5,00,000-00	29-07-2013	12 months	8.75%	5,45,206.60	29-7-2014	
	5,45,206-60	16-08-2016	36 months	7%	6,58,795-58	29-7-2017	2 Years
	6,58,795-58	29-07-2018	12 months	6.8%	6,93,167-10	29-7-2019	1 Year
FD. A/c No in State Bank of India 35894275864	60,00,000-00	05-07-2016	2 Years 11 Months	7.5%	7452548-00	5-6-2019	
FD. A/c No in State Bank of India 35894278051	57,40,247-00	05-07-2016	2 Years 11 Months	7.5%	71,29,912-00	5-6-2019	

ANNEXURE - XII

CODE NO: 26

(DD/CHEQUE RECEIVED BUT NOT REALISED IN TIME)

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs.)
1	26.1	2,65,82,966-00
2	26-2	---
3	26-3	22,08,816-00
4	26-4	---
5	26-5	---
6	26-6	---
7	26-7	---
8	26-8	71,676-96
TOTAL	8	2,88,63,458-96

APPENDICIES

APPENDIX - I

(Para No : 7 – 4)

Platinum Jubilee Guest House Account

Receipt No.	Date	Letter No.	Occupation/ Departure Date	Amount (Rs)
2271	10-04-2017	L.26	10-04-2017	2,000
2287	19-04-2017	L.47	21-04-2017	50,000
2297	21-04-2017	L.54	22-04-2017	2,000
2311	27-04-2017	L.67	29-04-2017	2,000
2331	07-05-2017	L.100	06-05-2017	5,000
2332	07-05-2017	L.82	07-05-2017	3,000
2338	08-05-2017	L.98	11-05-2017	4,000
2348	11-05-2017	L.124	11-05-2017	1,000
2369	17-05-2017	L.136	13-05-2017	5,000
2372	20-05-2017	L.136	21-05-2017	3,000
2380	20-05-2017	L.147	20-05-2017	2,000
2384	20-05-2017	L.145	19-05-2017	3,000
2403	24-05-2017	L.164	24-05-2017	2,000
2407	25-05-2017	L.165	03-08-2017	9,900
2408	25-05-2017	L.980	10-06-2017	40,000
2410	26-05-2017	L.140/141/ 142	31-05-2017	50,000
2435	03-06-2017	L.190	07-06-2017	16,980
2441	05-06-2017	L.196	05-06-2017	5,000
2453	10-06-2017	L.191	13-06-2017	50,000
2460	13-06-2017	L.218	13-06-2017	1,000
2478	25-06-2017	L.294	25-06-2017	5,000
2483	29-06-2017	L.234	25-06-2017	7,500
2493	04-07-2017	L.264	04-07-2017	5,000

2499	07-07-2017	L.186	07-07-2017	1,05,550
2515	12-07-2017	L.273	12-07-2017	4,000
2563	28-07-2017	L.359	28-07-2017	2,000
2579	01-08-2017	L.--	01-08-2017	3,000
2589	04-08-2017	L.306	04-08-2017	2,000
2593	05-08-2017	L.375	25-08-2017	5,940
2594	05-08-2017	L.376	25-08-2017	5,940
2598	08-08-2017	L.393	05-08-2017	15,000
2604	10-08-2017	L.353	12-08-2017	12,000
2620	19-08-2017	L.407	08-10-2017	35,000
2632	26-08-2017	L.428	26-08-2017	33,080
2635	30-08-2017	L.474	28-08-2017	2,000
2651	05-09-2017	L.454	05-09-2017	5,000
2669	12-09-2017	L.228	04-10-2017	5,200
2670	12-09-2017	L.228	04-10-2017	2,900
2673	15-09-2017	L.453	17-09-2017	20,000
2675	15-09-2017	L.430	22-11-2017	30,000
2703	28-09-2017	L.532	28-09-2017	2,000
2742	19-10-2017	L.363	06-10-2017	10,000
2772	14-10-2017	L.576	09-12-2017	4,000
2789	18-10-2017	L.577	22-10-2017	5,000
2801	23-10-2017	L.608	23-10-2017	5,000
2803	23-10-2017	L.605	23-10-2017	14,000
2808	23-10-2017	L.611	23-10-2017	2,000
2810	24-10-2017	L.581	24-10-2017	60,000
2824	16-12-2017	L.618	16-12-2017	10,000
2836	04-11-2017	L.645	05-11-2017	5,000
2851	14-11-2017	L.658	11-11-2017	7,310

2872	17-11-2017	L.380	08-12-2017	25,000
2912	24-11-2017	L.676	24-11-2017	2,000
2924	27-11-2017	L.721	27-11-2017	5,000
2936	02-12-2017	L.732	02-12-2017	2,000
2975	14-12-2017	L.695	14-12-2017	10,000
2994	18-12-2017	L.797	18-12-2017	2,000
1558	04-01-2018	L.854	04-01-2018	5,000
1574	11-01-2018	L.800	22-02-2018	9,900
1586	15-01-2018	L.371	16-01-2018	10,000
1597	21-01-2018	L.891	20-01-2018	90,000
1601	23-01-2018	L.902	23-01-2018	2,000
1614	26-01-2018	L.920	26-01-2018	5,000
1616	26-01-2018	L.921	26-01-2018	5,000
1639	02-02-2018	L.927	01-03-2018	22,942
1661	08-02-2018	L.947	08-02-2018	2,000
1662	08-02-2018	L.798	10-02-2018	15,000
1663	08-02-2018	L.891	20-01-2018	1,14,400
1664	09-02-2018	L.884	22-02-2018	33,056
1674	12-02-2018	L.960	13-02-2018	5,000
1687	18-02-2018	L.986	18-02-2018	5,000
1728	04-03-2018	L.822	03-08-2018	18,000
1739	06-03-2018	L.1010	11-04-2018	5,000
1746	13-03-2018	L.823	26-04-2018	30,000
1754	19-03-2018	L.1028	24-04-2018	5,000
1758	21-03-2018	L.1011	27-04-2018	5,000
1761	22-03-2018	L.1084	18-04-2018	10,000
1771	27-03-2018	L.1093	01-04-2018	8,000
TOTAL				9,18,648

APPENDIX - II
(Para No : 8 – 1)

1. Deposit Fund Account
(Para No.4)

Vr. No.	Date	Particulars	Amount (Rs)
28	17-04-2017	Advance to Prof. Y.L.N.Murthy, Dept of Organic Chemistry under travel head	1,50,000
43	19-04-2017	Advance to Prof. SSVS Ramakrishna , PI, DST Project, Dept of Meteorology and Oceanography	75,000
51	26-04-2017	Advance to Prof K.Kameswara Rao, PI towards contingency	27,600
52	26-04-2017	Advance to Prof K.Kameswara Rao, PI towards travel head	25,000
60	28-04-2017	Advance to Dr.NAD Pal, Programme Coordinator, NSS, AU	62,500
169	09-06-2017	Advance to Prof. K.Niranjan, PI, Dept of Physics for contingency	50,000
170	09-06-2017	Advance to Prof. K.Niranjan, PI, Dept of Physics for contingency	50,000
203	01-07-2017	Advance To Ms K.Uma Devi, Coordinator, DBT-BIF, Dept of MLR	1,35,700
204	01-07-2017	Advance To Ms K.Uma Devi, Coordinator, DBT-BIF, Dept of MLR to conduct a training programme	50,000
212	07-07-2017	Advance To Prof D.V.R.Murthy, Dept of Journalism and Mass Communication	2,64,000
223	13-07-2017	Advance to Ms A.Sarada, PI, Dept of Pharmaceutical Sciences	20,000
306	24-08-2017	Advance to Dr NAD Pal, Program coordinator, NSS(UNICEF Prgm)	6,74,500
355	08-09-2017	Advance to Honorary Director, AER Centre, AU	2,00,000
420	16-10-2017	Advance to Dr G.Vanajakshi, Dept of Organic Chemistry	50,000
437	24-10-2017	Advance to Prof. K. V.S.R. Prasad, PI-ISRO-GBP project Dept. of Meteorology & Oceanography	4,50,000

439	24-10-2017	Advance to Prof T.Byragi Reddy, PI, Dept of Environmental Sciences	1,60,000
464	04-11-2017	Advance to Dr. K.Venkata Ramana PI, Dept of Botany	1,35,645
505	20-11-2017	Advance to Dr N V Harikrishnachari, PI, Dept of PNCO	4,417
529	06-12-2017	Advance to Prof R D Sampath Kumar, Programme coordinator NSS(UNICEF)	6,93,000
572	19-12-2017	Sanction of advance to head of Dept of Geophysics	1,65,000
576	23-12-2017	Advance to Honorary Director, AER Centre, AU	1,00,000
584	30-12-2017	Advance to Prof K.V.S.R.Prasad, Dept of Meteorology & Oceanography	2,00,000
667	03-02-2018	Advance to Honorary Director ,AER Centre, AU	1,00,000
715	14-02-2018	Advance to Prof. K.Niranjan, Dept of Physics	50,000
723	21-02-2018	Advance to Prof P.V.V.Prasada Rao, PI, Dept of Environmental sciences	2,00,000
725	21-02-2018	Advance to Ms K.Uma Devi, Coordinator, Dept of MLR	2,28,000
737	03-02-2018	Advance to Dr. P.Padmavathi Devi, Dept of Geophysics	50,000
779	16-03-2018	Advance to Dr.B.Charan kumar, Dept of Zoology	65,000
793	31-03-2018	Advance to Honorary Director, AER Centre, AU ,	1,00,000
803	31-03-2018	Advance to Prof K.V.S.R.Prasad, Dept of Meteorology & Oceanography	2,00,000
TOTAL			47,35,362

2. School of Distance Education Account

(Para No.4)

ADVANCES PENDING ADJUSTMENT 2017-18				
Sl No.	Vr No	Date	To whom Given	Amount (Rs)
1	7	13-04-2017	Deputy Registrar, SDE, AU .	20,000
2	54	06-05-2017	The Principal, Govt. Degree College, Srikakulam	40,000
3	56	06-05-2017	The Principal SLG Degree College, Tekkali	25,000
4	59	06-05-2017	The Principal MR College(Men), Vijayanagaram	50,000
5	60	06-05-2017	The Principal SSS Degree College, Gajapathinagaram	25,000
6	66	06-05-2017	The Principal AMAL College, Anakapalli	55,000
7	68	06-05-2017	The Principal, BVK College, Visakhapatnam	55,000
8	74	06-05-2017	The Principal, Gayatri Degree College, Payakaraopeta	45,000
9	76	06-05-2017	The Principal SKBR College, Amalapuram	28,000
10	77	06-05-2017	The Principal GD College, Rajamundry	38,000
11	81	06-06-2017	The Principal, Chaitanya Degree College, Kakinada	50000
12	82	07-06-2017		35,000
13	84	08-06-2017	Principal, SVKP&DRKS Raju Arts & Science College, Penugonda	20,000
14	86	09-06-2017	The Principal, DNR College, Bhimavaram	35,000
15	89	10-06-2017	The Principal, AKRG Degree College, Nellimarla	25,000
16	92	11-06-2017	The Principal, AC College, Guntur	25,000
17	96	12-06-2017	The Principal, SSDN College, Narsaraopeta	22,000
18	102	13-06-2017	The Principal, Sri Laxmi Ganapathi Degree College, Vizianagaram	30,000
19	103	08-05-2017	The Principal & Co-Ordinator, Sri Sarvodaya College, Nellore	3,000
20	202	30-05-2017	The Principal & Co-Ordinator, UG Exams	5,000
21	204	30-05-2017	Deputy Registrar ,SDE, AU	1,00,000
22	235	15-06-2017	The Joint Registrar, SDE, AU Towards conducting BA/B.COM/B Sc Exams	5,000
23	277to 281	27-06-2017	Dy. Register, SDE, AU, towards UG Spot Valuation	10,00,000
24	285	27-06-2017	Dy. Register, SDE, AU, towards Foundation Day Celebration	50,000
25	287	27-06-2017	Dy. Register, SDE, AU, towards MCA 2nd Spell PCP Payments	31,350
26	288	27-06-2017	Dy. Register, SDE, AU	53,300

27	299	02-07-2017	The Principal, Govt. Degree College, SKLM	25,000
28	302	02-07-2017	The Principal, Govt. Degree College, RJY	32,000
29	304	02-07-2017	The Principal, DNR College, Bhimavaram	15,000
30	306	02-07-2017	The Principal, VNM College, Narsapur	18,000
31	307	02-07-2017	Director, PG Courses CRR College, Eluru	35,000
32	308	02-07-2017	The Principal, Syed Appala Swamy Degree College, Vijayawada	20,000
33	309	02-07-2017	The Principal, AC College, Guntur	15,000
34	313	02-07-2017	The Principal, Govt. Degree College, Tekkali	15,000
35	315	02-07-2017	The Principal, Govt. Degree College, Kothavalasa	15,000
36	316	02-07-2017	The Principal, Gayatri Degree College, Payakaraopeta	25,000
37	317	02-07-2017	The Principal, Sri Laxmi Ganapathi Degree College, Vizianagaram	15,000
38	318	02-07-2017	Spl. Officer, AU MSN PG Centre, Kakinada	35,000
39	321	02-07-2017	Dr. P Premanandam , Dept of Politics, AU	35,000
40	322	02-07-2017	Sri N.Solomon Benny, Asst Principal, AU	35,000
41	328	03-07-2017	Dy. Register, SDE, AU, towards PG Exams	50,000
42	336	03-07-2017	Dy. Register, SDE, AU, towards PG Exams	35,000
43	338to340	03-07-2017	Dy. Register, SDE, AU, towards UG Spot Valuation	6,00,000
44	359	13-07-2017	The Principal, GDC, Payakaraopeta,	1,000
45	361	13-07-2017	The Principal, Vagdevi Degree College, Kothavalasa	800
46	362	13-07-2017	The Principal, SSS Degree College, Gajapathinagaram	900
47	363	13-07-2017	The Principal, GDC, Paderu	1,000
48	366	13-07-2017	The Principal, Suguna Degree College, Kalidindi	1,500
49	367	13-07-2017	The Principal, GDC, Tekkali	800
50	368	13-07-2017	The Principal, GDC, Saluru	800
51	377	13-07-2017	The Principal, GDC, Rajahmundry	900
52	380	13-07-2017	The Principal, New Modern College,	1,300
53	382	13-07-2017	The Principal MR College, Vizianagaram	1,000
54	385	13-07-2017	The Principal SLG Degree College, Vijayanagaram	900
55	387	13-07-2017	The Principal, PMN DC, Sabbavaram	1,000
56	395	13-07-2017	The Principal, VV RKML Degree College, Visakhapatnam	900
57	398	14-07-2017	Dy Registrar, PGDCA Second Semester and Computer Certificate Course	20,000
58	406	14-07-2017	The Principal, RGKEDIA College, Hyderabad	800
59	407	14-07-2017	DRSDE AU towards TA/DA for Confidential work	50,000
60	408	14-07-2017	The Principal , GDC, Paderu - Contingency	3,000
61	409	14-07-2017	The Principal, GDC, Araku	700
62	412	17-07-2017	The Principal, CSR Sharma College, Ongole	3000

63	577 to 580	23-08-2017	Dy. Registrar, SDE - towards Spotvaluation	8,00,000
64	662	28-08-2017	The Principal, Aditya College of Education, Kakinada	12,000
65	665	04-09-2017	The Principal, AL College of Education, Guntur	12,000
66	675	06-09-2017	The Principal MR College, VZM	1,000
67	676	06-09-2017	The Principal, Aditya College of Education, Kakinada	800
68	677	06-09-2017	Dr. R Nageswara Rao, IASE, Govt College, RJY	1,000
69	678	07-09-2017	The Principal, DNR College, Bhimavaram	800
70	679	07-09-2017	The Principal, AL College of Education, Guntur	1,000
71	681	07-09-2017	Deputy Registrar, SDE, AU .	45,375
72	702	14-09-2017	The Principal, PRG college, Kakinada	900
73	697 to 699	12-09-2017	Dy. Registrar, SDE towards Spot Valuation	5,00,000
74	705	22-09-2017	The Principal, Syed Appala Swamy Degree College, Vijayawada	900
75	729	22-09-2017	DR, SDE, AU towards BA/B.com Exams	60,000
76	746	26-09-2017	The Deputy Registrar, SDE, B.Ed / M.Ed Exams - Viva	50,000
77	747	27-09-2017	The Deputy Registrar, SDE, AU TA/DA to NTS	50,000
78	764	12-10-2017	Deputy Registrar, SDE, AU .	40,000
79	804	13-10-2017	Deputy Registrar, SDE, AU .	2,00,000
80	832	08-11-2017	The Principal, Pragathi Degree College, Kothavalasa	3,000
81	838	08-11-2017	The Principal, GDC, Tekkali	25,000
82	841	08-11-2017	The Principal, MR College, VZM	35,000
83	842	08-11-2017	The Principal, SSS Degree College, Gajapathinagaram	18,000
84	847	08-11-2017	The Principal, SLG Degree College, Vijayanagaram	20,000
85	854	08-11-2017	The Principal, VV RKML Degree College, Visakhapatnam	25,000
86	856	08-11-2017	The Principal, Gayatri Degree College, Payakarao peta	35,000
87	857	08-11-2017	The Principal, GDC, Narisipatnam	28,000
88	858	08-11-2017	The Principal, SKBR College, Amalapuram	25,000
89	859	08-11-2017	The Principal, GDC, Rajahmundry	35,000
90	862	08-11-2017	Special Officer, AU MSN PG Centre, Kakinada	35,000
91	863	08-11-2017	The Principal, Appala Swamy Degree College, Vijayawada	30,000
92	865	08-11-2017	The Principal, SRVVS JV Maharani College, Peddapuram	18,000
93	868	08-11-2017	Sir CRR College Eluru	40,000
94	869	08-11-2017	YNM College, Narasapuram	30,000

95	870	08-11-2017	The Principal, AKRG Degree College, Nerllimarla	18,000
96	871	08-11-2017	The Principal, RIMS Degree College, Tanuku	20,000
97	872	08-11-2017	The Principal, VRS & YRN college, Chirala	18,000
98	873	08-11-2017	The Principal, AC College, Guntur	22,000
99	878	09-11-2017	Deputy Registrar, SDE, AU .	40,000
100	880	09-11-2017	Deputy Registrar, SDE, AU .	50,000
101	900	17-11-2017	Deputy Registrar, SDE, AU .	1,00,000
102	903	17-11-2017	The Principal, AU Study Center, DNR College,	3,000
103	913	22-11-2017	The Principal, AC College, Guntur	3,000
104	939	01-12-2017	Deputy Registrar, SDE, AU .	50,000
105	957	09-12-2017	Co-ordinator, Towards conduct of Spot Valuation	5,000
106	979	16-12-2017	Sri NVS Pratapa Rao, Weekend classes, Paderu	24,700
107	980	16-12-2017	Sri PL Narayana	35,445
108	983	16-12-2017	Smt N Nirmala Devi, MR College, VZM	88,200
109	989	19-12-2017	K.Kumari, Supdt. A.C college, Guntur	19,628
110	994	19-12-2017	G.Satish Reddy, Sr. Asst. SKVT College, RJY	149,325
111	996	19-12-2017	D Srinivasa Rao, PRG Govt. College, KKD	495,334
112	997	20-12-2017	Deputy Registrar, SDE, AU	50,000
113	1035	30-12-2017	The Principal, SSN College, Narasarao Peta	3,000
114	1059	08-01-2018	K.Kumari, Supdt. A.C college, Guntur	105,700
115	1060	08-01-2018	Sri Laxmi Narayana, YN College, Narasapur	179,200
116	1061	08-01-2018	Smt N Nirmala, Aditya College, Kakinada	23,925
117	1062	08-01-2018	P.Laxminarayana, College, Narasapur	20,967
118	1092	18-01-2018	The Principal, CSR Sarma College, Ongole	3,000
119	1104	23-01-2018	The Principal, GD College, Tekkali	1,000
120	1106	23-01-2018	The Principal, SSS Degree College, Gajapathinagaram	800
121	1108	23-01-2018	The Principal, Vagdevi Degree College, Kothavalasa	800
122	1109	23-01-2018	The Principal, Bhaskar Degree College, Parvathipuram	600
123	1110	23-01-2018	The Principal, SLG Degree College, Vijayanagaram	800
124	1112	23-01-2018	The Principal, AVN College, Visakhapatnam	1,000
125	1114	23-01-2018	Co-ordinator, - towards conduct of Spot Valuation	1,000
126	1115	23-01-2018	The Principal Govt Degree Women College, Visakhapatnam	800
127	1118	23-01-2018	The Principal, VVR Kanakamahalaxmi Degree College, Visakhapatnam	900
128	1119	23-01-2018	The Principal, Govt Degree College, Paderu.	1,000

129	1120	23-01-2018	The Principal, Govt Degree College, Payakaraopeta	1,000
130	1121	23-01-2018	The Principal, Govt Degree College, Narsipatnam	600
131	1123	23-01-2018	The Principal, SKBR College, Amalapuram	500
132	1124	23-01-2018	The Principal, Govt Degree College SKVT College, Rajamundry	800
133	1126	23-01-2018	The Principal, Syed Appala Raju Swamy Degree College, Vijayawada	700
134	1127	23-01-2018	The Principal, Modern Degree College, Tadepalligudem	800
135	1128	23-01-2018	The Principal, DNR College, Bhimavaram	500
136	1132	23-01-2018	The Principal, AC College, Guntur	600
137	1133	23-01-2018	The Principal, RGKEDIA College, Hyderabad	500
138	1134	23-01-2018	The Principal, Sangam Degree College, Kakinada	500
139	1136	23-01-2018	The Principal, CSR Sharma College, Ongole	1,000
140	1137	23-01-2018	The Principal, SKVP& Dr KS Rajaji Arts & Science College, Penugonda	500
141	1138	23-01-2018	The Principal, Govt. Degree College, Saluru	500
142	1163	25-01-2018	The Deputy Registrar, SDE, au - Remuneration for valuation of scripts	13,000
143	1164	25-01-2018	The Deputy Registrar, SDE, towards TA&DA	50,000
144	1201	09-02-2018	The Principal, Govt Degree College, Srikakulam	8,000
145	1202	09-02-2018	The Principal, Vagdevi Degree College, Kothavalasa	8,000
146	1410	24-03-2018	The Principal, MR College, Vizianagaram	6,000
147	1411	24-03-2018	The Principal, Noble College, Machilipatnam	3,000
148	1492	31-03-2018	Joint Registrar, SDE AU - Towards confidential work	5,000
149	1607	31-03-2018	The Principal, Noble College, Machilipatnam	3,000
150	1608	31-03-2018	The Principal, Co-ordinator, SSLN College, Narsannapeta	3,000
TOTAL				68,02,349

3. UGC Account

(Para No.2)

Vr. No	Date	Name of the person to whom the advance was given	Amount (Rs)
1	2	3	4
297	04-11-2017	Prof. Ch. Bapur Nirmal, Dept. of Anthropology, AU, VSP	2,13,606
300	04-11-2017	Prof. G. Sudarasana, Dept. of Commerce & Management Studies, AU, VSP	1,40,000
386	11-01-2018	M/s Sri Srinivasa & Company Guntur, Construction of Sports Hostel Block, at AU.	12,00,000
388	11-01-2018	M/s Siva Bhavani Construction of repairs and panting to Human Resource Development Centre, AU. VSP.	1,60,000
413	27-01-2018	Dr. Sridevi, Dept. of Chemical Engineering. AU College of Engineering, VSP	60,000
481	06-03-2018	The Co-ordinator, Prof. D.V. Rama Koti Reddy, UGC-SAP DRS-I Dept. of Instrument, Tech., AU. VSP	1,50,000
493	15-03-2018	The Director, Prof. P.D. Satya Pal Centre for Study of Social exclusion and Inclusive Policy , AU.VSP.	2,00,000
506	19-03-2018	The Principal, College of Engineering (A), AU, VSP - M.E/M.Tech, GATC- Scholarship	37,43,649
TOTAL			58,67,255

4. General Revenue Account

(Para No.6)

Vr. No.	Date	Particulars /Name (To whom given)	Expenditure towards	Amount (Rs)
27	20-04-2017	Sri D.S. Prakasha Rao, Principal & Election Officer, B.R. Ambedkar College of Law	Advance towards conducting of the Election to AU Non-Teaching Staff Employee Union	20,000
31	20-04-2017	The In-charge Automobiles, AU, VSP	Advance towards Annual road tax for the year 2017-18 (for six month pollution control certificate to AU Vehicles	87,360
59	25-04-2017	The Placement Officer College of Science and Technology	Advance towards organic campus interviews in the month of April -2017	30,000

63	26-04-2017	The Special Officer, AU Campus, VZM	Advance towards day to day contingency expenditure	1,35,000
07	13-04-2017	Sri K. Ravi Prakash Rao, PA to Registrar	Advance towards Dr. B.R. Ambedkar Jayanthi	40,000
09	18-04-2017	The Director, DOA, AU,VSP	Advance towards conduct of AUCE/AUCET/ 2017	60,00,000
49	25-04-2017	HOD of Electrical Engineering College of Engineer women	Advance towards inauguration of Newly constructed block	50,000
102	02-05-2017	The University, Engineer, AU, VSP , GPRP-3	Advance towards TA & DA to go to Vijaywada for E- procurement process	12,000
103	03-05-2017	The Medical Officer, Health Centre, AU. VSP	Advance towards contingent expenditure	20,000
106	05-05-2017	HOD of Physics, AU. VSP	Advance towards contingent	15,000
122	06-05-2017	R. Srinivasa Rao, Secretary to V.C. AU. VSP	Advance towards contingent	15,000
154	09-05-2017	Dr. G. Bala Krishna, Medical Officer N. Campus	Advance towards the contingent expenditure	4,000
183	09-05-2017	The Director Computer Centre, AU, VSP	Advance towards day to day maintenance	10,000
187	20-05-2017	The Librarian, Dr. VSK Library, AU,VSP	Advance towards Earn While You Learn Programme	50,000
194	22-05-2017	The Principal, College of Science and Technology, AU, VSP	Advance towards office contingency	40,000
208	29-05-2017	M/s Bombay Tools Centre, Pvt. Ltd.	Advance towards procurement of M.T. Lab Equipment	1,34,775
210	29-05-2017	I/C HOD of System Design, AU, VSP	Advance towards day to day contingency	10,000
228	01-06-2017	The Principal, College of Arts & Commerce	Advance towards contingency expenditure	50,000
231	02-06-2017	The Placement Officer, College of Engineering (A)	Advance towards placement Activates in AU	50,000
248	08-06-2017	HOD of Dept. of Metallurgical Engineering	Advance towards purchase of items & repair work	43,000
258	29-01-2017	M/s. Gujrat Latha Mgt. Co. Pvt. Ltd.	Advance towards purchase of Lab for dept. of Mechanical Engineering College for Women	7,59,723
285	13-06-2017	The HOD Dept. of Mechanical Engineering College of Engineering	Advance towards Lab Contingency to Mechanical Engineering Department	7,000

286	13-06-2017	K. Rama Devi, Superintendent, AVI Section, AU, VSP	Advance towards TA & DA allowance for E.C. Meeting	1,00,000
292	15-06-2017	The HOD Dept. of Social work AU. VSP	Advance towards postal charges to RTI Cell	5,000
293	15-06-2017	The HOD of Statistics, AU. VSP	Advance towards Department contingency	10,000
302	19-06-2017	M/s V.T.C. Engineering (P), Ltd.	Advance towards Electrification and air conditioning of AU convention Centre	6,21,570
303	19-06-2017	The Director, Gardening Unit, AU. VSP	Advance towards Garden contingency	1,00,000
335	23-06-2017	The Director, AU Press & Publications	Advance towards contingency	50,000
346	28-06-2017	The Director, AU Computer Centre	Advance towards purchase of Oil to the Generator	5,000
366	01-07-2017	M/s M.B. Leela Krishna Automobiles	Advance towards procurement of New vehicle for use of Hon'ble V.C	1,00,000
371	30-06-2017	M/s Bhavya Machine Tools	Advance towards Lab Machine tools	13,37,046
374	30-06-2017	Sri P.V.S.N.V. Samba Murthi, Deputy Registrar, UGC, AU	Advance towards TA to visit UGC	30,000
384	03-07-2017	M/s Sri Venkateswara Construction, Company	Advance towards construction of New Class Room for Dept. of Civil Engg.	20,00,000
402	03-07-2017	Sri R. Srinivasa Rao, Secretary to V.C. AU. VSP	Advance towards urgent expenditure of VC's Peshi	20,000
411	06-07-2017	The Principal, College of Pharmacy, AU. VSP	Advance towards Principals office contingencies	75,000
423	11-07-2017	Sri B.V. Ramana, Engineer	Advance towards purchase of Miscellaneous materials to South Campus	10,000
439	14-07-2017	The Principal, College of Engineering, Woman	Advance towards stationary and contingency of College of Engineering	50,000
485	22-07-2017	Sri K. Ravi Prakash PA to Registrar	Advance towards day to day expenditure	25,000
445	15-07-2017	The HOD Dept. of Inorganic & Analytical Chemistry	Advance towards Dept. Contingency	25,000
448	18-07-2017	Sri G.V. Ratnam, Superintendent	Advance towards purchase of Convocation material and meet the day to day incidental expenditure	15,000
449	18-07-2017	The HOD of Applied Mathematics , AU, VSP.	Advance towards contingency expenditure	35,000

450	18-07-2017	The HOD of Architectural College of Engineering, AU	Advance towards general expenditure	20,000
466	18-07-2017	Sri N. Yegneswara Rao, Superintendent, S-I Section	Advance towards for dry cleaning	5,000
472	19-07-2017	The University Engineer, AU, VSP	Advance towards purchase of Miscellaneous material leak paint polish nails plywood boards etc.,	50,000
477	19-07-2017	HOD of Nuclear Physics, AU. VSP	Advance towards Department contingency	15,000
495	24-07-2017	HOD of Organic Chemistry, AU, VSP	Advance towards contingency	25,000
499	25-07-2017	The Co-ordinator, Electrical Work	Advance towards 83 rd & 84 th convocation Miscellaneous work	20,000
504	26-07-2017	The HOD, Dept. of Sanskrit, AU, VSP	Advance towards office contingency grant	15,000
505	26-07-2017	HOD of Physics, AU VSP	Advance towards physics Lab Contingency	20,000
506	26-07-2017	HOD of Library, AU, VSP	Advance towards Binding and Stationary Material to VSK Library	70,000
507	26-07-2017	--Do--	Advance towards Library maintenance	50,000
508	26-07-2017	The HOD, The Dept of Mechanical Engineering, AU, VSP	Advance towards contingency	50,000
578	27-07-2017	Smt K. Rama Devi, Superintendent	Advance towards 83 rd 84 th Convocation TA DA & other expenditure	1,00,000
520	27-07-2017	AU Employment Unit	Advance towards TA & DA and other expenditure to Volley ball & Cricket Tournament	70,000
524	28-07-2017	The University Engineer, AU	Advance towards 83 rd 84 th Convocation expenditure	1,50,000
525	28-07-2017	The HOD Dept. of Electrical Engineering	Advance towards contingency expenditure	50,000
526	28-07-2017	The HOD of Basic Sciences & HSS College of Engineering	Advance towards the maintenance of Engineering Mathematics	10,000
527	28-07-2017	The HOD, Mechanical Engineering, AU, VSP	Advance towards workshop material	1,00,000
528	28-07-2017	HOD of Environmental Sciences, AU, VSP	Advance towards maintenance of Department Lab	50,000

533	29-07-2017	HOD of Computer Science, College of Engineering for Women, AU, VSP	Advance towards Department contingency	75,000
534	29-07-2017	HOD of Electronics & Communication Engineering, College of Engineering for Women, AU, VSP	Advance towards Department contingency	50,000
535	29-07-2017	HOD of Basic Science & H.S.S., College of Engineering for Woman, AU, VSP	Advance towards Departmental Contingencies	20,000
536	29-07-2017	HOD of Instrumental Technologies AUCE(A)	--Do--	50,000
544	02-08-2017	The HOD of the Dept. of Environmental Sciences, AU, VSP	Advance towards maintenance of the Departmental	20,000
545	02-08-2017	The Co-ordinator, IQAC, AU, VSP	Advance towards contingency expenditure	50,000
556	02-08-2017	HOD of Basic Sciences H.S.S., College of Engineering For Woman, AU, VSP	Advance towards Department Contingencies Human Genetics and Social Sciences	10,000
557	02-08-2017	HOD of Mechanical Engineering College of Engineering For Woman, AU, VSP	Advance towards Fluids Mechanics Lab	20,000
558	02-08-2017	Dept. of Mechanical Engineering, College of Engineering For Women, AU, VSP	Advance towards the Strength of Material Lab	20,000
582	10-08-2017	The Special Officer, AU Campus, VSP	Advance towards day to day expenditure to VZM P.G. Centre	1,35,000
591	01-08-2017	The HOD, Electronics & Communication College of Engineering, AU, VSP	Advance towards maintenance of Laboratories	75,000
602	16-08-2017	Dr. Yerramsetty Abbul, Chief University Employment information & Guidance Bureau, AU, VSP	Advance towards day to day expenditure	30,000
603	11-08-2017	HOD, Department of Bio-Tech, AU, VSP	Advance towards day to day expenditure	1,50,000

604	11-08-2017	HOD of Geology, AU, VSP	Advance towards day to day expenditure	25,000
605	11-08-2017	The HOD of Geography, AU, VSP	Advance towards day to day expenditure	15,000
606	16-08-2017	--Do--	--Do--	15,000
607	16-08-2017	HOD of Physics, AU, VSP	Advance towards day to day expenditure	10,000
608	16-08-2017	The HOD of Statistics, AU, VSP	Advance towards day to day expenditure	15,000
609	10-08-2017	HOD of Oceanography and Meteorology, AU, VSP	Advance towards day to day expenditure	50,000
610	17-08-2017	Chief Librarian Dr.V.S.K. Library, AU, VSP	Advance towards Earn while Learn Programme	50,000
631	22-08-2017	HOD of Geology, AU, VSP	Advance towards Lab charges	50,000
632	22-08-2017	HOD of Botany, AU, VSP	Advance towards purchase of Garden implements and other charges	55,000
633	22-08-2017	--Do--	Advance towards TA & DA and purchase of Chemicals	25,000
644	24-08-2017	Prof. G. Sudhakar, Dean, Student Affairs	Advance towards 70 th independence day celebrations	75,000
648	24-08-2017	HOD of Geo Engineering, College of Engineering, AU, VSP	Advance towards Lab Contingency	25,000
649	24-08-2017	HOD of Human Genetics, AU, VSP	Advance towards day to day expenditure	25,000
650	24-08-2017	HOD of Telugu & Arts & Commerce College Principal, Office	Advance towards day to day expenditure	15,000
661	24-08-2017	Prof. N. Samba Siva Rao, Regional Co-ordinator, World Tourism Day Celebration - 2017 Dept. of Commerce & Management	Advance towards celebration of World Tourism Day - 2017	4,00,000
679	29-08-2017	Sri R. Srinivasa Rao, PA to VC, AU.	Advance towards urgent expenditure	20,000
1337	14-01-2018	The Principal, College of Engineering for Women, AU, Vsp	Charges including Dept. contingency & Lab Stationary/contingency P.O	50,000

1368	18-01-2018	The Honourable Librarian, Dr.VSK Library, AU, VSP	Maintenance of Library Building, stationary and equipment and electrical and plumbing repairs	1,00,000
1410	27-01-2018	The Director, AU Press & Publications, AU, VSP	Advance towards contingent	50,000
1445	03-02-2018	Prof. P.S Avadani, Principal & Convener, APPGECET-18, AU College of Engineering (A),VSP.	Advance towards contingent	20,00,000
1572	12-03-2018	Dept. of Mechanical Engineering, College of Engineering (A), AU, VSP	Purchase of chemicals and materials for ME Lab, workshop & CAD/CAM Lab.	85,000
1580	13-03-2018	Dept of Fine Arts, AU, VSP	Arts collage other charges including tours & Dept. Contingencies & Lab.etc.	60,000
1597	14-03-2018	Dept. of Human Genetics, AU, VSP	Purpose of laboratory instruments repair to demonstration of practicals.	25,000
1773	31-03-2018	The Head of the Department of Mathematics, AU, VSP	Towards contingency expenditure from the Academic Fee Account	10,000
1911	31-03-2018	The Hon Librarian, Dr VSK Library, AU, VSP	Towards Binding & Stationary material etc.	70,000
TOTAL				1,70,91,474

5. Platinum Jubilee Guest House Account

(Para No.9)

Vr No	Date	Cheque No	Details	Amount (Rs)
9	18-04-2017	700892	Reimbursement	17,117
14	06-05-2017	700897	--Do--	16,441
24	05-2017	481707	Reimbursement & new advance taken	20,788
28	06-2017	481711	--Do--	20,438
32	06-2017	481715	Reimbursement	12,141
37	03-07-2017	481721	--Do--	18,875
46	07-2017	481729	--Do--	14,313

50	08-2017	481741	Reimbursement & new advance taken	22,622
56	09-2017	481747	Reimbursement	16,350
61	10-2017	481752	--Do--	10,757
99	01-2018	876003	--Do--	15,676
TOTAL				1,85,518

6. Dr BR Ambedkar College of Law Account

(Para No.1)

Vr. No. & Date	To Whom Given	Purpose	Amount (Rs)
01/02-04-2017	Smt Ch. Rama Devi	Teaching Associate Semester	10,000
02/02-04-2017	Smt R. Surekha	Teaching Associate Semester	20,000
02/11-04-2017	Sri P. Suresh	Advance for Non-Teaching Staff Union Election	50,000
05/22-04-2017		Advance for L.LB Exams	25,000
29/13-07-2017		Teaching Staff arrangements	39,000
75/ 2017	The Principal, Dr BR Amedkar College of Law, AU, VSP	Examination remunerations	1,50,000
76/2018		Advance TA & DA L.LM/MHRD	4,00,000
77/2018		Advance TA & DA L.LM/MHRD	2,00,000
78/2018		Advance TA & DA L.LM/MHRD	30,000
111/07-02-2018	Sri M.G.M. Khan	Fresher's Day	15,000
112/07-02-2018	Sri A.A.S. Naidu	Fresher's Day	15,000
113/07-02-2018	Sri T. Ravi	Fresher's Day	10,000
143/29-03-2018	Sri D. Jagannadha Rao	Teaching arrangements	20,000
144/29-03-2018		Teaching arrangements	20,000
Total			10,04,000

APPENDIX - III
(Para No : 9(a) – 23)

1. Platinum Jubilee Guest House Account
(Para No. 6)

Vr. No.	Date	To whom paid	Particulars	Amount (Rs)
66	05-10-2017	Sri K.Satyannarayana Murthy Contractor.	Towards payment of Vitrified tiles flooring and painting work to Ground floor at RGH (M Book No 3970)	3,98,760
89	12-2017	M/S Greeshma Enterprises Pvt Ltd.	Towards payment of bill for supply and erection of lift at AU Platinum Jubilee Giest House (M Book No 4027)	11,38,697
Total				15,37,457

2. Ladies Hostel Account
(Para No. 10)

A. From Petty Cash book :

Sl. No.	Nature of payment towards works during the year 2017-18	Amount (Rs)
1	Towards Labour Charges	97,880
2	Towards purchase of bricks, sand, cement	91,800
TOTAL		1,89,680

1. Expenditure towards purchase of Cement, Sand, Bricks etc.

Vr No	Date	Particulars	Amount (Rs)
80	20-07-2017	The bill was on the letterhead of Sri V.Durga Rao, letter Dt: 17/07/2017, showing details of purchase of sand - 4,000, cement – 6,500, concrete - 500, labour charge – 4,500	20,000
82 to	26 & 27-07-	Purchase of bricks, cement, sand for building of	14,880

87	2017	compound wall at pragathi hostel	
83, 84	16-09-2017	Purchase of Cement , bricks for the construction of latest block compound wall	6,600
89	19-09-2017	Purchase of cement bags	990
93, 96	17 & 18-09-2017	Purchase of cement bags	3,000
124	23-09-2017	Purchase of cement bags	1,000
130	24-09-2017	Purchase of cement bags	2,240
133	25-09-2017	Purchase of sand	2,000
69	10-12-2017	Purchase of cement and bricks	8,600
79, 80	14-10-2017	Purchase of sand for building of Dining Hall in Pragathi Hostel	3,650
87	15-10-2017	Purchase of sand	1,600
90	17-10-2017	Purchase of sand	1,000
64, 65, 66	21-11-2017	Purchase of bricks, sand, cement	13,000
79	Date not mentioned	Purchase of cement bags (3 Nos)	930
81	26-11-2017	Purchase of bricks	7,500
82	28-11-2017	Purchase of sand	2,000
91	28-11-2017	Purchase of bricks	2,350
92, 93	Date not mentioned	Purchase of sand, cement	800
124, 125	31-12-2017	Purchase of sand, cement	2,100
22, 23	01-06-2018	Purchase of sand, cement	3,640
TOTAL			97,880

2. Expenditure towards Labour Charges

Vr No	Date	Amount (Rs)
39	13-04-2017	2,500
42 to 44, 45	14-04-2017 to 16-04-2017	9,950
46	17-04-2017	3,000
69	27-04-2017	400
88 to 95	27, 29 & 30-07-2017	6,000
4, 7, 8	1 & 2-8-2017	1,800
10, 11	09-02-2017	3,000
67	14-09-2017	500
78 to 82	16-09-2017	4,500
91, 97, 99	17 & 18-09-2017	4,100
101	19-09-2017	2,000
115, 116	21-09-2017	1,150
118, 119	22-09-2017	2,300

123, 125	23-09-2017	2,300
131, 132	24-09-2017	2,150
136, 137	25-09-2017	2,150
45	10-07-2017	1,000
51, 53, 54, 57 to 59	10 & 11-10-2017	6,300
71 to 73	10-12-2017	2,650
82 to 86	15-10-2017	4,800
91,92	17-10-2017	2,150
96	18-10-2017	650
97, 98	19-10-2017	2,150
112	29-10-2017	600
116	30-10-2017	500
70	21-11-2017	500
77, 78	22-11-2017	2,100
83 to 86	27 & 28-11-2017	5,600
90	29-11-2017	650
94	30-11-2017	650
112, 113	27-12-2017	4,000
114, 115	27 & 28-12-2017	3,000
123	29-12-2017	500
26	01-08-2018	1,500
28	01-09-2018	3,800
30 to 33	14-02-2018	900
TOTAL		91,800

B. From Main Cash Book :

Repairs & other works			
Vr No	Date	To whom given	Amount (Rs)
9	07-07-2017	Sri V.Durga Rao	25,000
36	17-07-2017	Repair charges	30,000
52	25-07-2017	Construction of slab work at Pragathi Hostel	40,000
TOTAL			95,000

TOTAL

Cash Book	Expenditure
A – Petty Cash Book	1,89,680
B – Main Cash Book	95,000
TOTAL	2,84,680

APPENDIX - IV
(Para No : 9(c) – 5)

1. Engineering Men's Hostel Account
(Para No. 14)

Vr No	Amount	Bill No	Date	Particulars	No. Kgs	Rate per Kg as per bill	Price quoted in SKML Devasthanam	Bill amount	Market Amount	Excess Amount paid
Main Cash Book 2017-18										
425/18 -4- 2017	1111326	533	28-03-2017	Toor dall	200	128.75	77.5	25,750	15,500	10250
				Urd Dal	100	168	93	16,800	9,300	7500
		534	28-03-2017	Red chillis	30	186.5	98	5,595	2,940	2655
		551	01-04-2017	Ground nuts	25	104.75	98	2,618.75	2,450	168.75
		4	04-04-2017	Moong Dal	50	93.75	87.5	4,687.5	4,375	312.5
				Urd Dal	300	168	93	50,400	27,900	22,500
				Red chillis	30	186.5	98	5,595	2,940	2,655
		5	03-04-2017	Toor dall	500	128.75	77.5	64,375	38,750	25,625
				Red chillis	25	186.5	80	4,662.5	2,000	2,662.5
		7	03-04-2017	Ground nuts	50	104.75	98	5,237.5	4,900	337.5
				Kabuli chana	20	160		3,200	0	
		32	11-04-2017	Red chillis	30	186.5	98	5,595	2,940	2,655
				Ground nuts	10	104.75	98	10,47.5	980	67.5
		33	11-04-2017	Urd Dal	200	168	93	33,600	18,600	15,000
444/5- 5-2017	294656	46	18-04-2017	Urd Dal	100	168	93	16,800	9,300	7,500
				Toor dall	250	128.75	77.5	32,187.5	19,375	12,812.5
				Red chillis	20	186.5	98	3,730	1,960	1770
		48	18-04-2017	Ground nuts	30	104.75	98	3,142.5	2,940	202.5
		57	28-04-2017	Toor dall	20	128.75	77.5	2,575	1,550	1025
				Red chillis	5	186.5	98	932.5	490	442.5
10/10- 7-2017	434878	63	28-06-2017	Toor dall	400	128.75	77.5	51,500	31,000	20,500
				Urd Dal	200	168	93	33,600	18,600	15,000
		64	28-06-2017	Moong Dal	50	93.75	87.5	4,687.5	4,375	312.5
		65	28-06-2017	Chillies	45	186.5	98	8,392.5	4,410	3,982.5

		66	28-06-2017	Kabuli chana	10	160		1,600	0	
				Ground nut	30	104.75	98	3,142.5	2,940	202.5
39/29-7-2017	804671	96	13-07-2017	Kabuli chana	10	160		1,600	0	
				Ground nut	50	104.75	98	5,237.5	4900	337.5
		92	13-07-2017	Toor dall	300	128.75	77.5	38,625	23,250	15,375
				Urd Dall	250	168	93	42,000	23,250	18,750
		106	19-07-2017	Kabuli Chana	20	160		3,200	0	
		93	13-07-2017	Chillies	30	186.5	98	5,595	2,940	2,655
		103	19-07-2017	Chillies	30	186.5	98	5,595	2,940	2,655
				Toor dall	200	128.75	77.5	25,750	15,500	10,250
				Urd Dal	100	168	93	16,800	9,300	7,500
				Moongdal	50	93.75	87.5	4,687.5	4375	312.5
		111	25-07-2017	Toordal	100	128.75	77.5	12,875	7,750	5,125
				Urd Dall	100	168	93	16,800	9,300	7,500
83/23-8-2017	854831	120	01-08-2017	Toor dal	500	128.75	77.5	64,375	38,750	25,625
				Moongdal	50	93.75	87.5	4,687.5	4,375	312.5
				Urd Dal	250	168	93	42,000	23250	18750
		121	01-08-2017	Chillies	60	186.5	98	11190	5880	5310
		122	11-03-2017	Kabuli chana	20	160		3200	0	
				Ground nut	50	104.75	98	5237.5	4900	337.5
		148	09-08-2017	Urd Dal	150	168	93	25200	13950	11250
				Kabuli chana	10	160		1600	0	
106/13-9-2017	629828	158	18-08-2017	Toor dal	400	128.75	77.5	51500	31000	20500
				Urd Dal	200	168	93	33600	18600	15000
		159	18-08-2017	Moongdal	50	93.75	87.5	4687.5	4375	312.5
				Chillies	40	186.5	98	7460	3920	3540
		163	19-08-2017	Ground nut	50	104.75	98	5237.5	4900	337.5
		166	22-08-2017	Toor dal	100	128.75	77.5	12875	7750	5125
				Chillies	30	186.5	98	5595	2940	2655
				Urd Dal	150	168	93	25200	13950	11250
		168	22-08-2017	Kabuli chana	15	170		2550	0	
113/18-9-2017	946954	191	05-09-2017	Ground nut	25	104.75	98	2618.75	2450	168.75
		179	01-09-2017	Kabuli chana	20	170		3400	0	
		180	01-09-2017	Toor dal	400	128.75	77.5	51500	31000	20500
				Urd Dal	250	168	93	42000	23250	18750
		187	04-09-2017	Chillies	45	186.5	98	8392.5	4410	3982.5
				Moongdal	50	93.75	87.5	4687.5	4375	312.5
		209	08-09-2017	Urd Dal	100	168	93	16800	9300	7500
				Kabuli chana	15	170		2550	0	

		213	11-09-2017	Toordal	100	128.75	77.5	12875	7750	5125
		220	14-09-2017	Toordal	200	128.75	77.5	25750	15500	10250
				Urd Dal	150	168	93	25200	13950	11250
				Chillies	60	186.5	98	11190	5880	5310
		221	14-09-2017	Ground nut	25	104.75	98	2618.75	2450	168.75
161/21-10-17	1322299	249	05-10-2017	Toordal	400	128.75	65	51500	26000	25500
				Moongdal	50	93.75	80.5	4687.5	4025	662.5
				Urd Dall	300	168	79	50400	23700	26700
		255	06-10-2017	Kabuli chana	10	170		1700	0	
				Chillies	60	186.5	80	11190	4800	6390
				Toordal	50	128.75	65	6437.5	3250	3187.5
		270	09-10-2017	Kabuli chana	20	170		3400	0	
		283	16-10-2017	Toordal	300	128.75	65	38625	19500	19125
				Urd Dall	250	168	79	42000	19750	22250
				Chillies	30	186.5	80	5595	2400	3195
				FBG Dal	300	101.5	92	30450	27600	2850
		285	17-10-2017	Kabuli chana	15	170		2550	0	
				Ground nut	25	104.75	98	2618.75	2450	168.75
		231	20-09-2017	Toordal	200	128.75	77.5	25750	15500	10250
				Urd Dall	150	168	93	25200	13950	11250
		234	20-09-2017	Ground nut	25	104.5	98	2612.5	2450	162.5
				Kabuli chana	10	170		1700	0	
		237	21-09-2017	Toordal	100	128.75	77.5	12875	7750	5125
192/20-11-17	1121961	295	25-10-2017	Ground nut	50	104.5	98	5225	4900	325
				Chillies	30	186.5	80	5595	2400	3195
		296	25-10-2017	Toordal	200	128.75	65	25750	13000	12750
				Urd Dall	100	168	79	16800	7900	8900
				FBG Dal	200	101.5	92	20300	18400	1900
		303	01-11-2017	Toordal	400	128.75	65	51500	26000	25500
				Urd Dall	250	168	79	42000	19750	22250
				Moongdal	50	93.75	80.5	4687.5	4025	662.5
				FBG Dal	300	101.5	92	30450	27600	2850
		304	01-11-2017	Chillies	30	186.5	80	5595	2400	3195
		308	01-11-2017	Kabuli chana	20	170		3400	0	
				Ground nut	49	104.75	98	5132.75	4802	330.75
		328	09-11-2017	FBG Dal	250	101.5	92	25375	23000	2375
				Urd Dall	150	151.2	79	22680	11850	10830
		330	09-11-2017	Chillies	30	186.5	80	5595	2400	3195
				Ground nut	50	104.75	98	5237.5	4900	337.5
				Kabuli chana	20	150		3000	0	
220/6-12-2017	689427	335	13-11-2017	Toordal	400	128.75	65	51500	26000	25500

				FBG Dal	100	101.5	92	10150	9200	950
				Urd Dall	100	168	79	16800	7900	8900
		338	14-11-2017	Kabuli chana	10	170		1700	0	
		346	21-11-2017	FBG Dal	300	101.5	92	30450	27600	2850
				Urd Dall	200	168	79	33600	15800	17800
				Toordal	400	128.75	65	51500	26000	25500
		350	22-11-2017	Chillies	45	186.5	80	8392.5	3600	4792.5
				Kabuli chana	10	170		1700	0	
		351	23-11-2017	Ground nut	50	104.75	98	5237.5	4900	337.5
		357	28-11-2017	Ground nut	25	104.75	98	2618.75	2450	168.75
				Moongdal	50	93.75	80.5	4687.5	4025	662.5
				FBG Dal	100	101.5	92	10150	9200	950
250/27-12-2017	923086	360	01-12-2017	Urd Dall	300	168	79	50400	23700	26700
				Toordal	400	128.75	65	51500	26000	25500
		361	01-12-2017	Ground nut	49	104.75	98	5132.75	4802	330.75
				FBG Dal	300	101.5	92	30450	27600	2850
		364	01-12-2017	Kabuli chana	25	170		4250	0	
				Chillies	60	186.5	80	11190	4800	6390
		394	13-12-2017	Urd Dall	200	168	79	33600	15800	17800
				Toordal	200	128.75	65	25750	13000	12750
				FBG Dal	250	101.5	92	25375	23000	2375
		395	13-12-2017	Chillies	20	186.5	80	3730	1600	2130
				Ground nut	25	104.75	98	2618.75	2450	168.75
				Kabuli chana	20	170		3400	0	
		407	20-12-2017	FBG Dal	100	101.5	92	10150	9200	950
				Chillies	5	186.5	80	932.5	400	532.5
				Ground nut	5	104.75	98	523.75	490	33.75
				Moongdal	50	93.75	80.5	4687.5	4025	662.5
315/5-3-2018	706877	414	10-01-2018	Toordal	400	115.9	65	46360	26000	20360
		415	10-01-2018	Moongdal	50	84.4	80.5	4220	4025	195
				Urd Dall	300	151.2	79	45360	23700	21660
				FBG Dal	300	101.5	92	30450	27600	2850
		418	10-01-2018	Ground nut	50	104.75	98	5237.5	4900	337.5
				Chillies	45	186.5	80	8392.5	3600	4792.5
		428	22-01-2018	Kabuli chana	10	170		1700	0	
		443	30-01-2018	Kabuli chana	10	170		1700	0	
				Toordal	100	115.9	65	11590	6500	5090
				FBG Dal	100	101.5	92	10150	9200	950
325/13-3-2018	1255162	452	01-02-2018	Toordal	400	115.9	65	46360	26000	20360
				Urd Dall	300	151.2	79	45360	23700	21660
				FBG Dal	300	101.5	92	30450	27600	2850

				Chillies	30	186.5	80	5595	2400	3195
		455	01-02-2018	Ground nut	49	104.75	98	5132.75	4802	330.75
		477	07-02-2018	Chillies	60	186.5	80	11190	4800	6390
		482	10-02-2018	Toordal	150	115.9	65	17385	9750	7635
				Moongdal	50	84.4	80.5	4220	4025	195
				Urd Dall	150	151.2	79	22680	11850	10830
				FBG Dal	250	101.5	92	25375	23000	2375
				Ground nut	50	104.75	98	5237.5	4900	337.5
				Kabuli chana	50	170		8500	0	
		485	03-02-2018	Kabuli chana	20	170		3400	0	
		488	16-02-2018	Toordal	150	115.9	65	17385	9750	7635
				FBG Dal	100	101.5	92	10150	9200	950
				Ground nut	50	104.75	98	5237.5	4900	337.5
				Chillies	58	186.5	80	10817	4640	6177
		496	20-02-2018	Urd Dall	50	151.2	79	7560	3950	3610
				Toordal	150	115.9	65	17385	9750	7635
				FBG Dal	100	101.5	92	10150	9200	950
		506	24-02-2018	FBG Dal	100	101.5	92	10150	9200	950
	11095956			Ground nut	25	104.75	98	2618.75	2450	168.75
				Urd Dall	100	151.2	79	15120	7900	7220
Not known	478148	512	01-03-2018	Toordal	500	115.9	65	57950	32500	25450
As per Stock Register - Purchases noted		537	08-03-2018	Toordal	500	115.9	65	57950	32500	25450
		569	27-03-2018	Toordal	250	115.9	65	28975	16250	12725
		512	01-03-2018	Chillies	60	186.5	80	11190	4800	6390
		560	22-03-2018	Chillies	30	186.5	80	5595	2400	3195
		569	27-03-2018	Chillies	30	186.5	80	5595	2400	3195
		512	01-03-2018	Urd Dall	500	151.2	79	75600	39500	36100
		537	08-03-2018	Urd Dall	500	151.2	79	75600	39500	36100
		512	01-03-2018	Moongdal	100	84.4	80.5	8440	8050	390
		512	01-03-2018	FBG Dal	250	101.5	92	25375	23000	2375
		535	07-03-2018	FBG Dal	350	101.5	92	35525	32200	3325
		550	16-03-2018	FBG Dal	250	101.5	92	25375	23000	2375
		562	24-03-2018	FBG Dal	200	101.5	92	20300	18400	1900
		515	01-03-2018	Ground nut	50	104.75	98	5237.5	4900	337.5
		535	07-03-2018	Ground nut	100	104.75	98	10475	9800	675
		550	16-03-2018	Ground nut	98	104.75	98	10265.5	9604	661.5
										0
		515	01-03-2018	Kabuli chana	50	170		8500	0	
		560	22-03-2018	Kabuli chana	60	170		10200	0	
TOTAL	2,26,70,060									11,81,888.25

**2. Science Hostel Account
(Para No. 8)**

Vr No	Amount	Bill. No.	Date	Particulars	No. Kgs	Rate per Kg as per bill	Approved quotation rates in SKML Temple for 2017-18	Bill amount	Market Amount	Excess Amount paid
Main Cash Book 2017-18										
338/ 20-05-2017	399203	10	03-04-2017	Toordall	200	128.8	77.5	25750	15500	10,250.00
				Red chillis	75	186.5	98	13987.5	7350	6,637.50
321/ 26-04-2017	829618	485	01-03-2017	Urd Dal	400	168	93	67200	37200	30,000.00
				Red chillis	80	186.5	98	14920	7840	7,080.00
				Toordall	350	128.8	77.5	45062.5	27125	17,937.50
		487	02-03-2017	Moong Dal	100	93.75	87.5	9375	8750	625.00
				Ground nuts	20	104.8	98	2095	1960	135.00
		509	10-03-2017	Toordall	150	128.8	77.5	19312.5	11625	7,687.50
75/ 29-08-2017	918922	67	29-06-2017	Red chillis	120	186.5	80	22380	9600	12,780.00
		68	29-06-2017	Toordall	400	128.8	77.5	51500	31000	20,500.00
				Urd Dal	300	168	93	50400	27900	22,500.00
		70	29-06-2017	Moong Dal	50	93.75	87.5	4687.5	4375	312.50
		71	29-06-2017	Ground nuts	10	104.8	98	1047.5	980	67.50
		79	30-06-2017	Kabuli chana	10	155		1550	0	
		100	18-07-2017	Toordall	100	128.8	77.5	12875	7750	5,125.00
	463603	123	02-08-2017	Toordall	300	128.8	77.5	38625	23250	15,375.00
				Urd Dal	200	168	93	33600	18600	15,000.00
		129	02-08-2017	Red chillis	80	186.5	98	14920	7840	7,080.00
		134	04-08-2017	Moong Dal	150	93.75	87.5	14062.5	13125	937.50
		142	08-08-2017	Ground nuts	30	104.8	98	3142.5	2940	202.50
				Kabuli chana	20	160		3200	0	
100/ 12-09-2017		167	22-08-2017	Toordall	100	128.8	77.5	12875	7750	5,125.00

161/ 16-10-2017	394544	188	04-09-2017	Toordall	300	128.8	77.5	38625	23250	15,375.00
				Urd Dal	200	168	93	33600	18600	15,000.00
				Red chillis	90	186.5	98	16785	8820	7,965.00
		192	05-09-2017	Ground nuts	10	104.8	98	1047.5	980	67.50
202/ 15-11-2017	703130	256	06-10-2017	Toordall	300	128.8	65	38625	19500	19,125.00
				Urd Dal	300	168	79	50400	23700	26,700.00
				Moong Dal	100	93.75	80.5	9375	8050	1,325.00
				FBG Dal	300	101.5	92	30450	27600	2,850.00
		258	06-10-2017	Red chillis	60	186.5	98	11190	5880	5,310.00
		265	07-10-2017	Ground nuts	10	104.8	98	1047.5	980	67.50
		266	07-10-2017	Kabuli chana	10	170		1700	0	
222/ 06-12-2017	375824	305	01-11-2017	Toordall	400	128.8	65	51500	26000	25,500.00
				Urd Dal	200	168	79	33600	15800	17,800.00
				Moongdal	50	93.75	80.5	4687.5	4025	662.50
				FBG Dal	150	101.5	92	15225	13800	1,425.00
				Chillies	45	186.5	80	8392.5	3600	4,792.50
		309	02-11-2017	Ground nut	20	104.8	98	2095	1960	135.00
		310	02-11-2017	FBG Dal	350	101.5	92	35525	32200	3,325.00
258/ 29-12-2017	685054	367	01-12-2017	Toordal	250	128.8	65	32187.5	16250	15,937.50
				Urd Dall	200	151.2	79	30240	15800	14,440.00
				Moongdal	50	93.75	80.5	4687.5	4025	662.50
				Chillies	80	186.5	80	14920	6400	8,520.00
		370	02-12-2017	FBG Dal	400	101.5	92	40600	36800	3,800.00
		374	04-12-2017	Ground nut	10	104.5	98	1045	980	65.00
				Kabuli chana	10	170		1700	0	
302/ 12-02-2018	27986	436	25-01-2018	Toordal	50	128.8	65	6437.5	3250	3,187.50
344/9-3-2018	821974	447	01-02-2018	Toordal	400	128.8	65	51500	26000	25,500.00
				FBG Dal	500	101.5	92	50750	46000	4,750.00

				Moongdal	100	93.75	80.5	9375	8050	1,325.00
				Chillies	100	186.5	80	18650	8000	10,650.00
	448	01-02-2018		Urd Dall	400	168	79	67200	31600	35,600.00
				Moongdal	100	93.75	80.5	9375	8050	1,325.00
	460	02-02-2018		Ground nut	20	104.5	98	2090	1960	130.00
	461	02-02-2018		Kabuli chana	15	170		2550	0	
396/ 25-4-2018	499251	525	05-03-2018	Chillies	90	186.5	80	16785	7200	9,585.00
				Moongdal	50	84.4	80.5	4220	4025	195.00
				Toordal	300	119.9	65	35970	19500	16,470.00
				FBG Dal	50	101.5	92	5075	4600	475.00
		533	06-03-2018	FBG Dal	350	101.5	92	35525	32200	3,325.00
				Ground nut	10	104.5	98	1045	980	65.00
				Kabuli chana	5	150		750	0	
TOTAL	61,19,109									4,88,790.00

3. Arts & Commerce Hostel Account (Para No. 12)

Vr No	Amount	Bill. No.	Date	Particulars	No. Kgs	Rate per Kg as per bill	Market Price	Bill amount	Market Amount	Excess Amount paid
Main Cash Book 2017-18										
3391/1 02-06-2017	376641	8	03-04-2017	Toordal	150	128.75	77.5	19312.5	11625	7687.50
				Urd Dal	200	168	93	33600	18600	15000
				Red chillis	18	186.5	98	3357	1764	1593
		21	04-04-2017	Ground nuts	22	104.75	98	2304.5	2156	148.5
				Kabuli chana	11	150		1650	0	
		42	18-04-2017	Toordal	100	128.75	77.5	12875	7750	5125
				Urd Dal	25	168	93	4200	2325	1875
		43	18-04-2017	Red chillis	3	186.5	98	559.5	294	265.5
				Ground nuts	10	104.75	98	1047.5	980	67.5
		56	28-04-2017	Toordal	20	128.75	77.5	2575	1550	1025
3362/1 0-4-2017	594939	484	01-03-2017	Toordal	500	128.75	77.5	64375	38750	25625
				Urd Dal	150	168	93	25200	13950	11250

		488	02-03-2017	Ground nuts	15	104.75	98	1571.25	1470	101.25
		525	23-03-2017	Moong Dal	5	93.75	87.5	468.75	437.5	31.25
		526	23-03-2017	Kabuli chana	4	150		600	0	
				Ground nuts	10	104.75	98	1047.5	980	67.5
3423/1 6-8- 2017	1186474	72	29-06-2017	Urd Dal	250	168	93	42000	23250	18750
				Toordall	500	128.75	77.5	64375	38750	25625
		73	29-06-2017	Red chillis	20	186.5	98	3730	1960	1770
		74	29-06-2017	Ground nuts	20	104.75	98	2095	1960	135
				Kabuli chana	6	165		990	0	
		98	18-07-2017	Toordall	400	128.75	77.5	51500	31000	20500
				Urd Dal	200	168	93	33600	18600	15000
		101	18-07-2017	Ground nut	15	104.75	98	1571.25	1470	101.25
		102	18-07-2017	Red chillis	20	186.5	98	3730	1960	1770
3462/1 5-9- 2017	1227504	124	02-08-2017	Toordall	500	128.75	77.5	64375	38750	25625
				Urd Dal	200	168	93	33600	18600	15000
		128	02-08-2017	chillies	25	186.5	98	4662.5	2450	2212.5
				Ground nut	20	104.75	98	2095	1960	135
				Kabuli chana	10	160		1600	0	
		161	19-08-2017	Urd Dal	100	168	93	16800	9300	7500
				Toordall	300	128.75	77.5	38625	23250	15375
		162	19-08-2017	Chillies	10	186.5	98	1865	980	885
		164	21-08-2017	Ground nut	10	104.75	98	1047.5	980	67.5
		174	26-08-2017	Ground nut	15	104.75	98	1571.25	1470	101.25
3496/6- 11-2017	598180	182	02-09-2017	Urd Dal	200	168	79	33600	15800	17800
				Toordall	500	128.75	65	64375	32500	31875
		183	02-09-2017	Chillies	20	186.5	80	3730	1600	2130
		185	02-09-2017	FBG Dal	550	101.5	92	55825	50600	5225
		235	21-09-2017	Toordall	100	128.75	65	12875	6500	6375
				Urd Dal	100	168	93	16800	9300	7500
		238	21-09-2017	Ground nut	10	104.75	98	1047.5	980	67.5
3612/1 2-3- 2018	650825	464	03-02-2018	Toordal	300	128.75	65	38625	19500	19125
				Urd Dal	100	168	79	16800	7900	8900
		465	03-02-2018	FBG Dal	200	101.5	92	20300	18400	1900
		472	05-02-2018	Ground nut	20	104.5	98	2090	1960	130
				Kabuli chana	4	170		680	0	
		489	16-02-2018	Toordal	200	128.75	65	25750	13000	12750
				Urd Dal	100	168	79	16800	7900	8900

				FBG Dal	150	101.5	92	15225	13800	1425
		490	16-02-2018	Chillies	15	186.5	80	2797.5	1200	1597.5
				Ground nut	20	104.75	98	2095	1960	135
3595/2 6-2- 2018	278054	419	14-01-2018	Toordal	300	128.75	65	38625	19500	19125
				FBG Dal	300	101.5	92	30450	27600	2850
				Urd Dal	200	168	79	33600	15800	17800
		442	18-01-2018	Kabuli chana	5	170		850	0	
				Ground nut	8	104.75	98	838	784	54
		427	20-01-2018	Chillies	15	186.5	80	2797.5	1200	1597.5
3526/8- 12-2017	1300094	306	01-11-2017	Toordal	600	128.75	65	77250	39000	38250
		311	02-11-2017	Urd Dal	200	168	79	33600	15800	17800
		312	02-11-2017	Chillies	15	186.5	80	2797.5	1200	1597.5
				FBG Dal	200	101.5	92	20300	18400	1900
		319	03-11-2017	Ground nut	20	104.75	98	2095	1960	135
				Kabuli chana	5	170		850	0	
		340	17-11-2017	Toordal	300	128.75	65	38625	19500	19125
				Urd Dal	150	168	79	25200	11850	13350
				FBG Dal	150	101.5	92	15225	13800	1425
		342	17-11-2017	Chillies	25	186.5	80	4662.5	2000	2662.5
		343	17-11-2017	Kabuli chana	5	170		850	0	
		355	27-11-2017	FBG Dal	150	101.5	92	15225	13800	1425
				Ground nut	10	104.75	98	1047.5	980	67.5
3567/2 9-1- 2018	449829	371	02-12-2017	Toordal	500	128.75	65	64375	32500	31875
				FBG Dal	500	101.5	92	50750	46000	4750
		373	02-12-2017	Urd Dall	100	168	79	16800	7900	8900
				Chillies	10	186.5	80	1865	800	1065
		380	04-12-2017	Ground nut	15	104.75	98	1571.25	1470	101.25
				Kabuli chana	3	170		510	0	
		409	22-12-2017	Toordal	5	128.75	65	643.75	325	318.75
3504/1 5-11- 2017	1145665	257	06-10-2017	Urd Dall	200	168	79	33600	15800	17800
				Toordal	400	128.75	77.5	51500	31000	20500
				Chillies	30	186.5	80	5595	2400	3195
		263	07-10-2017	FBG Dal	500	101.5	92	50750	46000	4750
		272	09-10-2017	Ground nut	15	104.5	98	1567.5	1470	97.5
				Kabuli chana	5	170		850	0	
		287	18-10-2017	Toordal	100	128.75	65	12875	6500	6375
				Ground nut	10	104.75	98	1047.5	980	67.5
		290	21-10-2017	Urd Dall	300	168	79	50400	23700	26700
				Toordal	250	128.75	65	32187.5	16250	15937.5

				FBG Dal	200	101.5	92	20300	18400	1900
		291	24-10-2017	FBG Dal	200	101.5	92	20300	18400	1900
		294	24-10-2017	Chillies	30	186.5	80	5595	2400	3195
				Ground nut	10	104.75	98	1047.5	980	67.5
	78,08,205									6,34,908.5

4. Ladies Hostel Account (Para No. 15)

Vr No	Amount	Bill.No.	Date	Particulars	No. Kgs	Rate per Kg as per bill	Price quoted in SKML Devas thanam	Bill amount	Market Amount	Excess Amount paid
Main Cash Book 2017-18										
40/ April 17	404880	561 corrected as 11	04-04-2017	Toordal I	200	128.75	77.5	25750	15500	10250
				Moong Dal	50	93.75	87.5	4687.5	4375	312.5
				Urd Dal	200	168	93	33600	18600	15000
		565 corrected as 15		Red chillis	80	186.5	98	14920	7840	7080
		567 corrected as 17	04-04-2017	Ground nuts	50	104.75	98	5237.5	4900	337.5
				Kabuli chana	50	168		8400	0	
		no changes as 35	04-12-2017	Moong Dal	30	93.75	80.5	2812.5	2415	397.5
				Red chillis	25	186.5	80	4662.5	2000	2662.5
				Ground nuts	25	104.75	98	2618.75	2450	168.75
				Kabuli chana	30	160		4800	0	
		599 changed as 49	19-4-17	Toordal I	150	128.75	77.5	19312.5	11625	7687.5
				Ground nuts	10	104.75	98	1047.5	980	67.5
67/ July 17	894045	75	30-6-17	Toordal I	600	128.75	77.5	77250	46500	30750
				Urd Dal	300	168	93	50400	27900	22500
				Red chillis	100	186.5	98	18650	9800	8850
		76	30-6-17	Ground nuts	100	104.75	98	10475	9800	675
				Kabuli chana	100	160		16000	0	
				Moong	100	93.75	87.5	9375	8750	625

				Dal						
		107	20-7-17	Kabuli chana	50	160		8000	0	
32/ Aug 17	62647	119	31-7-17	chillies	50	186.5	98	9325	4900	4425
42/ Aug 17	488722	135	08-04-2017	Toordal I	500	128.75	77.5	64375	38750	25625
				Urd Dal	300	168	93	50400	27900	22500
				Moong Dal	100	93.75	87.5	9375	8750	625
		146	08-09-2017	Kabuli chana	100	160		16000	0	
				FBG Dal	400	101.5		40600	0	40600
		147	08-09-2017	chillies	100	186.5	98	18650	9800	8850
53/ Aug 17	100683	169	23-8-17	Ground nut	50	104.75	98	5237.5	4900	337.5
				Kabuli chana	50	160		8000	0	
36/ Sep	497478	190	09-04-2017	Toordal	500	128.75	77.5	64375	38750	25625
		193	09-05-2017	Moong dal	100	93.75	87.5	9375	8750	625
				Urd Dall	300	168	93	50400	27900	22500
				Kabuli chana	150	160		24000	Not known	
		194	09-05-17	Chillies	120	186.5	98	22380	11760	10620
		199	09-06-2017	Ground nut	100	104.75	98	10475	9800	675
		204	09-07-2017	Ground nut	50	104.75	98	5237.5	4900	337.5
47/ Sep 17	31274	240	22-9-17	Toordal	200	128.75	65	25750	13000	12750
41/ Oct 17	830508	245	10-04-2017	Chillies	150	186.5	98	27975	14700	13275
		247	10-04-2017	Toordal	600	128.75	77.5	77250	46500	30750
				Urd Dall	300	168	93	50400	27900	22500
				Moong dal	100	93.75	87.5	9375	8750	625
40/ Nov 17	383314	321	11-04-2017	Toordal	300	128.75	77.5	38625	23250	15375
				Moong dal	100	93.75	87.5	9375	8750	625
				Chillies	100	186.5	98	18650	9800	8850
		323	11-04-2017	Kabuli chana	50	160		8000	Not known	
		334	11-03-2017	Kabuli chana	50	160		8000	Not known	
		345	18-11-17	Urd Dall	200	168	79	33600	15800	17800
				FBG Dal	25	101.5	92	2537.5	2300	237.5
				Kabuli chana	25	170		4250	Not known	
10/ DEC '17	18265	354	26-11-17	Kabuli chana	50	170		8500	Not known	
39/ DEC	499081	378	12-04-2017	Chillies	50	186.5	98	9325	4900	4425

'17										
		382	12-05-2017	Toordal	200	128.75	77.5	25750	15500	10250
				Moong dal	50	93.75	87.5	4687.5	4375	312.5
				Urd Dall	100	168	93	16800	9300	7500
				Kabuli chana	50	170		8500	Not known	
		392	12-09-2017	Kabuli chana	25	170		4250	Not known	
		401	18-12-17	Toordal	50	128.75	65	6437.5	3250	3187.5
				Chillies	20	186.5	80	3730	1600	2130
30/Jan'18	533847	30	18-1-18	Toordal	200	128.75	65	25750	13000	12750
				Moong dal	50	93.75	80.5	4687.5	4025	662.5
				Urd Dall	100	168	79	16800	7900	8900
				FBG Dal	150	101.5	92	15225	13800	1425
				Ground nut	50	104.75	98	5237.5	4900	337.5
				Kabuli chana	100	170		17000	Not known	
34/Feb'18	537658	446	02-01-2018	Toordal	150	128.75	65	19312.5	9750	9562.5
				Ground nut	50	104.5	98	5225	4900	325
		458	02-02-2018	Toordal	400	128.75	65	51500	26000	25500
				Urd Dall	400	168	79	67200	31600	35600
				Ground nut	100	104.75	98	10475	9800	675
				Kabuli chana	100	170		17000	Not known	
				Moong dal	100	93.75	80.5	9375	8050	1325
		459	02-02-2018	Chillies	100	186.5	80	18650	8000	10650
				FBG Dal	500	101.5	92	50750	46000	4750
55/March'18	930637	514	28-2-18	Toordal	100	115.9	65	11590	6500	5090
				Chillies	30	186.5	80	5595	2400	3195
		539	06-03-2018	FBG Dal	400	101.5	92	40600	36800	3800
		531	06-03-2018	Toordal	400	115.9	65	46360	26000	20360
				Moong dal	100	84.4	80.5	8440	8050	390
				Urd Dall	200	151.2	79	30240	15800	14440
				Chillies	100	186.5	80	18650	8000	10650
				Ground nut	100	104.75	98	10475	9800	675
				Kabuli chana	50	150		7500	Not known	
		541	09-03-2018	Kabuli chana	60	150		9000	Not known	
		552	20-3-18	Toordal	250	115.9	65	28975	7533.5	21441.5
		565	24-3-18	Chillies	30	186.5	80	5595	2400	3195
		568	26-3-18	Kabuli chana	50	170		8500	0	
	62,13,039							16,53,078.75	890978.5	5,76,400.3

APPENDIX - V
(Para No : 9(c) – 6)
TABLE - A

1. Dr BR Ambedkar College of Law Account
(Para No. 4)

Vr. No./Date	Particulars	GST No.	Amount (Rs)
58/09-11-2017	Purchase of Nilkamal Chairs	Yes	25,000
59/09-11-2017	Purchase of Nilkamal Chairs	Yes	23,000
71/04-12-2017	Computer Lab parts & repairs	Yes	40,000
TOTAL			88,000

2. Platinum Jubilee Guest House Account
(Para No. 7)

Vr.No.	Date	To whom paid	Particulars	Amount (Rs)
98	01-2018	Smt Nanubilli Venkatalaxmi	Cleaning charges Toilets (No Quotations)	67,500
116	20-02-2018	Prof. K.Raghubabu Dean(Guest Houses)	Painting Work done (No Quotations)	22,150
86	04-12-2017	M/s S.K.M.L Refrigeration & Air-conditioning Works	Refrigeration & Air conditioning Works (No TIN number & No Bill No, No Quotations)	39,200
39	03-07-2017	Sri V.V. Ramana, Contractor.	Sofa sets&chairs. Cleaning&repair charges (NO TIN & No Quotations)	81,600
86	04-12-2017	M/s S.K.M.L Refrigeration & Air-conditioning Works	Repacement of compressors (No TIN & No Quotations)	15,600
17	10-05-2017	M/s Siva Krishna Enterprises	Towards Supply of 15 watt Ac Round surface lights (No Quotations)	55,860
30	09-06-2017		Towards Supply of copper Wire ,Earth wire And Nuts& Bolts (No Quotations)	10,397
6	05-2017	M/s New Taj Chemicals	Towards supply of Sanitary items(No Quotations)	5,791

35	17-06-2017	M/s New Taj Chemicals	Towards supply of Sanitary items(No Quotations)	4,577
45	21-07-2017			5,185
75	30-10-2017			10,865
97	01-2018			9,014
113	20-02-2018			8,400
127	28-03-2018			5,420
TOTAL				3,41,559

3. College of Pharmacy Account
(Para No. 3)

Vr. No.	Date	Particulars	GST Number	Amount (Rs)
47/2	30-01-2018	Purchase of Clinirex Data Base Software from M/s Tychee Innovation Pvt Ltd., Gollapudi, Vijayawada.	Yes	50,000
47	09-01-2018	UV-Visible Spectro Photometer Model No. T 6/U/UV2000/U IBACO Services, Gajuwaka	Yes	4,13,000
TOTAL				4,63,000

TABLE - B

1. Arts & Commerce College Hostel Account
(Para No. 5)

Vr.No.	Date	Particulars	Amount (Rs)
3360	12-04-2017	M/s Sai Balu Plastics - Covers etc.,	2,150
3363	12-04-2017	M/s Pariwar Group - Sanitary items	4,610
3383	22-05-2017	M/s Pariwar Group	1,490
3390	08-06-2017	Covers , Revenue stamps etc.	12,500
3393	13-06-2017	Printing charges & A4 Size white papers	2,715
3400	06-07-2017	M/s Bombay Gas Light Stores	60,116
3408	17-07-2017	M/s Bombay Gas Light Stores	32,000
3409	17-07-2017	M/s Associated Electrical Marine Products	14,150
3416	01-08-2017	M/s Associated Electrical Marine Products	13,017
3426	18-08-2017	M/s Giridhra Electrical Works - Repairs & rewinding works Ceiling Fans	10,850
3427	18-08-2017	M/s Sai Balu Plastics - Covers etc.,	4,209
3431	22-08-2017	M/s Bombay Gas Light Stores - Mess items	44,385
3442	01-09-2017	M/s Bombay Gas Light Stores, 5 Mixees repairs & spare parts	900
3443	05-09-2017	M/s Babu Electricals - Rewinding &	4,459

		servicing 14 Fans	
3446	06-09-2017	SS.. Sales & Services, R.O. Water Purify filter plant 250 Ltrs.	90,000
3447	06-09-2017	M/s SS Sales & Services - R.O. Water Purify filter plant 500 Ltrs.	30,000
3448	06-09-2017	M/s Nehariki Trading Co - Plumbing material	6,161
3449	07-09-2017	M/S SS Sales & Services - R.O. Water Purify filter replacement	19,400
3464	15-09-2017	M/s Bombay Gas Light Stores - Kitchen items	4,226
3465	15-09-2017	M/s Associated Electricals	34,053
3473	05-10-2017	M/s Sri Polamamba Furnitures Purchase of four almirahs	52,000
3481	05-10-2017	Babu Electricals Fan repair	4,557
3482	05-10-2017	M/s Bombay Gas Light Stores Gas pipe lines repairs	7,065
3492	02-11-2017	M/s Associates Electricals - Electrical items	11,357
3493	02-11-2017	M/s Sai Balu Plastics	4,610
3500	05-11-2017	M/s Babu Electricals - Rewinding Ceiling Fans	4,212
3506	17-11-2017	Printing & Stationary	2,160
3511	18-11-2017	M/s Sai Balu Plastics - Packing cover etc.,	3,528
3514	27-11-2017	M/s Associated Electricals - Electrical items	8,767
3536	26-12-2017	M/s Babu Electricals - rewinding Ceiling Fans	2,669
3537	26-12-2017	M/s Sai Balu Plastics - Covers etc.,	6,007
3547	30-12-2017	M/s SV Enterprises - Computer items	5,700
3576	05-02-2018	M/s SS Sales & Services , R.O. plant replacement	6,400
3590	19-02-2018	M/s Associated Electricals Purchase of 5 Ceiling Fans	8,600
3594	26-02-2018	M/s Babu Electricals - Rewinding charges	3,067
3596	26-02-2018	M/s Sai Balu Plastics Packing - Covers	5,167
3597	26-02-2018	Printing & Stationary	1,870
3609	06-03-2018	M/s Associated Electricals - Electrical items	2,950
3611	12-03-2018	M/s Bombay Gas Light Stores - Kitchen items	14,575
3621	31-03-2018	M/s Bombay Gas Light Stores - Mixie	15,756
3407	11-07-2017	Slab repairs, Net payment	98,764
251	28-12-2017	Repairs works of Doors of all blocks	10,040
272	24-01-2018	Sri Kanaka Durga Grill works, advance 5,000/-paid Vide Vr.No. 261, dt:08-01-2018	13,000
TOTAL			6,84,212

2. Research Scholars Hostel Account
(Para No. 2)

Vr. No.	Date	To whom paid	items purchased	Amount (Rs)	Remarks
13	12-04-2017	M/s Sri Manikanta Electricals	Pannel board repair parts	6,000	No Tin , No quotation
18	12-04-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	3,008	No Tin , No quotation
19	12-04-2017	M/s Sri Manikanta Electricals	Electrical Items	6,365	No quotation
29	29-04-2017	M/S Calcutta Electrical works	Water cooler repairing parts	8,850	No Tin , No quotation
67	15-06-2017	M/S Calcutta Electrical works	Water cooler repairing parts	8,250	No Tin , No quotation
73	06-07-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	2,521	No Tin , No quotation
74	06-07-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	1,710	No Tin , No quotation
76	06-07-2017	M/s Sri Manikanta Electricals	Electrical Items & Spare parts	7,375	No quotation
78	06-07-2017	M/s Pariwar Group	Sanitary items supplies Bleaching powder ,	3,525	No Tin , No quotation
79	06-07-2017	M/s Sri Manikanta Electricals	Electrical Items & Spare parts	6,550	No quotation
104	25-07-2017	M/s S.S.Sales & Services	Purchase of waterplant	31,000	No Tin , No quotation
105	28-07-2017	M/s Sri Manikanta Electricals	Purchase of 60 Nos Locks	4,800	No quotation
106	28-07-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	1,310	No Tin , No quotation
130	16-08-2017	M/s Sri Manikanta Electricals	Electrical Items & Spare parts	6,800	No quotation
134	16-08-2017	Sri Kanaka Durga Devi steels	Kitchen items	7,651	No Tin , No quotation
135	16-08-2017	M/s Babu Electricals	Electrical Items	3,515	No Tin , No quotation
147	31-08-2017	M/s Sri Manikanta Electricals	Plumbing items	5,350	No quotation
171	11-09-2017	M/s Babu Electricals	Drinking Water bore repairing	6,563	No Tin , No quotation
173	11-09-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	2,322	No Tin , No quotation
185	22-09-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	20,000	No Tin , No quotation
191	05-10-2017	M/s Babu Electricals	Ceiling fan repair- spare parts	5,033	No Tin , No quotation
192	06-10-2017	M/s Sri Manikanta Electricals	Electrical Items	5,150	No quotation

197	06-10-2017	Sri Kanaka Durga Devi Steels	Kitchen items and etc.(A.U.R.S.(Vidya	34,944	No Tin , No quotation
201	06-10-2017	M/s Sri Manikanta Electricals	Electrical spare parts	8,630	No quotation
209	25-10-2017	M/s Pariwar Group	Sanitary items	4,397	No Tin , No quotation
220	14-11-2017	Sai Ganapathi Electricals	GMC Balayogi R.S. Hostel (Main Hostel) and Seethamahar Hostel for Women Greezers spare parts	6,915	No Tin , No quotation
241	27-11-2017	M/s Babu Electricals	Ceiling fan repair-spare parts	1,079	No Tin , No quotation
263	18-12-2017	M/s Babu Electricals	Ceiling fan repair-spare parts	1,079	No Tin , No quotation
264	19-12-2017	M/s Pariwar Group	Sanitary items	4,092	No Tin , No quotation
274	28-12-2017	M/s S.S.Sales & Services	Water purifier plant repair	5,375	No Tin , No quotation
339	14-02-2018	M/s Pariwar Group	Sanitary items	3,659	No TIN,
358	08-03-2018	M/s S.S.Sales & Services	Water purifier plant repair	6,750	No TIN,
373	22-03-2018	M/s Pariwar Group	Sanitary items	4,371	No TIN, No Quotation
376	22-03-2018	M/s Babu Electricals	Ceiling fan repair-spare parts	1,014	No TIN, No Quotation
379	23-03-2018	M/s S.S.Sales & Services	GMC Balayogi Hostel Water Plant	24,000	No TIN,
TOTAL				2,59,953	

3. Research Scholars Hostel Account
(Para No. 3)

Vr. No	Date	Name of the vendor	Amount (Rs)
21	12-04-2017	M/s J.Chinna Rao Rice & General Stores	61,250
26	20-04-2017	M/s Chaitanya Enterprises	1,89,858
91	06-07-2017	M/s J.Chinna Rao Rice & General Stores	88,000
94	12-07-2017	M/s J.Chinna Rao Rice & General Stores	84,950
96	12-07-2017	M/s Uplands Departmental	42,868

		Stores	
99	14-07-2017	M/s Chaitanya Enterprises	1,69,418
111	03-08-2017	M/s Uplands Departmental Stores	44,104
116	04-08-2017	M/s J.Chinna Rao Rice & General Stores	74,450
157	07-09-2017	M/s J.Chinna Rao Rice & General Stores	1,90,050
158	07-9-2017	M/s Uplands Departmental Stores	58,562
178	14-09-2017	M/s J.Chinna Rao Rice & General Stores	8,800
169	08-09-2017	M/s Uplands Departmental Stores	694
210	25-10-2017	M/s Chaitanya Enterprises	2,39,074
259	18-12-2017	M/s Chaitanya Enterprises	2,33,526
312	30-01-2018	M/s Chaitanya Enterprises	1,91,637
377	22-03-2018	M/s Chaitanya Enterprises	1,56,639
TOTAL			18,33,880

4. Research Scholars Hostel Account
(Para No. 5)

Vr No	Date	Amount (Rs)
11	06-04-2017	15,076
34	03-05-2017	11,734
55	09-06-2017	12,541
137	16-08-2017	5,795
170	11-09-2017	10,850
202	06-10-2017	11,470
229	20-11-2017	10,795
267	18-12-2017	9,313
305	22-01-2018	4,140
335	14-02-2018	5,285
357	08-03-2018	8,535
TOTAL		1,05,534

5. Engineering Womens Hostel Account

(Para No. 3)

1. Expenditure from Main Cash Book :

Vr No	Date	To whom given	Details	Amount (Rs)
19	02-05-2017	M/s S.S Sales Services	R.O Plants Spare parts (cheque not issued to be verified)	3,800
20	02-05-2017	M/s Sai Balaji Marketing	Plumbing items	6,532
50	07-06-2017	M/s Stationary Centre	Stationary items	4,857
51				5,475
52				4,910
53				4,883
54				4,200
61	21-06-2017	M/s Sai Balaji Marketing	Plumbing items	10,160
64	29-06-2017	M/s Bombay Gas Agencies	Gas stove repair charges	7,125
65				5,305
67	29-06-2017	M/s Sivam Hardware	Hardware items	2,760
69	06-07-2017	M/s Pariwar Group	Sanitary items	1,200
72	11-07-2017			650
76	19-07-2017	M/s Sai Balaji Marketing	Carpentary items	1,592
84	22-07-2017	M/s S.S Sales Services	Ro plant items	1,900
90	01-08-2017	Andhra university pree & publications	Printing of books	34,414
116	28-08-2017	M/s Pariwar Group	Acid	600
117	28-08-2017		chemicals	1,024
118	28-08-2017	M/s Sai Ganapathi Electricals	Miscellaneous items	1,670
125	16-09-2017	M/s Ganesh Enterprises	Idly box	7,182
137	16-09-2017	M/s Pariwar Group	Sanitary items	600
138	16-09-2017			812
142	18-09-2017	M/s Maruthy Electricals & Hardware	10 No of fans	16,500
166	21-10-2017		Electrical items	4,340
200	20-12-2017		Electrical items	2,900

199	20-12-2017	M/s Bombay Gas Agencies	repair items	9,440
203	21-12-2017	M/s Pariwar Group	Sanitary items	1,624
249	11-01-2018	M/s Dhana laxmi Engineering	2 nos voltas Steel water coolers	98,000
268	31-01-2018	M/s Bombay Gas Agencies	Miscellaneous items	2,714
269	31-01-2018	M/s Maruthi Associates	Plumbing items	4,035
270	31-01-2018			1,735
271	31-01-2018			2,080
282	15-02-2018	M/s Dhana laxmi Engineering	PG water purifier & cooler	51,000
288	21-02-2018	M/s Star Sports	Sports items	8,004
294	26-02-2018	M/s Maruthi Associates	Sanitary	2,900
320	22-03-2018	M/s Bombay Gas Agencies	Miscellaneous items	1,475
321	27-03-2018	M/s Pariwar Group	Sanitary	1,408
TOTAL				3,19,806

2. Expenditure from Petty Cash Book :

S.No.	Vr.No/Date	To Whom to paid	Amount (Rs)
10	08-04-2017	M/s Siva Krishna Enterprises & Electricals	828
18	20-05-2017	M/s Mercury Electricals & Engineering – Purchase of computer meterial	774
4	03-06-2017	M/s Surya Enterprises - Sanitary items	1,460
11	07-06-2017	M/s Ganapathi Electricals	2,100
10	07-06-2017	M/s Parameswary Steel Traders	1,050
27	24-06-2017	Brooms-80	2,300
34	30-06-2017	M/s Surya Enterprises - Sanitary items	1,450
5	04-07-2017	M/s Maruthi Electricals	480
6	04-07-2017	M/s Ganapathi Electricals	360
14	14-07-2017	M/s Ganesh Enterprises	530
40	28-07-2017	M/s Maruthi Electricals	844
10	04-08-2017	M/s Mahaveer Electricals	750

10	07-09-2017	M/s Maruthi Electricals	909
14	16-09-2017	M/s Ushodaya Books & Stationary	1,040
25	23-09-2017	M/s Maruthi Electricals	2,100
6	16-11-2017	M/s Sri Kanaka Mahalaxmi Stores	1,550
9	21-11-2017	M/s Mahaveer Electricals	655
3	01-12-2017		600
3	05-01-2018	M/s Mahaveer Electricals	1,800
4	10-01-2018	M/s Bhavani Rolling Shutters	2,000
18	25-01-2018	M/s KVS Clock Store	450
15	07-02-2018	M/s Bombay Gas Agency	1,020
23	16-02-2018	M/s Sri Ganapathi Electricals	1,140
12	16-03-2018	M/s Sri Ganapathi Electricals	780
21	24-03-2018	Sri Narayanarao - plastic buckets	1,000
29	31-03-2018	M/s Vysakhi Books & General Stores	525
Total			28,495

APPENDIX - VI

(Para No : 9(d) – 1)

TABLE – A

(Institutions other than Hostels)

1. Engineering College (Autonomous) Account

(Para No. 5)

Vr No	Date	Particulars	Amount in (Rs)
Expenditure from SBI			
6	19-04-2017	15 Consolidated Employees Salaries for 2/17 3/17	2,01,937
7	19-04-2017	12 Consolidated Employees Salaries for 2/17 3/17	1,66,466
29	03-05-2017	16 Consolidated Employees Salaries for 4/17	1,12,550
30	03-05-2017	10 Consolidated Employees Salaries for 4/17	68,242
40	15-05-2017	Sri B.Prasad, Office Boy - Consolidated Pay for 4/17	3,486

45	02-06-2017	16 Consolidated Employees Salaries for 5/17	1,12,550
46	02-06-2017	10 Consolidated Employees Salaries for 5/17	66,636
54	08-06-2017	Smt K.Parvathi, mother of Sri K.Prasad(late), Consolidated Employee Salary for 1/17	4,186
70	24-07-2017	17 Consolidated Employees Salaries for 6/17	1,20,550
71	24-07-2017	9 Consolidated Employees Salaries for 6/17	53,568
87	01-08-2017	17 Consolidated Employees Salaries for 7/17	1,20,550
88	01-08-2017	9 Consolidated Employees Salaries for 7/17	60,234
107	04-09-2017	17 Consolidated Employees Salaries for 8/17	1,20,550
108	04-09-2017	9 Consolidated Employees Salaries for 9/17	59,570
146	05-10-2017	18 Consolidated Employees Salaries for 9/17	1,26,550
145	05-10-2017	8 Consolidated Employees Salaries for 9/17	54,500
162	02-11-2017	5 Consolidated Employees Salaries for 10/17	34,050
181	07-10-2017	4 Consolidated Employees Salaries for 11/17	28,000
192	20-12-2017	Smt Peethala Aruna Kumari enhanced from 6,050/- to 6,700/- - Arrears for 9/17 & 10/17 & Salary for 11/17	7,783
198	01-01-2018	5 Consolidated Employees Salaries for 12/17	34,700
210	01-02-2018	5 Consolidated Employees Salaries for 1/18	34,700
227	01-03-2018	6 Consolidated Employees Salaries for 2/18	34,700
Total			16,26,058

2. Dr BR Ambedkar College of Law Account
(Para No. 7)

Vr.No.	Date	To whom given	Purpose	Amount (Rs)
82	29-12-2017	Sri Ch. Nand Gopal	Salary for the month of 10/11/2017	20000
85	14-01-2018		Salary for the month of 12/2017	13000
115	04-02-2018		Salary for the month of 01/2018	10000
130	09-03-2018		Salary for the month of 02/2018	10000
TOTAL				53000

3. Platinum Jubilee Guest House Account
(Para No. 8)

Vr. No.	Date	Members	Month	Amount (Rs)
1	4-2017	23	March-17	1,32,497
11	5-2017	23	April-17	1,34,090
27	6-2017	23	May-17	1,31,500
36	03-07-2017	23	June-17	1,34,800
49	8-2017	23	July-17	1,33,700
59	9-2017	23	August-17	1,20,767
68	05-10-2017	23	September-17	1,14,823
71	10-2017	-	Arrears Salary of 3 members	17,548
78	11-2017	23	October-17	1,27,148
87	07-12-2017	23	November-17	1,49,000
100	1-2018	23	December-17	1,49,000
111	2-2018	23	January-18	1,49,000
125	3-2018	23	Feb-18	1,44,537
TOTAL				16,38,410

4. School of Distance Education Account
(Para No. 10)

Vr. No	Date	Purpose	Amount (Rs)
5	06-04-2017	Consolidated Service Wages (5 members)	34,000
47	03-05-2017	--Do-- (14 members)	52,023
215	03-06-2017	--Do-- (15 members)	84,420
333	04-07-2017	--Do-- (15 members)	86,620
502	17-07-2017	Wages	11,000
446	26-07-2017		17,982
489	03-08-2017	Consolidated Service Wages (15 members)	86,620
670	06-09-2017		86,620
749	06-10-2017		86,620
811	03-11-2017		86,620
947	06-12-2017		85,953
1050	04-01-2018		86,620
1188	05-02-2018		86,620
1323	05-03-2018		86,620

145	24-05-2017	Dy. Registrar, SDE - towards Data Entry Operators wages (3 members)	12,966
282	27-06-2017		11,925
4	06-04-2017	28 Day - Employees Conveyance Allowance (7members)	8,960
115	09-05-2017		8,860
206	03-06-2017		8,960
334	04-07-2017		8,960
490	04-08-2017		8,860
673	06-09-2017		8,660
754	09-10-2017		8,810
814	03-11-2017		8,960
950	07-12-2017		8,960
1322	05-03-2018		8,960
TOTAL			10,92,179

TABLE – B
(Hostels)

1. Engineering Mens Hostel Account
(Para No. 2)

Vr. No.	Date	Particulars	Amount in (Rs)
04	01-07-2017	Sri N. Karuna Rao, HDW 06/17 + Vr. Payment 20 +5+ 15 Members +1 Sri Ansar Madina Valli	1,82,380
46	01-08-2017	Sri N. Karuna Rao, HDW 07/17 +Vr. Payment 28 +20+ 45 Members +1 Sri Ansar Madina Valli	3,42,800
62	09-08-2017	Voucher payment for 4 Members	5,600
91	31-8-2017	Sri N. Karuna Rao, HDW 08/17 +Vr. Payment 28 +18+ 42 Members +1 Sri Ansar Madina Valli	4,96,880
418	12-04-2017	Voucher payment Smt Ch. Yellamma for March -2017	1,600
436	03-05-2017	Sri N. Karuna Rao, HDW 04/17 +Vr. Payment 28 +20+ 44 Members +1 Sri Ansar Madina Valli	4,96,080
465	01-06-2017	Sri N. Karuna Rao, HDW 05/17 +Vr. Payment 28 +20+ 44 Members +1 Sri Ansar Madina Valli	1,79,600
134	03-10-2017	Sri N. Karuna Rao, HDW 09/17 +Vr. Payment 28 +20+ 42 Members +1 Sri Ansar Madina Valli	6,04,220
172	31-10-2017	Sri N. Karuna Rao, HDW 10/17 +Vr. Payment 28 +20+ 42 Members +1 Ansar Madina Valli	5,09,140

311	03-03-2018	Sri N. Karuna Rao, HDW 2/18 +Vr. Payment 28 +20+ 42 Members +1 Sri Ansar Madina Valli	5,29,350
205	01-12-2017	Sri N. Karuna Rao, HDW 11/17 +Vr. Payment 28 +20+ 42 Members +1 Sri Ansar Madina Valli	6,13,720
253	30-12-2017	Sri N. Karuna Rao, HDW 12/17 +Vr. Payment 28 +20+ 42 Members +1 Sri Ansar Madina Valli	5,57,950
280	03-02-2018	Sri N. Karuna Rao, HDW 01/18 +Vr. Payment 28 +20+ 42 Members +1 Sri Ansar Madina Valli	1,20,895
TOTAL			46,40,215

2. Ladies Hostel Account
(Para No. 2)

Vr No	Date	To whom given	No of Persons	Amount (Rs)
4	04-03-2017	HDW Salaries	46	2,49,858
5	04-03-2017	HDW Salaries	29	1,43,973
2	05-02-2017	HDW Salaries SBI	25	1,21,550
3	05-02-2017	HDW Salaries Andhra Bank	47	2,42,705
4	05-04-2017	HDW Salaries Andhra Bank	2	11,800
11	05-09-2017	HDW salary	1	5,200
1	06-01-2017	HDW Salary, SBI	3	15,130
2	01-6-2017	HDW Salary, Andhra Bank	7	45,671
11 to 14	19-06-2017	HDW Salaries	4	16,000
1	01-7-2017	HDW Salaries	18	69,239
2	07-01-2017	HDW Salaries	8	28,100
2	08-02-2017	HDW Salaries	26	1,36,217
3	08-02-2017	HDW Salaries	50	2,67,918
22	16-08-2017	HDW Salary	1	4,200
1	01-09-2017	HDW Salaries, SBI	27	1,38,327
2	01-09-2017	HDW Salaries, Andhra Bank	51	2,72,298
12	07-09-2017	HDW Salary, SBI	1	1,400
13	07-09-2017	HDW Salary, Andhra Bank	3	8,800
45	26-09-2017	HDW Salaries, SBI	27	1,48,665

46		HDW Salaries, Andhra Bank	51	3,03,401
6	06-10-2017	HDW Salaries, Andhra Bank	4	11,880
7		HDW Salaries, SBI	2	3,450
11	07-10-2017	HDW Salaries, Andhra Bank	7	6,943
12		HDW Salaries, SBI	2	2,093
1	1/11/2017	HDW Salaries, Andhra Bank	54	3,75,943
2	01-11-2017	HDW Salaries, SBI	28	1,72,674
3		HDW Salaries, Andhra Bank	3	1,840
4		HDW Salaries, SBI	2	1,840
2	12-01-2017	HDW Salaries, SBI	28	1,74,360
3	01-12-2017	HDW Salaries, Andhra Bank	54	3,72,460
32	19-12-2017	HDW Salary	1	2,530
41	29-12-2017	HDW Salary	1	4,600
1	01-02-2018	HDW Salaries, Andhra Bank	59	3,30,488
2		HDW Salaries, SBI	26	1,51,282
5	02-01-2018	HDW Salary	1	3,220
1		HDW Salaries, Andhra Bank	55	1,96,670
2		HDW Salaries, SBI	26	87,396
17	09-02-2018	HDW Salary	1	2,300
4	03-03-2018	HDW Salaries, Andhra Bank	58	3,30,034
5		HDW Salaries, SBI	26	1,51,884
11	07-03-2018	HDW Salary	1	3,910
TOTAL				46,18,249

**3. College of Arts & Commerce Hostel Account
(Para No. 2)**

Vr. No.	Date	Particulars	Amount (Rs)
3351	01-04-2017	Daily Wages payments for 37 members month of March-17	1,91,020
3352	01-04-2017	Daily Wages payments for 04 members month of March-17	12,800
3353	01-04-2017	Daily Wages payments for 07 members month of March-17	27,080
3371	01-05-2017	Daily Wages payments for 37 members month of April -17	2,05,340
3372	01-05-2017	Daily Wages payments for 04 members month of April-17	17,000
3373	01-05-2017	Daily Wages payments for 08 members month of April-17	39,800
3387	01-06-2017	Daily Wages payments for 34 members month of May-17	69,250
3388	01-06-2017	Daily Wages payments for 03 members month of May-17	3,000
3389	01-06-2017	Daily Wages payments for 07 members month of May-17	7,560
3395	01-07-2017	Daily Wages payments for 11 members month of June-17	51,730
3396	01-07-2017	Daily Wages payments for 01 members month of June-17	2,200
3411	01-08-2017	Daily Wages payments Particulars not produced	1,95,560
3413	01-08-2017	Daily Wages payments Particulars not produced	31,700
3414	01-08-2017	Daily Wages payments Particulars not produced	19,600
3415	01-08-2017	Daily Wages payments Particulars not produced	18,800
3417	10-08-2017	Daily Wages payments for 04 members month of July-17	14,300
3437	01-09-2017	Daily Wages payments for 45 members month of September -17	2,73,580
3438	01-09-2017	Daily Wages payments for 06 members month of September-17	33,000
3439	01-09-2017	Daily Wages payments for 10 members month of September-17	59,400

3440	01-09-2017	Daily Wages payments for 06 members month of September-17	29,400
3468	03-10-2017	Daily Wages payments Particulars not produced	3,05,770
3469	03-10-2017	Daily Wages payments Particulars not produced	37,370
3470	03-10-2017	Daily Wages payments Particulars not produced	57,350
3471	03-10-2017	Daily Wages payments Particulars not produced	31,910
3487	01-11-2017	Daily Wages payments for 44 members month of October-17	2,44,380
3488	01-11-2017	Daily Wages payments for 06 members month of Octoberr-17	26,450
3489	01-11-2017	Daily Wages payments for 09 members month of October-17	42,440
3490	01-11-2017	Daily Wages payments for 01 members month of October-17	16,560
3516	01-12-2017	Daily Wages payments for 43 members month of November -17	3,02,840
3517	01-12-2017	Daily Wages payments for 06 members month of November -17	40,020
3518	01-12-2017	Daily Wages payments for 04 members month of November -17	26,680
3119	01-12-2017	Daily Wages payments for 09 members month of November -17	62,290
3549	01-01-2018	Daily Wages payments Particulars not produced	4,24,450
3550	01-01-2018	Daily Wages payments Particulars not produced	
3551	01-01-2018	Daily Wages payments Particulars not produced	
3552	01-01-2018	Daily Wages payments Particulars not produced	
3572	01-02-2018	Daily Wages payments Particulars not produced	1,71,210
3573	01-02-2018	Daily Wages payments for 05 members month of January -17	6,090
3475	01-02-2018	Daily Wages payments for 09 members month of January -17	21,950
3599	01-03-2018	Daily Wages payments for 42 members month of February -17	2,63,290
3600	01-03-2018	Daily Wages payments for 06 members month of February -17	31,940

3601	01-03-2018	Daily Wages payments for 09 members month of February -17	45,190
3602	01-03-2018	Daily Wages payments for 05 members month of February -17	20,510
TOTAL			34,80,810

4. College of Arts & Commerce Hostel Account
(Para No. 9)

Vr. No	Date	Details of expenditure	Amount (Rs)
01	04-04-2017	Salary bill for the period form 25th Feb 2017 to 26th March 2017	1,79,040
02	04-04-2017	Salary bill for the period from 25th Feb 2017 to 26th March 2017	2,20,490
36/37	03-05-2017	Salary bill for the period from 26th March 2017 to 25 th April 2017	2,37,040
69/70	22-06-2017	Salary bill for the period from 26 th April 2017 to 25th May 2017	2,32,480
88/89	06-07-217	Salary bill for the period from 26 th May, 2017 to 25th June 2017	1,36,640
114/115	04-08-2017	Salary bill for the period from 26 th May, 2017 to 25th June 2017	1,36,930
152/153	05-9-2017	Salary bill for the period from 26 th July 2017 to 25th August 2017	2,15,750
186/187	05-10-2017	Salary bill for the period from 26 th August 2017 to 25th September2017	2,06,980
218/219	08/11/2017	Salary bill for the period from 26 th September2017 to 25th October 2017	2,29,100
249/258	13-12-2017	Salary bill for the period from 26 th October 2017 to 25th November 2017	2,20,890
282/283	05-01-2018	Salary bill for the period from 26 th November 2017 to 25th December 2017	2,19,860

319/320	03-02-2018	Salary bill for the period from 26 th December 2017 to 25th January 2018	2,20,280
350/351	08-03-2018	Salary bill for the period from 26 th January 2018 to 25th February 2018	2,39,430
TOTAL			26,94,910

5. Engineering College Wome's Hostel Account
(Para No. 2)

Daily Wage Salaries				
Vr No	Date	To whom given	Details	Amount (Rs)
2	29-04-2017	38	Salaries	2,01,245
6	31-05-2017	38	--Do--	63,770
9	06-07-2017	4	--Do--	24,445
10	06-07-2017	38	--Do--	1,46,620
12	31-08-2017	39	August - 2017	1,76,990
20	27-09-2017	39	September - 2017	2,35,575
21	03-11-2017	39	October - 2017	1,86,350
23	01-12-2017	39	November - 2017	2,52,770
26	01-01-2018	39	December - 2018	2,42,550
29	02-02-2018	39	January - 2018	89,915
30	05-03-2018	39	February - 2018	2,23,112
TOTAL				18,43,342

APPENDIX - VII

(Para No : 9 – 1)

1. College of Pharmacy Account

(Para No. 4)

Sl. No	Vr. No &Date	To whom paid	Amount (Rs)
1	02/ 04-04-2017	Conveyance Charges to the Driver for the Principal, Prof. D. Gowri Sankar for 4/2017	500
2	06/ 17-04-2017	--Do-- for 5/2017	500
3	12/ 05-06-2017	--Do-- for 6/2017	500
4	25/ 01-07-2017	--Do-- for 7/2017	500
5	38/ 05-08-2017	--Do-- for 8/2017	500
6	53/15-09-2017	--Do-- for 9/2017	500
7	69/06-10-2017	--Do-- for 10/2017	500
8	89/ 17-11-2017	--Do-- for 11/2017	500
9	97/ 11-12-2017	--Do-- for 12/2017	500
10	116/ 29-01-2018	--Do-- for 1/2018	500
11	126/ 22-02-2018	--Do-- for 2/2018	500
12	130/ 15-03-2018	--Do-- for 3/2018	500
TOTAL			6,000

1. Dr BR Ambedkar College of Law Account

(Para No. 5)

S.No.	Vr. No.	Date	Purpose	Amount (Rs)
01	09	24-04-2017	For 4/2017	1,175
02	18	04-05-2017	For 5/2017	1,370
03	20	16-05-2017	For 6/2017	1,050
04	24	31-05-2017	For 7/2017	2,025
05	28	13-07-2017	For 8/2017	1,900
06	39	18-08-2017	For 9/2017	3,000
07	42	19-09-2017	For10/2017	1,100
08	45	25-09-2017	For11/2017	2,000
09	55	21-10-2017	For12/2017	1,500
10	57	09-11-2017	For 01/2018	1,350
11	66	28-11-2017	For 02/2018	2,000
12	81	26-12-2017	For 03/2018	1,500
TOTAL				19,970

		Visweswara Rao Dept. of Social work	1 2 300 85+141 Conveyance claimed in other TA bills : 800+800+175.55 200+200+200+200+200+200+200+200+400+200+200+200+200+200+200+200+200+200+200+200+200+400+200+200+200+200+200+200+200+200+200+400+200+200+200+60+50+60+50+50+60+60+50+60+60+50+50+60= 9895.55	
354	18-12-2017	Prof. K.Sree Ramulu, Director, UGC-Human Resource Dept. Centre	U7/UGC/HRDC(ASC)/Adj/2017-18, Dt: 13-12-2017, Rs.1,60,000/- Conveyance Allowance 500+450+350+350+650+500+1540(Rent) 902 (Food)	5,242
314	14-11-2017	Prof. V. Subrahmanyam (Retd.) Dept. of Anthropology	U3/UGC-MRP/VS/Anthropology/2011 Dt: 13-11-2017 Rs.46,000/- Conveyance Allowance: 50+50+800+129+129	1,158
221	01-09-2017	Dr. P. Anuradha Kameswari, PI Dept. of Mathematics	U3/5915/UGC-MRP/PAK/2015-18Dt: 29-08-2017 Rs.1,11,736/- Conveyance allowance = 600+600 28-2-17/8.45 PM to 2- 3-17/9.30 PM DA Admissible claimed excess =400 Conveyance Allowances": 300+50+2531 in Bangalore 3 days 300+50+2250 (In Bangalore) +200+1129.75 (In Chennai) +200+1129.75 (in Chennai) 50+50+88+12	9,940
227	06-09-2017	Prof. Srinivasa Rao, Dept. of Instrumental Technology	U2/Research Anrd/2012-14, dt:18-4-17 Rs.1,45,099/- Conveyance Allowances = 100+50+1000 (Travel in Bangalore) + 6000 (Hotel) DA admissible Claimed Excess 3 4 300 9/13 12-03-2013 Conveyance Allowances= 100+50+706+300+200+13500(H 1200 (Hotel) 100+ +6500 work shop fee 100+1000+ travel in + 8000 (Hotel) DA Admissible Claimed Excess 18-9-13 4 6 800	54,306

			30-11-13 4 5 400 23-12-13 7 8 300 700+6000 + 100+100+1200+1200(Hotel)	
228	06-09-2017	Dr. K. Yedukondalu, HOD Dept. of Sanskrit	U(4)/UGC/Travel within India/2016-17 Dt: 31-08-2013 Rs.10,000/- Conveyance Allowances 200+2000 (Conference Fee)	2,200
154	11-07-2017	Prof. K. Srinivasa Rao, Co-ordinator, UGC –SAP-DRS-I, Dept. of Statistics	U5/UGC-SAP-DRS-I/2017, dt: 07-07-2017 Travel Field: TA Bills: – Conveyance – 200+ 200+ 200+200+200+200+200 50,000/- self countersigned Visiting fellows: Prof. RRL Kantam, Retd. Professor Dept. of Statistics, in bill it was mentioned as from 05-2-2017 to 10-2-2017 8.30 PM 4.30 AM But in TA Bill 15 days DA was drawn instead of 5 days needs recovery. 300* 10=3000/-	4,400
35	17-04-2017	Prof. Ch. Babu Harnath,PI, Dept. of Anthropology	U3/UGC-MRP/Ch.B.H/17815/Anth/2015 dt:7-4-17, Rs-2,67,000/- Travel/Field work -1,50,000/- All TA Bills were not Countersigned.	1,50,000
62	27-04-2017	Prof. Y. Srinivasa Rao, Dept. of Instrument Technology.	TA Bills- 12,831/- Local Conveyance not Eligible - 1700/-	14,531
67	02-05-2017	The Director, Centre for SAARC Studies	TA Bills – Conveyance Allowance – 1000+1000+600+	2,600
131	16-06-2017	Prof. K. Samatha, Co-ordinator	UGC-SAP-CAS-II Adjustment of Advance – 2,70,000/- Expenditure - 1,80,040/- Conveyance allowance in TA Bills – 400+400+400+400+400+200+200	2,400
141	04-07-2017	Prof. K. Venkata Subbaiah, Co-ordinator,	Adjustment of Advance :- 4,20,000/- U6/SAP-CAS-I/ME/2016-17 ,dt: 14-10- 2016 Adv 15 TA Bills of K. Venkata Subbaiah - 1,00,000/- No Counter Signature. Conveyance Allowance	23,620

		Dept. of Mechanical Engineering	*other details as here under in the following table	
TOTAL				2,94,808

*** TA Bills of Prof. K.Venkata Subbaiah, DA Claimed excess along with Conveyance Allowance**

Departure Date & Time	Arrival	DA Admissible	Claimed	Excess	Conveyance
23-04-2016 11.25PM	25-04-2016 6 AM	1 day	2	300	740
07-05-2016 4.45 PM	10-05-2016 4.07 PM	3	4	300	2,300
10-06-2016 2.10 PM	14-06-2016 6.30 AM	3	4	400	1,300
08-07-2016 5.30 PM	11-07-2016 6 AM	3	4	300	1,200
22-10-2016 11.25 PM	25-10-2016 6 AM	2	2	--	740
06-11-2016 11.25 PM	08-11-2016 6 AM	1	1	-	740
09-11-2016 2.10 PM	13-12-2016 6.30 AM	4	4	--	1,200
05-01-2017 5.25 PM	09-01-2016 6 AM	4	4	--	1,200
22-02-2017 7.50 PM	25-02-2017 9.30 PM	4	4	--	5,800
24-03-2017 8.05 AM	27-03-2017 7.45 AM	3	4	300	4,600
31-03-2017 8.25 AM	02-04-2017 12.00 Noon	2	2	--	2,200
TOTAL				1,600	22,020
GRAND TOTAL					23,620

2. School of Distance Education Account
(Para No. 21)

Conveyance Allowance 2017-18			
Vr No	Date	Received members	Amount (Rs)
9	13-04-2017	1	520
10	15-04-2017	1	270
12	18-04-2017	1	195
27	28-04-2017	1-	195
120	11-05-2017	3	960
124	12-05-2017	1-	195
126	12-05-2017	2	1,290
143	24-05-2017	1	700
201	30-05-2017	18	5,085
245	16-06-2017	37	13,350
252	19-06-2017	17	5,420
256	19-06-2017	28	12,960
257	19-06-2017	71	32,470
258	19-06-2017	35	16,860
259	19-06-2017	31	9,770
296	27-06-2017	24	9,180
297	27-06-2017	7	3,000
419	17-07-2017	49	16,800
440	26-07-2017	29	9,265
442	26-07-2017	39	15,080
449	26-07-2017	1	420
450	26-07-2017	1	450
451	26-07-2017	1	220
452	26-07-2017	1	220
453	26-07-2017	1	360
495	26-07-2017	5	2220
496	26-07-2017	2	720
596	28-08-2017	33	16,600
879	09-11-2017	12	4,800
881	09-11-2017	2	720
967	12-12-2017	94	35,070
1045	03-01-2018	6	1,420
1046	03-01-2018	8	2,020
1051	06-01-2018	1	220
1052	06-01-2018	1	220
1083	18-01-2018	1	220
1084	18-01-2018	1	220
1085	18-01-2018	1	220
1094	18-01-2018	40	15,310
1096	18-01-2018	23	6,910

1099	22-01-2018	1	1,120
1100	22-01-2018	1	1,120
1222	12-02-2018	4	980
1223	12-02-2018	88	35,200
1277	18-02-2018	1	360
1289	22-02-2018	10	3,160
1307	24-02-2018	1	360
1310	27-02-2018	1	600
1311	27-02-2018	1	360
1312	27-02-2018	1	220
1342	08-03-2018	1	220
1343	08-03-2018	1-	320
1344	08-03-2018	1	220
1350	12-03-2018	2	1,040
1360	13-03-2018	1	320
1361	13-03-2018	1	320
1362	13-03-2018	1	320
1363	13-03-2018	1	320
1392	21-03-2018	1	220
1453	31-03-2018	7	2,140
1454	31-03-2018	21	6,480
1488	31-03-2018	1	320
1493	31-03-2018	1	320
1496	31-03-2018	1	620
1498	31-03-2018	1	870
1499	31-03-2018	1	870
TOTAL			3,00,525

APPENDIX - IX

(Para No : 9 – 5)

1. AU College of Engineering (Autonomous) Account

(Para No. 7)

Vr. No	Date	Particulars	Amount (Rs)
1	2	3	4
23	28-04-2017	Key Duty Allowance @ 25/- to Sri P. Nageswara Rao, Sargent for the months of January, February & March, 2017	2,250
52	08-06-2017	--Do-- for May, 2017	1,550
99	16-08-2017	--Do-- for June, 2017	750
135	22-09-2017	--Do-- for July & August, 2017	1,550
TOTAL			6,100

**2. AU Engineering Men's Hostel Account
(Para No. 7)**

Vr. No.	Date	Particulars	Amount (Rs).
06	01-07-2017	Allowance for 24 Employees	10,500
14	11-07-2017	Sitting Allowance for working beyond office hours 29 Members	19,350
47	02-08-2017	Monthly Allowance for 28 Members	12,500
54	07-08-2017	Head Cook Allowance & Assistant Cook Allowance	5,478
97	04-9-2017	Monthly Allowance for 28 Members for 8/2017	12,500
403	03-04-2017	Allowance for 3/2017 for 29 Employees	13,000
403	03-04-2017	Head Cook Allowance	5,048
442	03-05-2017	Monthly Allowance for 29 Members for 4/2017	13,000
442	03-05-2017	Head Cook Allowance	4,800
464	01-06-2017	Monthly Allowance for 24 Members for 5/2017	11,000
102	07-09-2017	Head Cook Allowance	7,140
135	03-10-2017	Monthly Allowance for 28 Members for 9/2017	12,500
138	09-10-2017	Head Cook & Assistant Cook Allowance for 9/2017	4,612
174	02-11-2017	Monthly Allowance for 28 Members for 10/2017	12,500
312	03-03-2018	Monthly Allowance for 27 Members for 2/2018	12,100
182	04-11-2017	Head Cook & Assistant Cook Allowance	6,424
319	08-03-2018	Head Cook & Assistant Cook Allowance for 2/2018	6,928
216	05-12-2017	Monthly Allowance for 28 Members for 11/2017	12,500
221	07-12-2017	Head Cook & Assistant Cook Allowance	6,774
258	02-01-2018	Monthly Allowance for 28 Members for 12/2017	12,500
286	12-02-2018	Monthly Allowance for 28 Members for 01/2018	12,500
288	15-02-2018	Head Cook Allowance & Asst. Cook for 1/2018	1,398
TOTAL			2,15,052

3. AU Ladies Hostel Account
(Para No. 8)

Sl. No	Name of the Allowance	Amount (Rs)
1	Store Verification & Conveyance Allowance	4,650
2	DCB Conveyance Allowance & Remuneration	15,800
3	Watchman & Extra Duty Allowance	7,700
4	Driver Allowance	8,200
5	Manager Allowance	4,000
6	Head Cook Allowance	14,500
7	Assistance Allowance	23,020
8	Matron Allowance	4,600
9	Gas Mechanic Allowance	6,300
TOTAL		88,770

4. AU Science College Hostel Account
(Para No. 4)

Vr No/Date	Name	Designation	Allowance	Amount (Rs)
307/04-04-2017	6 Members	Head Cook Allowance	200*6	1,200
326/01-05-2017	6 Members		200*6	1,200
60/04-08-2017	6 Members		200*6	1,200
115,118,119,120 & 121/20-09-2017	6 Members		200*6	1,200
136,139,140,141 & 142/04-10-2017	6 Members		200*6	1,200
188,191,192,193 & 194/10-11-2017	6 Members		200*6	1,200
229,232,233,234 & 235/07-12-2017	6 Members		200*6	1,200
264,267,268,269 & 270/02-01-2018	6 Members		200*6	1,200
321,311,312,313 & 314/12-02-2018	6 Members		200*6	1,200
364,354,355,356 & 357/12-03-2018	6 Members		200*6	1,200
397,399,400,401 & 402/25-04-2018	5 Members		200*5	1,000
TOTAL				13,000

**5. AU Examination Account
(Over Time Allowance)
(Para No. 12)**

Extra Remuneration (OT)					
Vr No	Date	Extra Remuneration 50% of the Basic pay			Amount
		No. of Persons	Section	Proceedings Date	
1	2	3	4	5	6
2133	20-10-2017	11	S - 1 Section	S I/SUP/ Extra Rem/ 2017 dt:18-10-17	1,65,015
2134	20-10-2017	8	Supporting Staff of Dean, Confidential Section	Dean, Confidential(Exams)/ 2017 dt: 18-10-17	1,23,595
2135	20-10-2017	22	E - 5 Section	E V/SUP/ Extra Rem/ 2017 dt:18-10-17	3,09,061
2149	24-10-2017	21	Computer Section	Computer sec/16-17 dt: 18-10-17	3,38,138
2150	24-10-2017	5	E – 3 Section	EIII/SUP/ Extra Rem/ 2017 dt:18-10-17	62,429
2152	24-10-2017	8	E - X Section	E X/SUP/ Extra Rem/ 2017 dt:18-10-17	93,777
2153	24-10-2017	9	E - 1 Section	E I/SUP/ Extra Rem/ 2017 dt:18-10-17	1,15,416
2154	24-10-2017	11	E - 2 Section	E II/SUP/ Extra Rem/ 2017 dt:18-10-17	1,43,816
2155	24-10-2017	12	E - 7 Section	E VII/SUP/ Extra Rem/ 2017 dt:20-10-17	2,10,880
2156	24-10-2017	13	E - 8 Section	E VIII/SUP/ Extra Rem/ 2017 dt:18-10-17	1,97,990
2163	28-10-2017	13 per	E - VI Section	26-09-2017	1,83,182
2164	28-10-2017	6 officers,	Deputy Registrar & Asst Registrar of the Examination Section	21-10-2017	1,38,538
2165	28-10-2017	19	E - IX Section	21-10-2017	2,26,598
2193	03-11-2017	7	E - IV Section	EIV/SUP/ Extra Rem/ 2017 dt:31-11-17	1,15,168
2251	15-11-2017	1	E - IX Section	06-11-2017	13,680
2830	09-03-2018	14	S - 1 Section	S IV/SUP/ Extra Rem/ 2017-18 dt: 6-3-18	1,60,963
2831	09-03-2018	8	O/o Dean, Confidential Section	Dean, Confidential(Exams)/ 2017 dt: 27-2-18	1,12,072
2832	09-03-2018	20	E - 5 Section	E V/SUP/ Basic Pay/18 dt: 22-02-18	2,57,668
2833	09-03-2018	15	E - 7 Section	E VII/SUP/ Extra Rem/ 2017-18 dt: 6-3-18	2,09,515

2834	09-03-2018	11	E - 2 Section	E II/SUP/ Extra Rem/ 2017-18 dt: 6-3-18	1,60,777
2835	09-03-2018	7	E - 3 section	E III/SUP/ Extra Rem/ 2018 dt: 7-3-18	1,00,557
2836	09-03-2018	12	E - 8 Section	E VIII/SUP/ Extra Rem/ 2018 dt: 6-3-18	1,80,252
2837	09-03-2018	20	Computer Centre	Computer Centre/OT/June 17 dt 7-3-18	3,14,276
2838	09-03-2018	9	E - 10 section	E X/SUP/ Extra Rem/ 2018 dt: 6-3-18	81,534
2842	13-03-2018	13	E - 6 section	E VI/SUP/ Extra Rem/ 2018 dt: 7-3-18	1,74,783
2845	14-03-2018	8	E - 1 section	E I/SUP/ Extra Rem/ 2018 dt: 9-3-18	1,19,458
2893	16-03-2018	9	E - 4 section	E IV/SUP/ Extra Rem/ 2017 dt: 14-3-18	1,21,349
2941	23-03-2018	5	5 Officers in Examination Block	E IX/SUP/ Extra Rem/ 2017 dt: 17-3-18	1,26,581
2942	23-03-2018	18	E - 9 Section	E IX/SUP/ Extra Rem/ 2017 dt: 19-1-18	2,24,710
TOTAL					42,81,778

**6. AU Examination Account
(Confidential Remuneration)
(Para No. 13)**

C 1061400-16 (Confidential Remuneration payments)			
Vr.No.	Date	Amount in Rs.	Particulars & Observations
1	2	3	4
10	06-04-2017	1,25,142	Paid to 13 Computer Data Entry Operators engaged from outside for Degree Advance Supplementary and III Semester Courses -8/2016
20	15-04-2017	3,48,446	To Teachers Associates and Non-teaching Staff of Sec E-X i.e. involved in Confidential Work of PG & Professional I & III Semester Exams during 11/16 to 2/17.
21	15-04-2017	31,400	
80	21-04-2017	38,106	12 Out-sourcing Persons @ 438/- per day from 01-03-2017 to 31-03-2017 on hire basis
81	21-04-2017	5,000	Advance to Supdt E-X-Section The same was not entered in Register of Advances .
414	22-05-2017	1,49,796	16 Out-sourcing Persons @ 438/- per day from 01-04-2017 to 30-04-2017 on hire basis
445	02-06-2017	1,64,858	Paid to 13 Computer Data Entry Operators engaged from outside for Degree Advance Supplementary and III Semester Courses from 9/2016 to 4/17
812	03-07-2017	70,687	7 Non-teaching Staff in E - X-Section - worked in Confidential Section @ 0.13 paisa per script
813	03-07-2017	5,36,259	To 22 Teaching Staff -work in Confidential Sec i.e.

			Coding of answer scripts, comparing & finalisation of results
1380	01-08-2017	2,23,818	20 Out-sourcing Persons @ 438/- per day from 15-03-2017 to 31-05-2017 on hire basis
1828	18-09-2017	1,30,743	7 Out-sourcing Persons @ 438 per day from 01-03-2017 to 31-03-2017 on hire basis
1888	22-09-2017	3,95,109	To 22 Teaching Staff -work in Confidential Sec towards PG , Professional II & IV Semestar Exams from 16-05-2017 to 15-07-2017
1889	22-09-2017	34,000	Do- 7 Non-teaching Staff in Exam Section
1943	27-09-2017	50,370	8 Persons @ 416/- per day from 30-07-2016 to 03-09-2016
2132	20-10-2017	4,00,877	13 Data Entry Operators engaged from out side from 4/17 to 8/17
2151	24-10-2017	25,842	4 Out-sourcing Persons @ 438/- per day from 01-09-2017 to 30-09-2017 on hire basis
2201	03-11-2017	5,000	Advance to Supdt E-X sec for miscellaneous expenses
2439	20-12-2017	58,819	14 Out-sourcing Persons for Examination Consolidation Work
2441	28-12-2017	1,28,986	To 23 Teacher Associates - Work in Confidential Sec towards UG Advanced Supplementary, PG , Professional II & IV Semestar Exams From 16-07-2017 to 15-11-2017
2442	28-12-2017	12,309	Do- 6 Non-teaching Staff in Exam Section
2578	24-01-2018	56,640	M/s Magnus Sales Corporation Ricoh Digital Copier MP 2014D -Quantity 1 CPC Enclosed. Stock to be produced. The reasons for this purchase made under the head Confidential Remuneration have not been produced.
2641	22-02-2018	2,21,806	To Teaching Staff (24 members) - work in confidential Sec i.e. Coding of answer scripts, comparing & finalisation of results
2743	22-02-2018	13,583	--Do-- Non --Teaching Staff in Exam Sec - 7 members
2894	16-03-2018	72,289	7 persons engaged on hire basis @449/- per day for 2/2018 Authority for hire not produced
TOTAL		32,99,885	

APPENDIX - X
(Para No : 9 – 7)

AU General Revenue Account
(Para No. 2)

Vr. No.	Date	Particulars/Name	Expenditure towards	Amount (Rs)
01	15-04-2017	To the Non-Teaching Staff of Registrar, Peshi, Lodge and VC Peshi and VC's Lodge	Expenditure towards Conveyance and Special Conveyance Allowance as they have worked before and beyond office hours and on holidays also in the month of March -2017	50,750
192	19-05-2017	--Do--	April -2017	50,845
246	07-06-2017	--Do--	Ma -2017	48,975
211	29-05-2017	Dr.K.V. Ramana Murthi, AU College of Pharmaceutical Sciences	Conveyance Allowance (Auto charges in VSP & Vijayawada not admissible)	700
279	13-06-2017	The Director, Center for Religion Studies, Dept. of Philosophy, AU	Expenditure towards Conveyance Allowance @250 per month w.e.f. 1 st July 2014 to 1 st March 2017 (32 Months)	16,000
280	13-06-2017	K. Venkateswarulu, Senior Assistant Legal Section, AU	Conveyance Allowance to Staff Members of Legal Section of AU @ 50/- per day (13 Members)	30,625
344	27-06-2017	Sri R. Gowtham, Jr. Asst. C-I Section	Conveyance Allowance in connection with the Executive Council Meeting	6,865
404	06-07-2017	Sri N.V.V.S. Markendayalu, Superintendent, PRO (I/C)	Conveyance Allowance at Hyderabad purpose of 1 st 2 nd Quarter Block Grant (From 12-07-2016 to 16-07-2016)	1,320
404	06-07-2017		--Do-- (From 23-08-2016 to 27-08-2016)	1,545
404	06-07-2017		VSP to HYD & HYD to VSP (From 29-08-2016 to 03-09-2016)	1,320
404	06-07-2017		--Do-- (From 13-09-2016 to 17-09-2016)	1,545
404	06-07-2017		--Do-- (From 09-10-2016 to 15-10-2016)	1,345
413	07-07-2017		The Non-Teaching Staff of Registrar Peshi and VC Peshi and Lodge	Expenditure towards Conveyance and Special Conveyance Allowance to the Employees for the month of June
414	06-07-2017	SriK.S. Koteswara Rao Asst. Registrar	Expenditure towards Conveyance Allowance on travel from Visakhapatnam to Vijayawada	1,800
564	05-08-2017	Sri R. Gowtham,	Expenditure towards Conveyance	18,915

		Junior Assistant C-I Section	Allowance paid to C-I Section Staff	
578	10-08-2017	The Non-Teaching Staff of Registrar & V.C. Peshi & Lodge	Expenditure towards Conveyance Allowance and Meals Allowance to VC & Registrar Peshi Staff	49,045
719	13-09-2017	--Do--	--Do-- August -2017	47,545
1456	09-02-2018	The Non-Teaching Staff of Registrar Peshi and VC Peshi and Lodge	Expenditure towards Conveyance Allowance and Meals Allowance to VC & Registrar Peshi Staff	51,500
1578	13-03-2018	C-I Section Staff, CAO, AU.	The Executive Council and Academic Senate Meetings held on 23-11-2017	19,025
TOTAL				4,48,835

APPENDIX - XI
(Para No : 10(9) - 1)

1. AU Deposit Fund Account
(Para No. 5)

Vr.No.	Date	Name of the person to whom given	Expenditure towards	Amount paid (Rs)	Amount to be deducted (Rs)
290	19-08-2017	Prof Dr V.Siddaiah, Organizing Co- ordinator, INSPIRE Programme, Dept of Inorganic Chemistry	Adjustment bills for 2,50,000. 5-Day Inspire Training Programme conducted. Honarium paid To 14 Members.	41,000	4,100
500	17-11-2017	Prof K.Uma Devi, Coordinator, Dept of MLR	Remuneration for conducting workshop for 5 Members	15,000	1,500
527	06-12-2017	Sri Y.Ramesh Babu, Project Coordinator, NSS(UNICEF)	Honarium to Project Coordinator for May-2017 to July-2017	99,000	9,900
528	06-12-2017	Sri NAD Paul, Program Coordinator, NSS(UNICEF)	Honarium to Program Coordinator for May-2017 to July-2017	37,500	3,750

644	23-01-2018	Sri Y.Ramesh Babu, Project Coordinator, NSS(UNICEF)	Honorarium to Project Coordinator for August- 2017 to December-2017	1,65,000	16,500
645	23-01-2018	Sri NAD Paul, , program Coordinator, NSS(UNICEF)	Honorarium to Project Coordinator for August- 2017 to December-2017	37,500	3,750
646	23-01-2018	Prof R.D.Sampath Kumar, NSS Cell Programme Coordinator, NSS,UNICEF	Honorarium to Programme Coordinator for November-2017 and December-2017	25,000	2,500
Total				4,20,000	42,000

**2. AU UGC Account
(Para No. 8)**

Vr. No.	Date	Particulars	Amount (Rs)
1	2	3	4
59	25-04-2017	Prof. B.Ratna Kumari, Director, Dr. Durga Bai Deshmukh Centre for Women's Studies, Ms.Mathangi Anitha, Project Fellow (Hiring Services) 4/16 to 3/17 @ Rs.15,000/- No TDS recovered	1,80,000
70	04-05-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 3/2017. Progs. No TDS. U3/9915/ UGC- MRP/BHM/Geography/2015-16, Dt.21-12-2015	18,000
102	25-05-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 4/2017. Progs. No TDS. U3/9915/ UGC- MRP/BHM/Geography/2015-16, Dt.21-12-2015	18,000
150	07-07-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 5/2017. Progs. No TDS. U3/9915/ UGC- MRP/BHM/Geography/2015-16, Dt.21-12-2015	18,000
164	24-07-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 6/2017.	18,000

		Progs. No TDS. U3/9915/ UGC-MRP/BHM/Geography/2015-16, Dt.21-12-2015	
161	22-07-2017	Prof. Y.V. Satyanarayana Dept. of Philosophy, No. U6/EF/Philosophy/Dept/2016-17, Dt:17-07-2017 Honorarium for 01-12-2012 to 30-11-2013@0Rs.20,000/-pm	2,40,000
236	07-09-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 7/2017. Progs. U3/9915 UGC-MRP/2015-16, Dt: 21-12-2015	18,000
238	11-09-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 8/2017. Progs. U3/9915 UGC-MRP/2015-16, Dt: 21-12-2015	18,000
273	17-10-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 9/2017. Progs. U3/9915 UGC-MRP/2015-16, Dt: 21-12-2015	18,000
280	25-10-2017	Honorarium to Prof. Ch. Bapu Haranath(Rtd), PI 1/2017 to 8/2017 Progs. No. U3/UGC-MRP Ch.B.H/17815/Anthropology/2015, Dt: 05-11-2015	1,44,000
312	13-11-2017	Honorarium of PI to Prof. Ch. Bapu Haranath(Rtd) 9/2017 & 10/2017 Progs No.U3/UGC-MRP Ch.B.H/17815/Anthropology/2015, Dt: 05-11-2015	36,000
314	14-11-2017	Honorarium Contingency to Prof. V. Subrahmanyam, PI (Rtd.) Dept. of Anthropology (Nov-2012 to Jan-2013) (1-2-2011 to 31-1-2013 Honorarium = 36,000/- Contingency = 5,000/- Travel = 5,000/- Progs No.U3/UGC- MRP/VS/Anthropology/2011. Dt:26-03-2011	36,000

321	23-11-2017	Honorarium to Dr. B. Hema Malini (Retd) PI, UGC MRP, Dept. of Geography for 10/2017. Progs. U3/9915 UGC-MRP/2015-16, Dt: 21-12-2015	18,000
372	06-01-2018	Honorarium to Prof. Ch. Bapu Haranth (Rtd.) PI, Dept. of Anthropology for 11/17, Progs No.U3/UGC/MRP/Ch. B.H/17815/ Anthropology/2015, Dt: 05-11-2015	18,000
384	10-01-2018	Honorarium to Prof. Ch. Bapu Haranth (Rtd.) PI, Dept. of Anthropology for 11/2017, Progs No.U3/UGC/MRP/Ch. B.H/17815/ Anthropology/2015, Dt: 05-11-2015	18,000
497	16-03-2018	Honorarium to Prof. Ch. Bapu Haranth (Rtd.) PI, Dept. of Anthropology for 2/2018, Progs No.U3/UGC/MRP/Ch. B.H/17815/ Anthropology/2015, Dt: 05-11-2015	18,000
448	14-02-2018	Honorarium to Prof. JM. Naidu, PI, Dept. of Anthropology, (01-07-2011 -30-04-2012) (1/2012 to 3/2012) Progs No. U3/UGC- MRP/JMN/Anthropology/2010, Dt: 18-10-2011	36,000
455	17-02-2018	Honorarium to Prof. Ch. Bapu Haranth (Rtd.) PI, Dept. of Anthropology for 1/2018, Progs No.U3/UGC/MRP/Ch. B.H/17815/ Anthropology/2015, Dt: 05-11-2015	18,000
131	16-06-2017	Prof. K. Samatha, Co-ordinator UGC-SAP-CAS-II Adjustment of Advance – 2,10,000/- Expenditure --1,80,040/- Honorarium paid to 1.Prof. G. Nageswara Rao =2,000/- 2.Prof. D.S.V.V.D Prasad =2,000/- 3. Prof. K. Niranjan, Dept. of Physics = 2,000/- 4. Prof. D. Krishna Rao, UGC Nominee Nagarjuna University =2,000/- 5. K. Samatha =2,000/- 6. Prof. D.E. Babu, Principal,AUCST = 2,000/- 7.V. Uma Maheswara Rao =2,000/- 8.Prof. K. Venkata Subbaiah, Dean,AU =2,000/- 9.Prof. M. Indira Devi ,Co-ordinator, =2,000/- A.U. Dept. of Physics	18,000
154	11-07-2017	Prof. K. Srinivasa Rao, Co-ordinator, UGC –SAP-DRS-I, Dept. of	20,000

		<p style="text-align: center;">Statistics</p> <p>U5/UGC-SAP-DRS-I/2017, dt: 07-07-2017 Remuneration : - 10,000/- No TDS To (1)Dr. A. Srinivasa Rao- 6,000/- (2)T.J Rao - 10,000/-.</p> <p>In supporting document, it was written as remuneration for delivering lectures. No details of number of hours taken during their stay of 15 to 16 days as per TA Bill & Rate per hour not mentioned.</p>	
141	04-07-2017	<p>Prof. K. Venkata Subbaiah, Co-ordinator Dept. of Mechanical Engineering. Adjustment of advance : 4,20,000/- U6/SAP-CAS-I/ME/2016-17 ,dt: 14-10-2016 Adv</p> <p>Honorarium to Ch. Sambasiva Rao = 1500/- Prof. K. Ramaji = 1500/- Dr.B. Parvatheeswara Rao = 1500/-</p>	4,500
TOTAL			9,30,500
10% of Total Remuneration to be recovered towards TDS			93,050

3. Dr. BR Ambedkar College of Law Account
(Para No. 3)

S. No.	Vr. No.	Date	Particulars	Name of the Person	Amount (Rs)
01	133	16-03-2018	Guest Faculty	Dr. Uday Sri	20,000
02	135	21-03-2018	Guest Faculty	Dr. B. Sankara Rao	10,000
03	136	21-03-2018	Guest Faculty	Dr D. Suseela	10,000
04	138	27-03-2018	Guest Faculty	Dr. R.Y. Naidu	10,000
05	144	29-03-2018	Guest Faculty	Dr. G.Jannadha Rao	20,000
TOTAL					70,000
Income Tax to be Recovered @10%					7,000

4. AU Engineering College (Autonomous) Account

(Para No. 3)

Remuneration to Teaching Faculty & Non-Teaching(NT) From Andhra Bank Account No.487			
Vr. No	Date	Particulars	Amount (Rs)
3	19-04-2017	Commerce & Management Studies B.Tech & M.B.A Courses	1,80,000
4	19-04-2017	Teaching Staff Consolidated Pay for 12/2016 to 3/2017	3,11,616
5	19-04-2017	--DO--	2,29,600
9	21-04-2017	--Do-- ME(PEDC) (SF) Teaching & Non- Teaching Staff	1,01,730
10	21-04-2017	Civil Engineering 2016-17 1st Semester for ME & M.Tech	2,42,860
11	21-04-2017	Mechanical Engineering Teaching & Non- Teaching Staff for M.Tech 1st semester	2,55,640
12	21-04-2017	Marine Enggineering Teaching & Non- Teaching Staff –for M.Tech Naval Architecture(SF)	1,40,200
13	21-04-2017	Architecture Teaching & Non-Teaching Staff for M.Planning (Evening Course) 1st Semester	1,19,020
14	21-04-2017	Computer Science Engineering 1st Semester BE/B.Tech, Mtech	1,05,000
15	21-04-2017	--Do--	3,35,000
16	21-04-2017	Teaching Assistants of various Departments	40,000
17	21-04-2017	--Do--	4,32,500
31	03-05-2017	Consolidated Teaching Staff	1,33,248
32	03-05-2017	--Do--	67,000
39	15-05-2017	Computer Science Engineering Teaching & Non-Teaching Staff for 2nd Semester M.Sc (CS) (Evening Course)	2,12,360
41	18-05-2017	Teaching Assistants of	35,000
42		various departments	2,90,000
47	02-06-2017	Teaching Staff Consolidated Pay for 4/2017	1,33,248
48	02-06-2017	Teaching Staff Consolidated Pay for 4/2017	67,000
57	19-06-2017	Co-Ordinator, Centre for Nano- Technology Teaching & Non-Teaching	1,17,480

Staff 1st Semester - M.Tech			
66	19-06-2017	Marine Engineering for External Teachers	50,000
72	24-07-2017	Teaching Staff Consolidated Pay for 6/2017	1,33,248
73	24-07-2017	--Do--	67,000
78	25-07-2017	Guest Faculty/External Teachers 27	10,27,000
79	25-07-2017	Members of various Departments (Semester-wise)	3,40,000
80	26-07-2017	Guest Faculty/External Teachers 18	1,80,000
81	26-07-2017	Members of various Departments (Semester-wise)	6,85,000
82	29-07-2017	Guest Faculty/External Teachers 18	1,80,000
		Members of various Departments (Semester-wise)	6,70,000
85	01-08-2017	Teaching Staff Consolidated pay	1,33,248
86	01-08-2017	for 7/2017	67,000
89	04-08-2017	Electrical Engineering Department for Teaching & Non Teaching Staff for 2nd Semester	1,87,000
90	04-08-2017	Chemical Engineering Department for Teaching & Non Teaching Staff for 2nd Semester	2,00,560
91	10-08-2017	Co-Ordinator, Centre for Nanotechnology for 2nd Semester to Teaching Staff	1,49,270
95	11-08-2017	Dept of Marine Engineering - M.Tech (Naval Architecture)	2,55,200
98	16-08-2017	Dept of Marine Engineering - M.Tech(M.E & M.H) & M.Tech (PSA) 2nd Semester	1,80,000
105	04-09-2017	Teaching Staff Consolidated Pay	1,33,248
106	04-09-2017	for 8/2017	67,000
111	06-09-2017	For External Teachers of various Departments	3,00,000
115	08-09-2017	HOD of Mechanical Engineering Teaching & Non Teaching Staff for M.Tech Industrial Engg(SF) 1st & 2nd Semesters	2,22,650
116	08-09-2017	HOD of Mechanical Engineering Teaching & Non Teaching Staff for M.Tech Thermal Engg (SF) 1st & 2nd Semesters	2,25,510
119	08-09-2017	HOD of Civil Engineering Teaching & Non Teaching Staff for M.Tech Structural Engineering (SF) 1st & 2nd Semesters	2,29,460

124	14-09-2017	HOD of Civil Engineering Teaching & Non Teaching Staff for M.Tech (SF) 2nd Semester	2,29,460
125	14-09-2017	HOD of Archetecture Teaching & Non Teaching Staff	1,99,570
127	18-09-2017	HOD Mechanical Engineering for M.Tech Thermal Engineering	10,000
130	19-09-2017	Depts of Computer Science & Electronics and Communication Engineering for External Teachers	2,40,000
131	19-09-2017	--Do--	1,50,000
139	22-99-17	M.Tech (EI,R&M & VLSI 2nd semester	1,10,000
140			1,90,000
143	05-10-2017	Teaching Staff Consolidated Pay for 9/2017	1,14,048
144			67,000
177	25-11-107	UGC Committee Visit - Honorarium paid for 2 days @ Rs.5,000/- per day to 6 Menbers	60,000
187	20-12-2017	HOD of Computer Science Engineering M.Sc (CS) & (SF) 1st Semester	2,33,830
188	20-12-2017	HOD of Computer Science Engineering M.Sc (CS) & (SF) 3rd Semester	2,01,930
189	20-12-2017	HOD of Mettallurgical Engineering B.Tech - 1st Semester	2,40,000
190	20-12-2017	Guest Faculty/External Teachers 14 Members of various Departments (Semister-wise)	2,50,000
191			5,50,000
213	06-02-2018	Guest Faculty/External Teachers 14 Members of various Departments (Semister-wise)	2,00,000
214			4,60,000
225	26-02-2018	Guest Faculty/External Teachers 14 Members of various Departments (Semister-wise)	1,80,000
226			2,90,000
232	19-03-2018	HOD of Archetecture to Teaching & Non Teaching Staff	1,99,900
233	19-03-2018	HOD of Metallurgical Engineering to Teaching & Non Teaching Staff	2,09,160
234	19-03-2018	HOD of Computer Science Engineering to Teaching & Non Teaching Staff	2,42,510
241	21-03-2018	HOD of Electronics and Communication Engineering to Teaching & Non Teaching Staff	2,09,890
242	21-03-2018	HOD of Ecectrical Engineering to	1,90,330

		Teaching & Non Teaching Staff	
244	21-03-2018	Guest Faculty/External Teachers 14	3,20,000
245		Members of various Departments (Semester-wise)	5,20,000
246	22-03-2018	HOD of Archetecture - Guest Faculty	1,30,500
247	27-03-2018	HOD of Metallurgical Engineering to Teaching & Non Teaching Staff	90,000
248	27-03-2018	HODs of Mechanical Engineering & Thermal Engineering	4,59,960
250	27-03-2018	HOD of Computer Science Engineering to Guest Faculty	1,00,000
TOTAL			158,78,984
10% of the total towards IT to be recovered			15,87,898

5. School of Distance Education Account
(Para No. 9)

Sl. No	Code. No.	Nature of Payment	Amount (Rs)
1	C5051012	Remuneration to Lesson Writers	14,33,922
2	C5051013	Contact Programmes	1,03,26,707
3	C5051018	B.Sc. Practicals	70,69,106
4	C5051020	Remuneration to Paper Setters / Examiners	63,48,930
5	C5051022	Conduct of Examinations & Processing of Results	91,14,354
6	C5061023	Allowances Coordinators & Assistant Coordinators	4,39,446
TOTAL			3,47,32,465
10% of the Total Remunerations paid			34,73,247

6. Examination Account
(Para No. 4)

Sl. No	Code. No.	Nature of Payment	Amount (Rs)
1	C1061200	Remuneration to Examiners for conducting examinations	1,70,03,598
2	C1061300	Remuneration to Paper Setters	58,38,606
3	C1061400-18 & 19	Remuneration paid for Spot Valuation	3,91,10,350
4	C1061500-11 to 13	Remuneration paid for conduction of Practical Examinations	1,48,12,251
TOTAL			7,67,64,805
10% of the Total Remunerations Paid			76,76,480

APPENDIX - XII
(Para No : 11 - 1)

AU Examination Account
(Para No. 5)

C1061300 -27-Printing			
Vr. No.	Date	Amount (Rs)	Particulars & Observations
151	28-04-2017	22,453	The Dean of Confidential Exams - Recoupment of imprest - expenditure during 28-10-2016 to 31-03-2017. Expenditure towards tea, snacks, Sweeping charges, speed Post, labour charges for unloading of confidential material from press, auto chages etc.
164	02-05-2017	6,78,516	M/s Associated Printers (Madras) Pvt Ltd, Chennai - Towards Printing charges of Exams 2016.
165	02-05-2017	14,271	IT
166	02-05-2017	1,44,821	Sri Rajat Pradham, Cuttack - Towards printing relating to B Pharmacy, Pharma D & MCA Exams
167	02-05-2017	3,046	IT
168	02-05-2017	60,000	The Dean of Confidential Exams – Towards Advance for Paper Setting, Printing of confidential material for M.Phil, Pre-Ph.D etc for Science & Technology & Arts & Commerce Exams for 5/2017
296	15-05-2017	4,50,000	Towards cost of Copy Printer – Rs.4,50,000/- and Digital Copiuer – Rs.3,00,000/- from M/s
297	15-05-2017	3,00,000	

			Magnus Sales Corporation vide Progs. Dean Conf/(Exams)/2017, Dtd. 09-05-2017 . Bills mentioned in Progs not enclosed. The Dean of Confidential Exams. Connected bills and stock not produced. CPC not enclosed.
1035	14-07-2017	17,70,831	M/s Associated Printers (Madras) Pvt Ltd, Chennai - Towards printing charges of UG Instant Degree & B. Ed Exams-2016
1036	14-07-2017	37,246	IT
1209	25-07-2017	4,92,528	VC Progs No. Dean. Conf (Exams)/2017 Dt: 21-07-2017 The Dean of Confidential Exams - Towards cost of Stationery, etc. - only statement of particulars of expenditure from imprest amount enclosed. Conneced bills and stock not pproduced. CPC not enclosed.
1210	25-07-2016	20,646	VC Progs No. Dean. Conf/exams/2017 Dt: 21-07-2017 M/s Southern Agencies - Towards supply of 3 Fiona Back Blk NT +Seat VO5 Chairs. Stock not produced
1491	11-08-2017	70,917	Paid to Sri Rajat Pradhan, Cuttack for printing charges relating to LB & LLM & BA B.Com Common Entrance Test in 7/2017
1492	11-08-2017	1492	IT
1831	18-09-2017	12,85,361	M/s Associated Printers (Madras) Pvt Ltd, Chennai - Towards printing charges of U G & PG (SDE), D Pharma, M.Pharmacy - 2017 Progs Dean /Confdl/Exams/2017, Dtd 14-09-2017
1832	18-09-2017	27,035	IT
1833	18-09-2017	3,36,174	M/s Associated Printers (Madras) Pvt Ltd, Chennai - Towards printing charges of U G Degree & B.Ed Exams 2017. Other press orders, bills not enclosed. Quotations and Approved Rates for printing not enclosed.
1834	18-09-2017	7,071	IT
2268	20-11-2017	24,747	The Dean of Confidential Section (Xerox of Voucher & Note File only produced) - Recoupment of Imprest amount. Statement of Expenditure incurred from imprest amount 4/17 to 9/17 enclosed. Bills & stock not produced.
2414	19-12-2017	1,18,170	Paid to Sri Rajat Pradhan, Cuttack for printing charges relating to MCA, MHRM, LAW & PG Degree Exams-2017
2415	19-12-2017	2,485	IT
2443	28-12-2017	4,74,040	The Dean of Confidential Section - Towards

			<p>recoupment of Imprest amount. Statement of Expenditure incurred from imprest amount 7/17 to 12/17 is enclosed. Bills & stock not produced. Most of the expenditure was towards in house printing and other stationery. Progs. No. Dean Conf/ (Exams)/2017 Dt: 27-12-2017.</p>
2444	28-12-2017	85,000	<p>The Dean of Confidential Section towards Advance for papersetting work & printing of confidential material for M.Phil / Pre-Phd Exams in 12/17 & 1/2017. Progs No. Dean Conf/ (Exams)/2017 Dt: 27-12-2017.</p>
2552	18-01-2018	35,99,899	<p>M/s Associated Printers (Madras) Pvt Ltd, Chennai - Towards printing charges for U G Degree I & III & 5th Sem & PG Degree, B.Ed, Engg, Pharmacy Exams - 2017</p>
2553	18-01-2018	75,718	IT
2946	23-03-2018	7,500	<p>Towards purchase of A3 size Paper Cutting Machine - Paid to M/s Mahaveer Enterprises vide progs. Dean, Confidential/Exams/2017 Dt: 22-03-2018</p>
3018	31-03-2018	5,44,173	<p>M/s Associated Printers (Madras) Pvt Ltd, Chennai - Towards printing charges for U G Degree 5th Semestar, MCA, Engg, Pharmacy & UG Degree (SDE) Exams - 2017</p>
3019	31-03-2018	11,445	IT
3161	31-03-2018	24,873	<p>The Dean of Confidential Exams - Towards recoupment of Imprest amount. Statement of Expenditure incurred from imprest amount 9/17 to 02/18 enclosed. Most of the expenditure towards tea, snacks, sweeping charges, speed post etc. Labour charges for unloading confidential material etc. No bills were produced.</p>
3162	31-03-2018	1,79,796	<p>Paid to Sri Rajat Pradhan, Cuttack for printing charges relating to LLB, Pharma D , MCA, Med, MHRM etc., Degree Exams - 2018</p>
3163	31-03-2018	3,782	IT
TOTAL		1,08,74,036.00	

(Para No : 11 - 7)

1. AU Works Account
(Para No. 16)

Vr. No.	Date	Name of the Contractor	Name of the work	Expenditure (Rs)
130	09-05-2017	M/s Pooja Furnitures, Visakhapatnam	Providing furniture for AU Engineering College (Autonomous) (MB No.3671)	1,77,600
135	09-05-2017	Sri G.Srinivasa Rao, Contractor	Providing sanitary connections to UGD lines at Shivajipalem Area of Andhra University, VSP. (MB No.3993)	1,64,611
163	12-05-2017	M/s Quantum Engineers	Providing Radium sign Boards in the AU Campus, VSP.(MB No.4033)	4,49,395
169	17-05-2017	Sri G.Praveen, Contractor	Renovation of cell for differently abled persons in the Central Administrative Office Building, AU, VSP. (MB No.4031)	5,61,900
296	16-06-2017	M/s AR Constructions, VSP	Providing road-line marking at the Chemistry Department of Andhra University (MB No.3959)	2,56,536
348	28-06-2017	M/s Reshma Constructions, VSP	Replacement of bath room flush doors with PVC doors for Ladies Hostel at AU College of Engineering, VSP.(MB No.3702)	71,071
350	28-06-2017	Sri SSL Sandeep, Contractor	Repair works to quarter No-9, Sea Sands South Campus Quarters, AU, VSP. (MB No.3983)	94,800
354	28-06-2017	Sri K.Appala Naidu, Contractor	Providing surface road at front and rear sides of Nuclear Physics Department, AU, VSP (MB No.3980)	5,08,759
355	28-06-2017	Sri Bh.Bheema Raju, Contractor	Providing additional toilet facility in the existing block for Women's Hostel in College of Engineering for Women, AU, VSP. (MB No.3873)	95,000
385	04-07-2017	Sri L.Rama Naidu, Contractor	Repairs and replacement of damaged sanitary ware and Mangalore Tiled roof of Gnanananda Guest House. (MB No.3926)	69,854
386	04-07-2017	Sri Ch.Satayanarayana, Contractor	Electrification of Machines Lab and power supply to Electrical Machines Lab in College of Engineering for Women, AU, VSP (MB No.2248)	3,89,258
399	05-07-2017	M/s Siva Bhavani	Construction of compound wall in the	1,49,048

		Constructions	damaged portion in front of Nuclear Physics Building, AU, VSP. (MB No.4001)	
425	12-07-2017	Sri D.Surya Ramesh Raju, Contractor	Construction of boundary wall (partly) near old swimming pool at AU South Campus. (MB No.3285)	2,34,064
426	12-07-2017	Sri D.Surya Ramesh Raju, Contractor	Repairs to car shed near Advanced Science & Technology Building in AAU, VSP. (MB No.3578)	1,44,170
532	28-07-2017	Sri M.Balakrishna, Contractor	Premises cleaning in connection with the Birth Day Celebrations of Dr.B.R.Ambedkar. (MB No.4030)	81,351
541	01-08-2017	Sri P.Srinivasa Raju, Contractor	Providing Gypsum Board false ceiling in the first floor and basement repairs at Vice-Chancellor's Lodge, AU, VSP. (MB No.4046)	81,364
543	01-08-2017	Sri P.Srinivasa Raju, Contractor	Providing plastic emulsion and false ceiling in Ground Floor at Vice-Chancellor's Lodge, AU, VSP. (MB No.4047)	85,137
598	11-08-2017	M/s Sri Satya Sai Constructions, VSP	Construction of lab for College of Engineering for Women, AU, VSP. (MB No.4042)	23,32,918
612	17-08-2017	Smt B.Sandhya Valli, Contractor	Construction of compound wall at the rear side of Engineering College Hostel, 6 th Block, AU, VSP. (MB No.3896)	1,03,155
656	26-08-2017	M/s Sri Satya Sai Constructions, VSP	Construction of building for 50-Bed Hospital at AU South Campus, VSP (MB No.4068)	24,81,005
657	26-08-2017	M/s Calcutta Electric Works, VSP.	Repairs of pipe line/pipe fittings/pump sets/tube wells in AU. (MB No.3241)	22,480
660	26-08-2017	M/s Calcutta Electric Works, VSP.	Repairs of pipe line/pipe fittings/pump sets/tube wells in AU, VSP. (MB No.4072)	15,228
670	28-08-2017	M/s Ramcor Enterprises Pvt Ltd, VSP	Supply and installation of 3 Nos Air Conditioners (1.5 ton capacity) at Rest rooms in AU Convocation Hall, VSP. (MB No.2251)	98,940
675	30-08-2017	M/s PLK Enterprises, VSP.	Repairs/Painting/White washing/of Hostels and Departmental Buildings in AU, VSP. (MB No.4891)	89,230
683	31-08-2017	M/s Visual Sensing & Automation Ltd,	Total automation of water supply to Hostels(1,2 & 3 and PG Hostel Blocks) at Main Pump Shed opposite to Gandhi	3,16,000

		VSP	Bhavan in North Campus, AU, VSP. (MB No.4070)	
714	07-09-2017	M/s VTC Engineering Pvt Ltd, VSP	Electrification of a portion of AU Convention Centre, VSP. (MB No.2255)	10,41,804
716	12-09-2017	M/s Reshma Constructions, VSP	Repair works to Quarter No. D-5 (Class-III) in south Campus, AU, VSP. (MB No.4093)	26,138
717	12-09-2017	M/s Sri Venkatewara Construction Company, VSP	Construction of New Class Room Complex in the Department of Civil Engineering, AU, VSP. (MB No.4093)	41,92,265
725	13-09-2017	Sri P.Sri Hari Raju, Contractor	Construction of Innovation Centre, AU, VSP (MB No.3990)	18,97,365
767	21-09-2017	Sri K.Venkata Rao, Contractor	Providing plinth protection and drainage to Quarter No21-GF, FF of Sea Sand Quarters, South Campus, AU, VSP. (MB No.3918)	79,024
768	21-09-2017	Sri K.Venkata Rao, Contractor	Construction of shelter, retaining wall, cc flooring in the rear side of DD Collection Centre Building in the premises of Central Administrative Office, AU, VSP. (MB No.4029)	1,34,518
808	05-10-2017	M/s Reshma Constructions, VSP	Renovation and face-lifting work to the Finance Officer's Room in Central Administrative Office Building, AU, VSP.(MB No.4025)	88,853
823	10-10-2017	Sri K.Venkata Rao, Contractor	Providing RCC sun shades and repair works to Quarter No.21 FF at Sea Sands Quarters, South Campus, AU, VSP. (MB No.3917)	88,512
825	10-10-2017	M/s Sri Venkateswara Construction Company Ltd, VSP	Construction of First Floor over the existing Ground Floor of Engineer's Office, AU, VSP. (MB No.4010)	9,09,843
829	11-10-2017	M/s Harika Constructions, VSP	Providing face lifting works to the Convocation Hall in connection with the 83 rd and 84 th Convocation of AU, VSP.(MB No.3892)	3,72,549
834	12-10-2017	M/s Reshma	Proposed construction of retaining wall	2,46,805

		Constructions, VSP.	at North East corner at PG Centre, Vizianagaram (MB No.3703)	
878	21-10-2017	Sri O.Appa Rao, Contractor	Removal of plants over various hostel buildings in South Campus, AU, VSP. (MB No.3979)	62,599
880	21-10-2017	M/s Siva Bhavani Constructions, VSP	Repairs and painting works to Quarter No.22 GF in /sea Sands Quarters, South Campus, AU, VSP. (MB No.4012)	49,471
881	21-10-2017	M/s Harika Constructions, VSP	Repairs works to Quarter No.D-4, Class- III of Pithapuram Beach Quarters, South Campus, AU, VSP. (MB No.4124)	48,668
886	21-10-2017	M/s AR Constructions, VSP	Repair and face-lifting works in Marine Engineering Department in connection with NBA Visit in AU, VSP. (MB No.3956)	68,997
895	24-10-2017	Sri L.Ramu Naidu, Contractor	Replacement of thee damaged SW line and man-holes in the Hostel Block No.2 of Engineering College (Autonomous), AU, VSP. (MB No.3872)	80,124
897	24-10-2017	Sri L.Ramu Naidu, Contractor	Replacement of thee damaged SW line and man-holes in the Hostel Block No.3 of Engineering College (Autonomous), AU, VSP. (MB No.3719)	87,362
928	30-10-2017	Sri B.Muralikrishan, Contractor	Providing VIP Car parking at Central Administrative Office Building, AU, VSP. (MB No.3891)	1,75,483
929	30-10-2017	M/s AR Constructions, VSP	Construction of balance portion in First Floor and repairs on the rear side of Electronics Department Building, AU, VSP. (MB No.3988)	7,36,756
978	16-11-2017	M/s Maruthi Associates, VSP	Replacement of damaged RCC sun shades, PVC pipe lines and repairs to ceilings etc. (MB No.3943)	3,87,282
1050	04-12-2017	M/s Pest Control India Pvt Ltd, VSP	Providing post construction anti- termite treatment to the Department of Architecture Class Rooms, Seminar Hall and Annexe Building and labs, AU, VSP. (MB No.3949)	80,580
1090	12-12-2017	M/s SS Slaes & Services, VSP	Repairs and replacement of spares in RO Water Purifier Filter Plant at Main Pump Shed, South Campus, AU, VSP. (MB No.3302)	1,03,367
1091	12-12-2017	Sri G.Srinivasa	Repair and weather proof works to	50,000

		Rao, Contractor	Quarter No-6 FF in Maddilapalem Teachers Quarters, AU, VSP. (MB No.3817)	
1145	20-12-2017	M/s Harika Constructions, VSP	Repair works to Quarter No.C-3, Class- IV in Pithapuram Beach Quarters, AU, VSP.(MB No,4122)	29,157
1151	21-12-2017	M/s Greeshma Constructions, VSP	Construction of balance part in first floor over the existing ground floor building of Department of Mechanical Engineering, College of Engineering (Autonomous), AU, VSP. (MB No.4112)	7,48,300
1198	30-12-2017	Sri O.Appa Rao, Contractor	Miscellaneous works and repairs to toilets, water supply lines, pavement and road protection in the premises of Convocation Hall, AU, VSP. (MB No.4028)	2,57,362
1301	05-01-2018	M/s Sri Venkateswara Construction Company Ltd, VSP	Construction of masonry ramp at the Northern side of the Electrical Lab, College of Engineering for Women, AU, VSP. (MB No.3542)	89,932
1316	10-01-2018	M/s Veda Sai Constructions, VSP	Construction of dais and flooring in the Ground Floor of the existing school building and bore well with submersible pump for AU High School, VSP. (MB No.4095)	2,52,570
1323	10-01-2018	Sri B.Murali Krishna, Contractor	Providing additional toilet facilities for hostel at College of Engineering for Women, AU, VSP. (MB No.3718)	1,31,579
1358	12-01-2018	Sri O.Appa Rao, Contractor	Repairs and face lifting works to the ladies waiting hall in the Central Administrative Office Building, AU, VSP. (MB No.4032)	83,766
1377	23-01-2018	M/s Siva Bhavani Constructions, VSP	Repair works to quarter No-23GF at Sea Sands Quarters, South Campus, AU, VSP. (MB No.3377)	75,288
1432	31-01-2018	Sri O.Appa Rao, Contractor	Repairs and protection works to the ladies toilets and front room in the Central Administrative Building, AU, VSP. (MB No.4024)	83,671
1436	31-01-2018	Sri A.Sridharma	Dismantling of old AC sheet sheds at	1,72,800

		Sai Contractor	AU High School, AU, VSP. (MB No.3585)	
1460	12-02-2018	Sri B.Bram Prasad, Contractor	Providing texture design to AU Convention Centre, VSP. (MB No.3636)	3,09,658
1525	23-02-2018	M/s Sri Sai Latha Sri Earth Movers, VSP	Dismantling of abandoned quarters and sheds in the South Campus, AU, VSP. (MB No.4025)	85,680
1587	14-03-2018	Sri M.Balakrishna, Contractor	Face lifting works in the premises of AU Convocation Hall and AU Alumni Office Building in connection with the visit of Hon'ble President and Hon'ble Vice-President of India, VSP. (MB No.4033)	64,057
1631	19-03-2018	Sri K.Gowri Shankar Naidu, Contractor	Rewiring of AU High School Building. (MB No.2253)	1,51,812
1656	21-03-2018	M/s Harika Constructions, VSP.	Providing new manholes and sanitary pipe line connection for School of Distance Education Dormitory Building, AU, VSP. (MB No.4034)	64,640
1660	22-03-2018	Sri B.Muralikrishna, Contractor	Procurement of 100 Nos of MS cots for SC Girls Hotels at AU College of Engineering (Autonomous), VSP. (MB No.3253)	5,84,462
1736	31-03-2018	Sri Y.Appala Raju, Contractor	Leak proof and miscellaneous works to NCC Main Building at AU College of Engineering (Autonomous), North Campus, VSP. (MB No.3910)	1,60,559
1737	31-03-2018	Sri K.Venkata Rao, Contractor	Construction of compound wall to AU Convention Centre Building, VSP. (MB No.4143)	4,71,094
1742	31-03-2018	Sri K.Appala Naidu, Contractor	Providing BT Carpet Road towards Arts College side of AU Convocation Hall, VSP. (MB No.3891)	4,98,256
1747	31-03-2018	M/s Reshma Constructions, VSP	Repairing the existing damaged MS Ornamental Gate at Out Gate in the South Campus, AU, VSP. (MB No.3889)	1,11,440
1754	31-03-2018	Sri A.Dharma Sai, Contractor	Providing plasitc emulsion paint (two coats) for upper floor corridor at AU Convention Centre Building, VSP. (MB No.3937)	2,39,023
1755	31-03-2018	M/s AL Granites	Providing granite cladding to the	98,870

		& Marbles, VSP	planter boxes at the entrance of AU Convention Centre, VSP. (MB No.3937)	
1758	31-03-2018	M/s Sri Naidu Constructions, VSP	Construction of dining hall at AU College of Engineering for Women, VSP. (MB No.3946)	8,30,709
TOTAL				2,56,75,924

2. AU Platinum Jubilee Guest House Account
(Para No. 6)

Vr. No.	Date	To whom paid	Particulars	Amount (Rs)
66	05-10-2017	Sri K.Satyannarayana Murthy, Contractor	Providing Virtrified Tiles Flooring and painting work to Ground Floor at Ranjani Guest House, AU, VSP (M.Book No 3970)	3,98,760
89	12-2017	M/S Greeshma Enterprises Pvt Ltd, VSP	Supply and erection of lift at AU Platinum Jubilee Guest House, VSP. (M.Book No. 4027)	11,38,697
TOTAL				15,37,457

3. AU School of Distance Education Account
(Para No. 13)

Vr No	Date	Contractor Name	Name of the Work	Amount (Rs)
189	29-05-2017	Sri B.Murali Krishna	Brick work & Finishing work of 4th floor of SDE	12,51,175
1227	14-02-2018	Sri B.Uma Maheswara Rao	Minor repairs & painting works at School of Distance Education, AU, VSP	11,26,099
TOTAL				23,77,274

(Para No : 11 – 12)

1. AU Deposit Fund Account
(Para No. 3)

Vr. No.	Date	Cheque No.	Particulars	Amount (Rs)
22	10-04-2017	927716	Towards contingency by Ms K.Nagalakshmi, JRF, DST- Inspire Programme, Dept. of Meteorology & Oceanography	20,000
24	17-04-2017	Advance Adjustment	Towards Field Survey of Annual Monitoring of energy saving in DELP Scheme Stage-I Project	1,32,156
25	17-04-2017	Advance Adjustment	Towards adjustment of advance under contingency expenditure by Prof. Y.L.N.Murthy, Dept of Organic Chemistry.	1,72,095
27	17-04-2017	927718	Towards adjustment under equipment head for CFEES Project by Prof. Y.L.N.Murthy, Dept of Organic Chemistry - Quotation also not produced	2,52,000
33	18-04-2017	Advance Adjustment	Purchase of consumables from M/s Sri Sai Enterprises by Prof. P.V.Prasada Rao, Principal Investigator	45,747
33	18-04-2017	Advance Adjustment	Purchase of consumables from M/s Sri Sai Enterprises by Prof. P.V.Prasada Rao, Principal Investigator	52,460
57	26-04-2017	927738	Towards contingency by Mis. T Satya Durga Bhavani, JRF, DST-INSPIRE, Dept. of Meteorology & Oceanography	20,000
62	28-04-2017	927742	Towards Chemicals/Glassware/Consumables by Dr.A.Anuradha, PI	27,599
95	04-05-2017	Advance	Purchase of contingency	50,000

		Adjustment	Prof.K.Niranjan, Dept. of Physics	
105	16-05-2017	927762	Purchase of contingency by M/S. Dr.B.Girija Sastry, AU College of Pharmaceutical Sciences	40,000
115	20-05-2017	927866	Purchase of consumables by by Dr. C. Annapurna, PI, Dept of Zoology	30,000
122	20-05-2017	Advance Adjustment	Purchase of contingency by by Dr. C. Annapurna, PI, Dept of Zoology	30,000
126	24-05-2017	927771	Purchase of consumables Dr. B.Charan Kumar, Young Scientist, Dept of Zoology	49,895
125	22-05-2017	927770	Purchase of consumables Dr. B.Charan Kumar, Young Scientist, Dept of Zoology	84,395
146	02-06-2017	Advance Adjustment	Purchase of contingency Prof. Y.L.N.Murthy, Dept of Organic Chemistry	2,04,880
149	06-06-2017	927781	Purchase of chemicals by Prof. Y.L.N.Murthy, Dept of Organic Chemistry	80,000
166	09-06-2017	927785	Purchase of contingency by Ms Prof K.V.S.R.Prasad ,PI, Dept. of Meteorology Oceanography	1,00,000
180	20-06-2017	Advance Adjustment	Purchase of consumables /Maintenance of equipment by Sri M.R.S.Sampath Kumar, HOD, Department of Geophysics	1,09,500
231	21-07-2017	927822	Purchase of consumables Ms Prof S.S.V.S.Ramakrishna ,PI, Dept. of Meteorology & Oceanography	1,09,500
233	21-07-2017	927824	Purchase of consumables/contingency by Prof. K.V.Ramana Murthy, PI, College of Pharmaceutical Sciences	1,80,000
236	28-07-2017	927827	Purchase of contingency by Dr.T.Chandi Vishala, College of Pharmaceutical Sciences	19,846

237	28-07-2017	187949	Purchase of consumables by Dr.T.Chandi Vishala, College of Pharmaceutical Sciences	1,20,025
266	10-08-2017	927845	Purchase of consumables by Dr P.Aparanji, PI, Dept of Bio Chemistry	1,20,540
267	10-08-2017	927846	Purchase of consumables Principal Investigator, Prof K.V.S.R.Prasad , PI, Dept. of Meteorology & Oceanography	2,54,560
302	22-08-2017	927873	Purchase of consumables by Dr P.Padmavathi Devi, PI, Dept of Geophysics	15,369
307	24-08-2017	927878	Purchase of consumables by Dr M.Padma Sundhari, PL, Dept of Organic Chemistry	41,039
308	24-08-2017	927878	Purchase of chemicals by Dr M.Padma Sundhari, PL, Dept of Organic Chemistry	25,000
309	24-08-2017	927878	Purchase of contingency by Dr M.Padma Sundhari, PL, Dept of Organic Chemistry	25,000
313	30-08-2017	927881	Purchase of contingency by Dr K Poorna Nagasri, PI, AU College of Pharmaceutical Sciences	25,000
315	30-06-2017	927881	Purchase of Consumables, by Dr K Poorna Nagasri, PI, AU College of Pharmaceutical Sciences	20,000
361	15-09-2017	927913	Purchase of Equipment under contingency by Dr P Syamala, PI, Dept of PNCO	38,000
370	18-09-2017	927922	Purchase of Equipment , Consumables/ contingency by Prof K.V.S.R.Prasad, PI, Dept. of Meteorology & Oceanography	3,14,161
402	05-10-2017	927943	Purchase of Equipment from M/s Sree Sai Enterprises, by Dr.A.Krishnamachari, PI, AU College of Pharmaceutical	29,951

			Sciences	
416	16-10-2017	927951	Purchase of contingency by K.NagaMurali, PI, Dept of Geology.	20,000
423	16-10-2017	927957	Purchase of Contingency by Dr P.Aparanji, Dept of Bio-chemistry	20,000
425	18-10-2017	927958	Purchase of Contingency by Mr D.Sunil Kumar, Dept of MLR.	20,000
446	26-10-2017	927972	Towards contingency by Dr S.Bhaskara Rao, PDF, Dept of Economics	8,000
449	26-10-2017	927974	Towards contingency by Dr B.Manikya Rao, Dr B.R.Ambedkar College of Law	10,000
491	15-11-2017	928003	Towards contingency by Dr M.Murali Krishna Kumar, PI, DST-SERB Project, Dept of Pharmaceutical Chemistry Division	24,179
493	15-11-2017	928004	Purchase of contingency by K.Tulasi Rao, JRF, Dept of Geology	20,000
494	15-11-2017	928005	Purchase of contingency by B.Chandrika Sri, JRF, Dept of Geology	20,000
500	17-11-2017	Advance Adjustment	Purchase of contingency and training in Bioinformatics by Miss K.Uma Devi, Dept of MLR	1,85,700
530	06-12-2017	928026	Purchase of contingency BY A.Harini, SRF, AU College of Pharmaceutical Sciences	20,000
532	07-12-2017	Advance Adjustment	Purchase of chemicals by Dr G.Vanajakshi, Dept of Organic Chemistry	50,000
569	19-12-2017	928051	Purchase of consumables by Dr P.Syamala, PI, Dept of PNCO	43,461
570	19-12-2017	928052	Purchased consumables by Dr P.Syamala, PI, Dept of PNCO	73,881
571	19-12-2017	928053	Purchase of consumables by Dr K.Venkata Ramana, Dept of Botany	50,000

573	19-12-2017	927211	Purchase of contingency by DVGRK Shiva Kumar, Dept of Nuclear Physics	20,000
574	19-12-2017	928055	Purchase of contingency by P.Sandhya Devi, Dept of Nuclear Physics	20,000
575	19-12-2017	Advance Adjustment	Towards Contingency by Dr P.Shyamala, Dept of PNCO	70,000
582	30-12-2017	928062	Purchase of external hard discs under consumables by Prof S.S.V.S.Rama Krishna, Meteorology & Oceanography	1,19,800
583	30-12-2017	928063	Purchase of contingency by Dr N.V.Hari Krishnachary, Dept of PNCO	8,834
640	23-01-2018	927241	Purchase of consumables from Coastal Enterprises Prof. Y.L.N. Murthy, PI, CFES Project	8,000
642	23-01-2018	928104	Purchase of equipment by M/s M & G Analyser Systems, Pune by Prof K.Niranjan, Dept of Physics	62,250
647	23-01-2018		Purchase of contingency by P.Rajesh, JRF, Dept of Geology.	14,924
653	31-01-2018	928112	Purchase of chemicals from M/s Sree Sai Enterprises by Prof K.Kameswara Rao, Dept of Environmental Sciences	19,950
654	31-01-2018	Advance Adjustment	Purchase of contingency by Prof K.Kameswara Rao, Dept of Environmental Sciences	27,600
713	14-02-2018	Advance Adjustment	Purchase of contingency by Prof. K.Niranjan, Dept of Physics	50,000
714	14-02-2018	27947	Purchase of consumables by Prof. K.Niranjan, Dept of Physics	27,947
776	12-03-2018	927478	Purchase of contingency by Sri Hari Prasad, Dept of Geology	20,000

789	28-03-2018	927489	Purchase of contingency by Ms. Sai Priya, SRF, Dept of Geology	20,000
790	28-03-2018	927490	Purchase of contingency/ consumables by Ms V.Hymavathi, PI, Dept of Pharmaceutical Sciences	1,02,624
797	31-03-2018	927493	Purchase of chemicals from M/s Desai Enterprises by Prof. N.S.Sharma, PI, Dept of PNCO	61,428
798	31-03-2018	927494	Purchase of chemicals from M/s Desai Enterprises by Prof. N.S.Sharma, PI, Dept of PNCO	29,141
805	31-03-2018	927499	Purchase of chemicals from M/s Desai Enterprises by Prof. N.S.Sharma, PI, Dept of PNCO	89,582
807	31-03-2018	927500	Purchase of chemicals from M/s Sree Sai Enterprises by Dr.M.Murali Krishna Kumar, College of Pharmaceutical Sciences	1,19,047
808	31-03-2018	927501	Purchase of equipment from M/s Coastal Enterprises by Dr.M.Murali Krishna Kumar, College of Pharmaceutical Sciences	7,47,616
TOTAL				50,42,682

**2. AU UGC Account
(Para No. 3)**

Vr. No	Date	Name/Firm	Details & Observations	Amount (Rs)
1	2	3	4	5
13	10-04-2017	M/s Andhra Law House, VSP	Prof. D.S. Prakasa Rao, Co-ordinator, Dr. B.R.Ambedkar College of Law U5/UGC-SAP-DRS-II/27815/2015, Dt: 04-04-17- Stock not produced	2,46,647
15	10-04-2017	Prof. V.L. Narasimaha Rao (Retd),	U3/UGC-MRP-VLN/Anthropology /2011 Dt: 29-01-2013, -36,000/- Contingency -15000/- Stock not produced	15000

		Dept. of Anthropology		
30	17-04-2017	M/s Syamala Book Links, VSP	U5/UGC-SAP-DRS-I/2017, Dt: 13-04-2017 Prof. K. Srinivasa Rao, Co-ordinator. Stock not produced	95,000
35	17-04-2017	Prof. Ch. Bapu Harnath, PI, Dept. of Anthropology	U3/UGC-MRP/Ch.B.H/17815/Anth/2015 Dt:07-04-2017, -2,67,000/- Contingency -75,000/- Stock not produced	75,000
48	19-04-2017	The Director (I/c)	Centre for Study of Social Exclusion & Inclusive Policy, Contingency- 5,85,500/-. Stock not produced For Conduction of different Seminar & Work shops Progs. U7/UGC/CSSE & IP/2016-17, Dt: 14-04-2017	5,85,500
50	19-04-2017	M/s Uday Book Distributors, P.Subba Rao, Director (I/c)	U7/UGC/CSSE & IP/2016-17, Dt: 14-04-2017 Stock not produced	70,166
51	19-04-2017	M/s. Sree Book World	U7/UGC/CSSE & IP/2016-17, Dt: 14-04-2017 Stock not produced	20,188
52	19-04-2017	M/s Syamala Book Links, VSP	U7/UGC/CSSE & IP/2016-17, Dt: 14-04-2017 Stock not produced	49,825
72	05-05-2017	M/s Syamala Book Links, VSP	Prof. K. Visweswara Rao, Co-ordinator, - UGC-SAP-DSA-I , Dept. of Social work, No GST U5/UGC-SAP-DSA-I/S.W/2016-17, Dt:05-05-2017 Stock not produced	1,71,600
93 to 98	19-05-2017	Sri P. Subba Rao, Director (I/c)	Centre for Study of Social exclusion & Inclusive Policy :1,50,000/- Stock not produced 93) M/s. Sree Book World:19,970/- 94) Syamala Book Depot:47,867/- 95) Udaya Book Distributors:57,908/- 96) Dr. T.V. Ramana, Subscription Journals:10,000/- 97)Accession charges:6,287/- 98)Director I/c :7,968/- Progs. U7/UGC/CSSE & IP/2016-17. Dt:16-05-2017	1,50,000
99	19-05-2017	Sri P. Subba Rao, Director (I/c)	U7/UGC/CSSE & IP/2016-17, Dt: 16-05-2017 Stock for other than TA Bills: Contingency – 5,01,770/- admitted -5,00,000/- Hiring – 1,00,000/- admitted -94,000/- recurring for	5,94,000

			difference workshops & one day Seminars etc., Stock not produced	
125	13-06-2017	D.N. Annapurna, PI, Dept. of Engg. Chemistry	Chemicals & glassware, M/s/ Sree Sri Enterprises - 60,000/- Stock not produced	60,000
128	16-06-2017	M/s Himalaya Publishing House, Pvt. Ltd.	U(6)/SAP-CAS-II/Commerce/2016-17, Dt: 08-06-2017 K. Rama Mohana Rao, Co-ordinator, -50,000/- , UGC-SAP- Phase –II, Dept. of Commerce & Management Studies Stock not produced	50,000
129	16-06-2017	M/s Paramount Books Distributors	U(6)/SAP-CAS-II/Commerce/2016-17 Dt: 08-06-2017 K. Rama Mohana Rao, - 45,000/- Books- Stock not produced	45,000
131	16-06-2017	Prof. K. Samatha, Co-ordinator	UGC-SAP-CAS-II Adjustment of Advance – 2,10,000/- Expenditure --1,80,040/- U6/UGC-SAP/Phy/2016-17, Dt: 06-06-2017 Contingency – 1,00,000/-. Stock not produced	1,00,000
134	23-06-2017	Dr. P. Janaki Ram, Dept. of MLR	Contingency: - 44,000/- Stock not produced U3/UGC-MRP/PJ/MLR/2012 Dt: 21-06-2017	44,000
135	28-06-2017	Prof. B. Ratna Kumari, Director, Durgabai Deshmuh Centre for Women's Studies	Contingency – 87,079/- to conduct various programs. Stock not produced	87,079
141	04-07-2017	Prof. K. Venkata Subbaiah, Co-ordinator Dept. of Mechanical Engineering	Adjustment of advance - 4,20,000/- U6/SAP-CAS-I/ME/2016-17, Dt: 14-10-2016 Adv Dt: 30-06-2017- Adjustment Contingency -1,00,000/- Stock not produced	1,00,000
152	07-07-2017	Dr. A. Suryanarayana Varma, Research Scientist-C Dept. of Hindi	U6/Research Scientist – C./Dept. of Hindi Dt: 05-07-2017 - 25,000/- Stock not produced	25,000
154	11-07-2017	Prof. K. Srinivasa Rao, Co-ordinator, UGC – SAP-DRS-I, Dept. of Statistics	U5/UGC-SAP-DRS-I/2017, Dt: 07-07-2017 Contingency – 1,00,000/- Stock not produced	1,00,000
162	22-07-2017	M/s Kolla Innovatives Info	Purchase of equipment U3/9915 UGC/MRP/BHM/Geography /2015-16,	79,500

		tech. Pvt. Ltd	Dt: 05-06-2017 , Dr. B. Hema Malini, PI Dept. of Geography. Stock not produced	
179	01-08-2017	M/s Kolla Innovations Info- Tech. Pvt. Ltd.	Purchase of equipment U3/UGC- MRP/KJ/25815/HRM/2015, Dt: 17-07-2017 Dr. John Koti. Principal Investigator, Dept. of Human Resource Management, AU	57,750
202	17-08-2017	M/s ASN Technologies, VSP	Sri. D.B. Venkatadri, Head of USIC & Systems Design College of S&T ,Equipment- Duel Trace Oscilloscope & Storage Oscilloscope, U1/XII Plan/Equipment/16-17, Dt: 08-08-2017	55,650
209	28-08-2017	The Director, Durga Bai Deshmukh, Centre for Women's Studies	Contingency -14,223/- U7/DDCWS/Adj/2016-17, Dt: 21-08-2017- 35,777/- Stock to be verified	50,000
211	28-08-2017	M/s Excel Technologies, VSP	U1/XII Plan/Equipment/2016-17, Dt: 28-08-2017 ,	4,877
214	30-08-2017	M/s. Pioneer Marketing Corporation	U1/XII Plan/Equip/2016-17 Dt: 28-08-2017 (School of Chemistry)	81,245
224	04-09-2017	M/s Excel Technologies, VSP	U1/XII Plan/ Equipment/2016-17, Dt: 24-07-2017 for supply of MX-M 201 Toner Cartridge	4,081
261	11-10-2017	M/s Coastal Enterprises, VSP	U3/UGC-MRP/KEK/Pharmacy/2012 Dt:11-1-2016 Dr.K.Eswara Rao,PI, College of Pharmacy, Streptozolocin – 250 mg. Micro tubes - 1000 No pack	10,000
263	17-10-2017	M/s Lotus Enterprises, VSP	Purchase of Chemicals: U3/18712/UGC- MRP/VL/Human Genetics/2012, Dt: 08-12-2015 Dr. V. Lakshmi, PI, Dept. of Human Genetics	20,000
270	16-10-2017	M/s Ramcor Enterprises, Pvt. Ltd	U1/XII Plan/Equipment/2016-17, Dt: 30-09- 2017 purchase of Equipment to. 1.5 Ton Sae 1831YR, 4 KVA Voltas Stabilizer Angular	32,980
272	17.10.17	M/s Syamala Book Links , VSP	U3/9915/UGC-MRP/BHM/ Geography / 2015-16, Dt: 11-10-2017 purchase of books to Prof. B.Hema Malini, PI, Dept. of Geography - 90 Books	1,00,000
274	17-10-2017	M/s Syamala Book Links , VSP	U3/UGC-MRP/KJ/25815/HRM/2015, Dt: 11-10-2017 Prof. K. John, PI, Dept. of Human Genetics Resource Mgt. 103 Books	50,000
283	28-10-2017	M/s AIMIL Ltd, Secundrabad	U5/UGC/SAP-DRS-I/ADJ/Civil/2017 Dt: 26- 10-2017 Chemicals & Books & Journals	20,926

284	28-10-2017	M/s JBD Educational Pvt. Ltd, VSP	U5/UGC-SAP-DRS-I/Adj/Civil/ 2017, Dt: 26-10-2017 Chemicals, Books & Journals	9,887
285	28-10-2017	M/s Gupta Brother books, VSP	U5/UGC-SAP-DRS-I/Adj/Civil/ 2017, Dt:26-10-2017 Chemicals, Books & Journals	6,260
299	04-11-2017	M/s Kolla Innovative Info-Tech Pvt. Ltd, VSP	Prof. G. Sudarsana Rao, PI. Dept. of Commerce & Management Studies U3/31815/MRP/GSR/2015-16 Dt: 02-11-2017 Purchase of Equipment to, Lenovo Idea pad Laptop,	49,550
301	04-11-2017	to M/s Saga Solutions, VSP	Prof. B. Mohan Venkata Ram PI, Dept. of Commerce & Mgt. Studies U3/31815/MRP/BMVR/2015-16, Dt: 02-11-2017 purchase of equipment	67,659
358	21-12-2017	Purchase of Chemicals	Prof. KPJ. Hemalatha, PI, Dept. of Microbiology - U3/UGC-MRP/KPJH/Microbiology/2012, Dt: 28-10-2015	30,000
403	22-01-2018	M/s Sree Sai Enterprises, VSP	Prof. A.J. Solomon Raju, PI, Dept. of Environmental Science U3/19815/MRP/AJSR/2015-16, Dt: 18-01-2018 Chemicals	60,000
406	24-01-2018	M/s Sree Book World, VSP	Dr. A. Anuradha, PI, Dept. of Music U3/10915/MRP/Music/2015-16, Dt: 20-01-2018 purchase of books & journals	47,280
407	24-01-2018	M/s K.P Systems, VSP	Dr. A. Anuradha, PI, Dept. of Music U3/10915/MRP/Music/2015-16 Dt: 19-10-2016 purchase equipment	68,000
412	27-01-2018	M/s. Desai Chemicals	Dr. V. Sridevi, PI, Dept. of Chemical Engg U3/22815/UGC-MRP/VS/ Chem.Engg./2015-16, Dt 24-01-2018 - Purchase of Chemicals	39,927
418	01-02-2018	M/s JBD Pvt. Ltd	Prof. P. Vani, Dept. of Inorganic & Analytical Chemistry - U6/UGC-SAP/Inorg. Analy. Che/2017-18, Dt: 24-01-2018. Books of Journals	38,000
420	01-02-2018	M/s The Coastal Enterprises, VSP.	Prof. P. Vani, Co-ordinator Dept. of Inorganic & Analytical Chemistry U6/UGC-SAP/Inorg. Analy. Che/2017-18, Dt: 24-01-2018 – Chemicals	1,80,000
443	14-02-2018	M/s See book world, VSP	Prof. P. Subba Rao, I/c Director, CSSE& IP, U7/CSSE&IP/Reimbursement/2016-17, Dt: 01-02-2018	5,707

444	14-02-2018	M/s Syamala book Links, VSP	U7/CSSE &IP/Reimbursement/ 2016-17, Dt: 01-02-2018	48,068
445	14-02-2018	M/s Uday book Distributors, VSP	U7/CSSE&IP/Reimbursement/2016-17, Dt: 01-02-2018	89,075
461	27-02-2018	M/s Coastal Enterprises, VSP	Prof. P. Vani, Dept. of Inorganic & Analytical Chemistry U6/UGC-SAP- Inorg/Analy.Chem/2017-18 Dt: 24-01-2018 - Purchase of Chemicals	1,20,000
513	31-03-2018	M/s Syamala Book Links, VSP	Books & Journals & Equipment U5/UGC-SAP-DSA-I/S.W/2016-17 Dt: 31-03-2018	1,90,000
515	31-03-2018	M/s Pioneer Marketing Corporation, VSP.	U5/UGC-SAP-DSA-I/S.W. 2016-17, Dt: 31-03-2018 - Equipment	6,00,000
519	31-03-2018	M/s Syamala Book Links, VSP	Purchase of books & journals Prof. G.M.Jagannadha Raju, U6/UGC-SAP/Chemical Engg/2017-18, Dt: 31-03-2018	95,000
521	31-03-2018	M/s Coastal Enterprises, VSP	Prof. G.M.Jagannadha Raju, U6/UGC-SAP/Chemical Engg/2017-18, Dt: 31-03-2018 - Chemicals/consumables	2,00,000
TOTAL				51,95,427

3. AU Engineering College (Autonomous) Account
(Para No.12)

Vr. No	Date	Name of the Firm	Amount (Rs.)	Observations
1	2	3	4	5
201	18-01-2018	M/s Cool Home	25,510	Single quotation, All bills are undated, HOD signatures are undated.
211	01-02-2018	Prof. KT Balaram Padal, Dept of Mechanical Engineering	3,000	Labour charges towards shifting of Tyre load equipment worth of Rs.5,00,000. Stock of that load is to be produced
Vouchers of Expenditure from Au Deposit Fund Account SBI NO:10228071435				
15	11-07-2017	M/s AS Computers-towards quarterly maintenance of	36,093	Certificate of various departments for 40 computers only were appended to the bill.
45	20-03-2018		36,093	
3	07-06-2017		72,186	

		75 nos of HPDX 2300 Desktop Systems		
20	18-09-2017	M/s M B Corporation - Workshop tools	2,73,049	Stock to be produced
24	23-10-2017	M/s Tech -ED Equipment Company	2,15,947	Mechanical Engineering Dept- Scientific Equipment- stock to be produced
27	18-12-2017	M/S Ramcor Enterprises	61,960	2 split Ac in CS&SE dept stock to be produced
31	28-12-2017	M/s Well Tech	50,100	Dept of CS&SE – Stock Register not produced
32			37,950	
33			58,050	
34		M/s PJ Iron & hardware Stores	44,840	Mechanical Engineering Dept- Stock Register not be produced
40			44,840	
47			23,600	
35		M/s Oasis Traders	48,616	
39			48,616	
48			20,768	
49	31-03-2018	M/s Electronics Systems and Service	4,50,760	EEE Dept - Stock to be produced
44	20-03-2018	M/s Sri Jagadamba Timber Depot	48,091	Mechanical Engineering Dept - Stock to be produced
39	27-02-2018	M/s Oasis Traders	48,616	
TOTAL			16,48,685	

4. AU Engineering College (Autonomous) Account

(Para No. 14)

TABLE - A

C1061400-17 (Repairs to AC Units / PCs / Computers etc., Computer Center in Examinations Wing.)				
Vr. No.	Date	Name of the Firm	Item & Observations	Amount (Rs.)
1	2	3	4	5
11	13-04-2017	M/s Sainath Information Technology	Dell 390 SMPS & Mother Board repair charges	2,100
346	19-05-2017	M/s Magnus Sales Corporation	Drums Kit Single Quotation enclosed. No CPC Order.	11,451
522	08-06-2017	M/s Mastek Systems	AMC Charges towards servers & Desktops and Data work- for 1 year from 27-05-2017	2,20,500

			CPC enclosed	
815	03-07-2017	M/s Magnus Sales Corporation .	AMC Charges towards Photo copier Quotation not enclosed. No CPC Order	13,167
904	11-07-2017	M/s Magnus Sales Corporation	Ricoh Tonar type 250IS Quotation not enclosed. No CPC Order	3,407
1680	30-08-2017	M/s Silicon Power Systems	AMC for 2 Numeric 10 KVA UPS system. CPC Enclosed. Stock stated as entered. Need to be produced.	33,040
2170	31-10-2017	M/s Pioneer Marketing Corporation	Fuser Assembly Replacement charges for HP 9040 DN Printer	10,750
2220	09-11-2017	M/s Mastek Systems	Kaspersky Anti-Virus for 50 Systems - For 3 years	1,01,775
2230	15-11-2017	M/s Sri Sai Power Tech Solutions	AMC of 3 KVA online UPS System in DD cell	6,000
2365	07-12-2017	M/s Magnus Sales Corporation Single	Ricoh Toner type 250IL kit-written on voucher. But in bill it was written as Toner motor DC, Toner hopper, Developer-28 and 1230D Toner. In bill, Bill No and all details were hand written. Quotation enclosed. No CPC Order	11,832
TOTAL				4,14,022

TABLE – B

Vr No	Date	Name of the Firm	Details of other examination Expenditure	Amount (Rs.)
1	2	3	4	5
154	28-04-2017	M/s Infres Methodex Pvt. Ltd	Drum unit, Image Transfer kit & Wasterv Toner Box	30,834
82	21-04-2017	M/s Kyocera Document Solutions India Pvt.Ltd	AMC For Kyocera Digital Multifunctional Copier from 3/17 to 3/18 Cpc enclosed	53,708
617	20-06-2017	M/s Mastek Systems	one printer CPC enclosed. Whether open tender system followed or not not known. Stock to be produced	6,32,500
2451	30-12-2017	M/s Kyocera	6 Toners For Kyocera Multi	56,448

		Document Solutions India Pvt.Ltd	functional 450 i Copier, to Computer Wing	
2452	30-12-2017	M/s Kyocera Document Solutions India Pvt.Ltd	towards maintenance kit for Kyocera Multi functional 450 copier	98,766
2541	10-01-2018	M/s Pioneer Marketing Corporation	Con. Prn. Lsj HP C8543X Toner Catridge Toners 6 for HP 9040 DN Printer in Computer Wing CPC enclosed	1,49,700
3164	31-03-2018	M/s Sri Satyam Computech	20 Key boards , 11 HP Mouse & 9 Dell mouse	59,000
3165	31-03-2018	M/s Infres Methodex Pvt Ltd	Towards supply of DUO Document Shedder to Computer Wing	8,900
3166	31-03-2018	M/s Infres Methodex Pvt Ltd	Towards 1 drum and 6 Rollers to Computer Wing	16,787
TOTAL				11,06,643

5. AU School of Distance Education Account
(Para No. 12)

Vr No.	Date	Firm Name	Amount (Rs)
1002	26-12-2017	M/s Bharat Ratna Books & Stationery	49,095
1291	22-02-2018		63,700
1408	24-03-2018		17,600
1522	31-03-2018		92,080
262	19-06-2017	M/s Stationary Syndicate	4,500
1054	06-01-2018		56,202
352	11-07-2017	M/s Andhra Stationary Syndicate	7,660
1056	06-01-2018		3,71,773
1199	07-02-2018		8,700
1371	15-03-2018		3,21,033
1409	24-03-2018		2,22,381
1521	31-03-2018	M/s Stationary Syndicate	825
	28-04-2017	M/s Sree Ushodaya Books & Stationery	10,800
30	14-07-2017		4,725
404	28-08-2017		1,480
590	14-09-2017		2,700
708	19-09-2017		2,700
1055	06-01-2018		11,256

1290	22-02-2018		185,075
1356	13-03-2018		25,300
1520	31-03-2018		33,725
944	01-12-2017	M/S Maddala Industries	44,800
1339	06-03-2018		13,440
472	31-07-2017	M/s Softek Systems & Shoppe	2,940
1272	19-02-2018	M/S Laser systems pvt ltd	12,600
470	31-07-2017	M/s SKML Paper Products	17,250
471	31-07-2017		24,150
905	17-11-2017		17,300
116	09-05-2017	M/s Pioneer Marketing Corporation, VSP	8,900
405	14-07-2017		9,600
687	08-09-2017		1,500
959	09-12-2017		1,500
1034	30-12-2017		15,995
1071	08-01-2018		4,950
1078	12-01-2018		54,935
593	28-08-2017	M/S RK Suppliers	26,200
594	28-08-2017		20400
667	05-09-2017	M/s Softek Systems & Shoppe	6,300
776	17-10-2017		2,940
902	17-11-2017		8,500
961	09-12-2017	M/s V.R.K Industries	18,552
1038	30-12-2017		25,430
1011	27-12-2017	M/s Sarojini Electrical & Hardwares	11,475
TOTAL			18,42,967

6. AU General Revenue Account
(Para No. 3)

Vr. No	Date	Particular/ Name	Expenditure towards	Amount (Rs.)
35	22-04-2015	M/s Tally Sofper, VSP	Installation of Tally ERP Multiuser Software Account Wing Sections	54,000
46	24-04-2017	M/s Magnus	Expenditure towards	3,180

		Sales Corporation	purchase of Ricoh Toner MP C2030 Black for official usage at the VC's office	
85	28-04-2017	M/s Sainath information Technology	Purchase of Hard Disk No.1 in AVII Section, CAO	3,400
108	05-05-2017	Sri Ravi Prakash Rao, Registrar, PA. AU	Expenditure towards meet the day to day expenditure in Registrar, Peshi	51,170
109	05-05-2017	M/s Max Advertising, VSP	Advertisement fore-procurement for 16 Civil works and 5 Electrical works	20,064
110	05-05-2017	M/s S.S. Sales and Services, VSP	Expenditure towards service and replacement of star part of Ro-water purifier of items at Dr. VS Krishna Library	55,000
112	05-05-2017	M/s Sree Ushodaya Book & Stationary	Expenditure towards purchase of stationary items	2,160
113	05-05-2017	M/s Pariwar Group, VSP	Supply of sanitary material to Sanitary Unit, AU	52,410
115	05-05-2017	M/s Sainath Information Technology	Purchase of computer system Hardware and Software, items	52900
116	05-05-2017	M/s Polamamba Furniture, VSP	Repair and painting of Library (VSKL) furniture and other items	93,300
120	05-05-2017	M/s Alpha Hastikalalu, Podnduru	Purchase of Brass AU Mementos of 6. Size 50 No's @ 550 to AU	27,500
162	12-05-2017	M/s Electrical Systems and Services	Expenditure towards purchase of Electrical items to AU Engineering College for Women	53,445
170	17-05-2017	M/s Pooja Furniture, VSP	Expenditure towards purchase of chairs and other materials to AU CAO	2,97,740
176	18-05-2017	The Placement Officer, College of Science and Technology	Contingent expenditure	75,487

200	24-05-2017	M/s Aditya Enterprises, VZM	Purchase of submersible 2HPX Stage (Texmo) HRF 14/16, 1600 4263 2HP L & T and pandal board	24,150
209	29-05-2017	M/s Softek Systems Shoppe	Purchase of Computer Key Boards	4,300
225	30-05-2017	M/s Sri Venkata Ramana Motor Works, VSP	Expenditure towards repair & replacement of spares & repair charges to Vehicle No. AP31 TT 7710 (Bus)	31,413
230	01-06-2017	Sri K. Ravi Prakash , PA to Registrar, AU, VSP	Expenditure towards Dr. B.R.Ambedkar Jayanthi Celebrations	56,427
247	01-06-2017	M/s Magnus Sales Corporation	Purchase of spares to Xerox (Richo Copier) Machine.	30,309
249	08-06-2017	M/s Pooja Furnitures, VSP	Expenditure towards purchase of chairs & tables.	15,700
254	09-06-2017	M/s Sri Venkateswara Motor Works, VSP	Repair and replacement of spares to Vehicle No. AP 31TD 8089	30,955
282	13-06-2017	M/s Andhra Stationary Syndicate, VSP	Expenditure towards purchase of stationary (500 packets of 70 GSM paper bundles) to CAO, AU	72,000
283	13-06-2017	M/s Kiran Electricals, VSP	Purchase of pedestal fans	8,070
301	19-06-2017	Sri R.G. Srinivasa Rao, Secretary to V.C., AU, VSP	Expenditure towards day to day incidental charges in VC Peshi	20,789
317	28-06-2017	M/s Commercial Controls, Secandrabad	Purchase of 12 Nos Ink Cartridges (793 -5SB)	52,693
318	21-06-2017	M/s Alpha Hasthakalalu, Ponduru	Expenditure towards supply of Brass AU Mementos	27,500

327	23-06-2017	M/s Sri Venkata Ramana Motor Works, VSP	Expenditure towards repair & replacement of parts to Vehicle No.AP31 TT 7712 (Bus)	23,905
336	24-06-2017	M/s Hi Enterprises, VSP	Expenditure towards procurement of telephone material to VC Lodge	20,391
349	31-03-2017	M/s Mytri Star Enterprise, VSP	Purchase of transformers	11,70,000
368	29-06-2017	M/s Sri Satyam	Purchase of computer spares	14,800
369	29-06-2017	Computer Tech, VSP	Purchase of small head phones	3,000
373	30-06-2017	M/s Mytri Star Enterprises, VSP	Expenditure towards replacement of H.T. II KVA over head lines with 11KVA under ground cable from Civil Engineering Dept.	11,95,200
372	30-06-2017	M/s S.S. Lab Equipments, VSP	Expenditure towards purchase of Lab items to AU College of Engineering for Women, VSP.	12,58,169
		M/s Electronics Systems and Servicing	Expenditure towards purchase of Lab items to AU College of Engineering for Women, VSP.	1,86,900
375	01-07-2017	M/s Pooja Furnitures, VSP	Purchase of chair to Confidential Section in Examination Section, AU	57,500
377	01-07-2017	M/s Magnus Sales Corporation	Purchase of Ricoh Toner	2,940
379	01-07-2019	M/s Sri Venkateswara Motor Works, VSP	Expenditure towards repair and replacement of spares to Vehicle No. AP31 TD 9951	36,635
381	03-07-2017	M/s Hi Enterprises, VSP.	Purchase of Telephone items	25,010
401	05-07-2017	M/s Madhava Motors	Expenditure towards fixation of Electronic Speed	39,000

			Governors for the purpose of Fitness Certificates of University Buses 6 Nos	
405	06-07-2017	M/s Future Tech Solutions (OPC) Pvt, Ltd.	Computer spare items to Computer Centre, AU, VSP	37,720
412	07-07-2017	M/s Max Advertisements	Advertisement for AU Convocation	69,760
415	10-07-2017	M/s Mytri Star Enterprises, VZM	Purchase of infrastructure amenities to AU Campus, VZM (160 ABH Inventor Batteries 1 No)	36,600
416	10-07-2017	M/s Mytri Star Enterprises, VZM	--Do-- Cannon EO8 7000 D 18 MP Digital SLR Camera 1No	39,500
418	10-07-2017	M/s Mytri Star Enterprises, VZM	--Do-- LED Full Digital 150 Watts 6,000 No's	58,800
419	10-07-2017	M/s Micro Technologies	Purchase of 10 No's Desk Top Computers to AU Campus, VZM	2,61,000
429	14-07-2017	M/s Venkateswara Swamy Fabrications	Supply of equipment to Control Systems and Power Electronic and Power Systems Lab ofor Dept. of Electrical Engineering, AU, VSP	1,28,000
430	14-07-2017	M/s Magnus Sales Corporation	Expenditure towards purchase of digital copier	50,000
438	13-07-2017	M/s Andhra Stationary Syndicate	Expenditure towards stationary	12,100
443	15-07-2017	M/s Ramcor Enterprises	Purchase of Split AC unit 1.5 ton to Director of IMC	32,980
456	17-07-2017	M/s Srinidhi Sai Enterprises, VSP	Furniture for Simulation Lab & CPNM Laboratory in newly constructed block of AU College of Eengineering for Women, VSP.	3,60,000
457	18-07-2017	M/s Venateswara Swamy Fabrications	Purchase of 10 Nos 6/1/2 plain Alamiralhs @ Rs.12,500/-	1,25,000

473	19-07-2017	Sri VSN Raju, Consultant, M/s Victor HR Solutions.	Service charges for uploading E.P.F Component of AU Employees	1,65,000
474	19-07-2017	M/s Sri Sai Ram Digital Colour Lab & Studio	Expenditure towards digitalization of manuscripts	2,31,000
483	21-07-2017	M/s Leela Krishna Automobiles Pvt. Ltd. VSP	Purchase of New Vehicle Toyota Innova Model Crystal (78) pearl white for AU, VC	23,09,438
493	21-07-2017	M/s Hi Enterprises, VSP	Purchase of items to Telephone Exchange	4,412
510	26-07-2017	M/s Venkateswara Swamy Fabrications	Purchase of 2 Nos office plain almairans to Registrar Bungalow	27,500
530	08-07-2017	M/s Max Prot Engineering	Purchase of 2 Nos 10 KV Power Net UPS for Simulation Lab and CPNM Lab of AU College of Engineering for Women, VSP.	3,33,000
559	05-08-2017	M/s Sree Twisters	Expenditure towards additional spares to New Vehicle (T/R No 62) Innova Crystal	49,120
581	10-08-2017	M/s G.K. Print House Pvt. Ltd, VSP	Expenditure towards printing of invitation cards & covers & printing charges of 83 rd & 84 th Convocation of AU, VSP	34,720
585	11-08-2017	M/s Kiran Electricals	Expenditure toward pedestal fans to UGC Section, VSP	8,070
586	11-08-2017	M/s Pooja Furniture, VSP	Purchase of furniture items to Homeo Dispensary, AU	24,900
597	16-08-2017	M/s Alpha Hasthakalu, Ponduru, Srikakulam	Purchase of Brass Medals (100 Nos)	55,000
619	10-08-2017	M/s Manoj Vaibhav Gems Jewellery Pvt. Ltd.	Purchase of 172 Medals for 83 rd & 84 th Convocation of AU	2,60,712

620	19-08-2017	M/s Magnus Sales Corporation	Purchase of spares for Rico Copier	10,218
635	22-08-2017	M/s Pariwar Group, VSP	Purchase of General stationary materials	52,650
654	26-08-2017	M/s Venkateswara Swamy Fabrications	Purchase of 4 plain almarias to AU High School	50,000
659	26-08-2017	M/s Kiran Electrical Works	Purchase of Air Circulating Wall Mounted Fans and changeover switch for Convocation Hall No. 6+1	76,200
664	26-08-2017	M/s Hightech Images Studio and Media, VSP	Expenditure towards video coverage to 83 rd & 84 th Convocation Celebrations.	1,55,000
665	26-08-2017	M/s Pooja Furnitures	Expenditure towards Executive Chair	12,200
670	28-08-2017	M/s Ramcor Enterprises	Expenditure towards purchase of New 1.5 Ton AC (Voltas made) for Convocation Hall, AU, VSP	98,940
684	31-08-2017	M/s Kiran Electricals	Purchase of flood light fitting for Convocation Hall, AU, VSP	88,200
723	13-09-2017	M/s Visakha Enterprises	Purchase of 2 Nos single needle high speed chain stitch sewing machine T.K. 1381 for AU Press & Publication Section, VSP	90,300
752	19-09-2017	M/s Sree Ushodaya	Purchase of Stationary items to E-VIII Section	24,600
756	19-09-2017	M/s Vijaya Electronics, VSP	Expenditure towards supply and installation of LED Projects to TLN Sabha Hall, AU, VSP	53,700
793	25-09-2017	M/s A.V. Ratnam & Co	Expenditure towards preparation of Annual Account and reconciliation of Bank Accounts of AU, VSP	71,849
680	30-08-2017	M/s Green Park Hotels, VSP	Expenditure towards Hackathon on Smart Cities at AU on August 19 th 20 th -2017	6,00,128
TOTAL				1,13,47,829

APPENDIX - XV
(Para No : 11 – 13)

1. AU Deposit Fund Account
(Para No. 10)

Vr. No	Date	Name of the Individual	Particulars	Amount (Rs.)
147	02-06-2017	Ms K.Uma Devi, Co-ordinator, Dept of MLR - Towards contingency	As per Cash Book – 14,004/- Vr. Not enclosed	14,004
148	02-06-2017	Ms K.Uma Devi, Co-ordinator, Dept of MLR - Towards contingency	As per Cash Book – 14,004/- Voucher not enclosed	1,98,994
TOTAL				2,12,998

2. AU UGC Account
(Para No. 5)

Vr. No	Date	Name of the Individual	Particulars	Amount (Rs.)
1	2	3	4	5
86	10-05-2017	Sri K. Venkata Rao, Contractor	As per Cash Book – 4,52,649/- Voucher not enclosed	4,52,649

3. AU College of Pharmacy Account
(Para No. 2)

S. No.	Voucher No. & Date	Amount to whom given and purpose	Amount (Rs.)
01	98/22-03-2018	Sri. Kanaka Mahalakshmi Engg. Works, VSP	1,00,000

**4. AU College of Pharmacy Account
(Para No. 5)**

Vr. No. & Date	To whom given	TA & DA (Rs.)
33/11-04-2017	Prof. A.K.M. Pawar Spot Valuation I Semester	16,013
33/2/ 24-04-2017	Prog. G. Girija Shankar 2/4 I Sem, Spot Valuation	28,744
37/22-07-2017	Dr. K. Eswar Kumar 4/4 B. Pharm, I Sem	21,608
39/ 01-08-2017	Prof. J. Vijaya Ratnam B. Pharm, 1/4 II Sem	22,229
46/ 12-12-2017	Dr. M.M.K. Kumar 2 B. Pharm. II Sems. Spot	26,765
45/ 28-11-2017	Prof. A. Annapurna, 1/6 Pharm-D spot valuation	11,168
45/1/ 28-11-2017	Prof. A. Annapurna, 6/4, 6/5 Pharm-D spot valuation	10,928
47/ 12-01-2018	Dr. A.K.M. Pawar 1/2 M. Pharm IISems	17,779
48/ 22-01-2018	Dr. B.V. Raghavulu I Sems B.Pharm. spot valuation	32,805
48/1/ 22-01-2018	Dr. B.V. Raghavulu I Sems B.Pharm. spot valuation	14,604
50/ 22-02-2018	Prof. G. Girija Sanakr 4/2 B.Pharm I Sems. Spot Valuation	24,915
51/ 22-02-2018	Dr. P. Sailaja, 3/4 B. Pham I Semester Spot Valuation	21,167
53/ 28-02-2018	Dr. B.V. Raghavulu 1/4 I Sems B.Pharmacy Spot Valuation	23,252
TOTAL		2,71,977

5. Dr. BR Ambedkar College of Law Account
(Para No. 2)

Vr. No. & Date	To Whom Given	Purpose	Amount (Rs.)
04/11-04-2017	Sri Ramesh & other	Remuneration for staff engaged.	43,000
08/24-04-2017	Sri K. Venkata rao	Contingent expenditure	3,310
19/06-06-2017	M/s K.S.N. Computers	Computer repair	3,950
26/01-07-2017	M/s Cool Moon Engg	AC repair	1,600
31/19-07-2017	Sri P. Suresh	clear the bushes and garbage	5,000
32/19-07-2017	Sri Y.Siva	Engaged to rooms cleaning	5,000
33/26-07-2017	Sri E. satya Rao	Food arrangement	10,000
40/01-09-2017	Sti E. Satya Rao	Repairs cleaning building	12,000
41/01-09-2017	Sri P. Suresh	Repairs cleaning building	18,000
51/06-10-2017	Sri D.S. Sankara Rao	Contingent expenditure	4,900
52/06-10-2017	Sri D.S. Sankara Rao	Contingent expenditure	4,900
60/22-11-2017	Sri E. Satya Rao	Removal of garbage and bushes cleaning	20,000
72/11-12-2017	Sri Rajeswaa Rao	Photos	10,000
79/19-12-2017	Sri V.S.Rao	Electrification	3,000
82/29-12-2017	Sri Ch. Nanda Gopal	Hostel shifting labour charges	20,000
83/29-12-2017	Sri Ch. Nanda Gopal	Clerical assistance	10,000
115/14-02-2018	Sri Ch. Nanda Gopal	Clerical assistance	10,000
116/16-02-2018	Sri S. Appa Rao	Teaching arrangement &contingent	20,000
116/A/ 16-02-2018	Ch. Nanda Gopal	Teaching arrangement & contingent	20,000
119/20-02-2018	Sri G.V. Rao	Miscellaneous other expenses	10,000
130/07-03-2018	Sri Ch.Nanda Gopal	Electrical assistance	10,000
132/13-03-2018	Sri Ch.Nanda Gopal	Contingence expenditure	10,000
137/22-03-2018	Sri Ch.Nanda Gopal	Loknaik Foundation	40,000
TOTAL			2,94,660

6. Dr. BR Ambedkar College of Law Account
(Para No. 8)

Vr. No.	Date	Amount to whom given	Purpose	Amount (Rs.)
15	03-05-2017	Sri E. Satya Rao	Examination expenditure	2,000
27	13-07-2017	Sri E. Satya Rao	Examination expenditure	4,900
29	13-07-2017	Sri P. Suresh	Teaching arrangements	39,000
30	18-07-2017	Sri Ch. Raghu Ram	Examination expenditure	6,700
35	27-07-2017	Sri B.Satyanarayana	Examination expenditure	14,402
53	06-10-2017	Sri P. Suresh	HRD Examination	10,000
56	27-10-2017	Sri Y. Satyanarayana	LLB Examination	23,270
69	04-12-2017	Sri R. Vara Prasad	Teaching arrangements	10,000
107	03-02-2018	Sri E. Satya Rao	Non-Teaching Staff Spot remuneration	4,000
135	21-03-2018	Sri B. Sankara Rao	Teaching arrangements	10,000
136	21-03-2018	Smt D. Suseela	Teaching arrangements	10,000
138	27-03-2018	Sri G. Raja Kumar	Teaching arrangements	10,000
TOTAL				1,44,272

7. Dr. BR Ambedkar College of Law Account
(Para No. 9)

Vr. No.	Date	To whom given	TA,DA & others (Rs.)
10	27-04-2017	Sri MVS. Varma	16,750
12	03-05-2017	Smt Y. Vishnu Priya	13,372
14	03-05-2017	Sri Y.P. Rama Subbaiah	2,994
43	19-09-2017	Sri Bhagiradhi Panigrahi	3,400
85	11-01-2018	Sri S.V. Rao	2,917
118	20-02-2018	Sri G.V. Rao	13,200
127	06-03-2018	Sri L. Nageswara Rao & Sri D.Aravind	43,972
TOTAL			96,605

8. AU College of Science & Technology Account
(Para No. 3)

Vr. No	Date	Particulars	To whom paid	Amount (Rs.)
1	12-04-2017	Remuneration for Guest Faculty	Prof. J.Durga Aparajitha	19,850
2		Remuneration for Guest Faculty	Prof. VS Jyotshna Devi	19,850
3		Remuneration for Guest Faculty	Prof. K Prasad	19,850
4		Remuneration for Guest Faculty	Prof. Sameer Hasan	19,850
6	14-09-2017	Towards payment for AURCET Examination invigilation work	---	43,641
7	25-10-2017	Reimbursement of AURCET	---	3,550
TOTAL				1,26,591

9. AU College of Science & Technology Account
(Para No. 5)

S. No.	Vr. No	Date	Particulars of expenditure	Amount (Rs.)	Remarks
1	8	26-12-2017	Advance for office contingency	35,000	Adjusted vide V.No.503/09-8-2018
2	9	20-02-2018	Conducting of Science Day Celebrations	75,000	Adjusted vide V.No.153/22-05-2018
3	5	---	Advance for office contingency	40,000	Adjusted vide V.No.1245/30-12-2017
4	10	---	Conducting of Science Day Celebrations	50,000	Not adjusted
TOTAL				2,00,000	

10. AU College of Science & Technology Account
(Para No. 6)

S. No.	Vr. No	Date	Particulars of expenditure	Amount (Rs.)
1	4	05-05-2017	Towards replacement of tyres	6,800
2	16	25-10-2017	Payment to M/S Kolla Innovatives - for supply of pinters 3 nos)	29,250
TOTAL				36,050

APPENDIX – XVI

(Para No : 13 – 4)

AU School of Distance Education Account

(Para No. 17)

Date	Name of Firm	Bill No/ Date	Number of copies	Number of Pages	Slab rates	Amount paid	Actual applicable Slab Rate	Amount to be paid	Excess paid (Rs.)	Excess paid for colour printing
28-07-2017	M/s Sriram Printers	333/ 5-4-2017	3500	160	Paid 1000*144*0.06=8640 1000*144*0.04=5760 1000*144*0.025=3600 5000*144*0.015=10800 To Be paid 8000*144*0.015= 17280	22,800	0.015	8,400	14,400	
--Do--	--Do--		3500	16	Colour Printing	3,500	0.015	840	2,660	2,660
--Do--	--Do--	334/ 5-4-2017	1000	104	As Above	7,280	0.06	6,240	1,040	
--Do--	--Do--	338/ 5-4-2017	1000	576	As Above	40,320	0.06	34,560	5,760	
10-08-2017	M/s Sriram Printers	340/ 30-5-2017	4000	224	As Above	33,600	0.015	13,440	20,160	

--Do--	--Do--	Do	4000	16	Colour Printing	4,000	0.015	960	3,040	3,040
10-08-2017	--Do--	343/ 30-5- 2017	3000	264	As Above	35,640	0.025	19,800	15,840	
--Do--	--Do--	Do	3000	16	Colour Printing	3,000	0.025	1,200	1,800	1,800
--Do--	--Do--	347/ 30-5- 2017	1000	256	As Above	17,920	0.06	15,360	2,560	
--Do--	--Do--	356/ 7-7- 2017	700	160	As Above	8,268	0.06	6,720	1,548	
--Do--	--Do--	358/ 7-7- 2017	700	128	As Above	6,552	0.06	5,376	1,176	
10-08-2017	M/s Shakthi Graphics	38/3 0-5- 2017	1000	176	As Above	12,320	0.06	10,560	1,760	
--Do--	--Do--	41/7- 7- 2017	700	160	As Above	8,268	0.06	6,720	1,548	
--Do--	--Do--	65/2 5-5- 2017	5000	240	As Above	39,600	0.015	18,000	21,600	
--Do--	--Do--	Do	5000	16	Colour Printing	5,000	0.015	1,200	3,800	3,800
10-08-2017	M/s Sriram Printers	348/ 30-5- 2017	1000	496	As Above	34,820	0.06	29,760	5,060	
10-08-2017	M/s Jeer Printing	305/ 15-6- 2017	1000	368	As Above	25,760	0.06	22,080	3,680	
--Do--	--Do--	307- 7-7- 2017	1200	224	As Above	17,472	0.04	10,752	6,720	
--Do--	--Do--	598/ 26-5- 2017	1000	288	As Above	10,080	0.03	8,640	1,440	
10-08-2017	M/s Espee Printers	1503 /27- 3- 2017	600	64	As Above	1,472	0.03	1,152	320	
--Do--	--Do--	1510 /27- 3- 2017	700	162	As Above	8,424	0.06	6,804	1,620	
--Do--	--Do--	1512 /27- 3- 2017	700	354	As Above	18,408	0.06	14,868	3,540	
10-08-2017	M/s Sriram Printers	342/ 30-5- 2017	5000	176	As Above	29,040	0.015	13,200	15,840	
--Do--	--Do--	Do	5000	16	Colour Printing	5,000	0.015	1,200	3,800	3,800
--Do--	--Do--	357/ 7-7- 2017	700	176	As Above	9,140	0.06	7,392	1,748	

06-11-2017	M/s Sriram Printers	417/ 6-10- 2017	600	352	As Above	16,192	0.06	12,672	3,520	
--Do--	--Do--	408/ 6-10- 2017	600	352	As Above	16,192	0.06	12,672	3,520	
--Do--	--Do--	405/ 6-10- 2017	4000	288	As Above	43,200	0.015	17,280	25,920	
--Do--	--Do--	Do	4000	16	Colour Printing	4,000	0.015	960	3,040	3,040
--Do--	--Do--	406/ 6-10- 2017	10000	256	As Above	61,440	0.015	38,400	23,040	
--Do--	--Do--	Do	10000	16	Colour Printing	10,000	0.015	2,400	7,600	7,600
--Do--	--Do--	419/ 6-10- 2017	8000	264	As Above	55,440	0.015	31,680	23,760	
--Do--	--Do--	Do	8000	16	Colour Printing8000	8,000	0.015	1,920	6,080	6,080
--Do--	--Do--	415/ 6-10- 2017	600	304	As Above	13,984	0.06	10,944	3,040	
06-11-2017	M/s Jear Printing	312/ 6-10- 2017	1500	212	As Above	9,540	0.02	6,360	3,180	
--Do--	--Do--	326/ 6-10- 2017	4000	312	As Above	46,800	0.015	18,720	28,080	
--Do--	--Do--	Do	4000	16	Colour printing	4,000	0.015	960	3,040	3,040
--Do--	--Do--	329/ 6-10- 2017	800	528	As Above	30,624	0.06	25,344	5,280	
--Do--	--Do--	331/ 6-10- 2017	2500	192	As Above	12,000	0.015	7,200	4,800	
--Do--	--Do--	331/ 6-10- 2017	1500	117	As Above	10,530	0.04	7,020	3,510	
--Do--	--Do--	330/ 6-10- 2017	5000	240	As Above	19,200	0.005	6,000	13,200	
--Do--	--Do--	336/ 25-9- 2017	1000	48	As Above	1,680	0.03	1,440	240	
06-11-2017	M/s Espee Printers	0002 /15- 3- 2017	600	290	As Above	13,248	0.06	10,440	2,808	
--Do--	--Do--	0003 /30- 3- 2017	600	193	As Above	8,878	0.06	6,948	1,930	
--Do--	--Do--	4000 /22- 7- 2017	1000	66	As Above	4,620	0.06	3,960	660	
--Do--	--Do--	0005	1000	320	As Above	22,400	0.06	19,200	3,200	

		/7-9-2017								
07-12-2017	M/s Sriram Printers	5/6-10-2017	1500	160	As Above	14,400	0.04	9,600	4,800	
--Do--	--Do--	Do	1500	16	Colour printing	1,500	0.04	960	540	540
--Do--	--Do--	413/6-10-2017	1500	192	As Above	17,280	0.04	11,520	5,760	
--Do--	--Do--	Do	1500	16	Colour printing	1,500	0.04	960	540	540
--Do--	--Do--	410/6-10-2017	5000	64	As Above	5,040	0.005	1,600	3,440	
--Do--	--Do--	Do	5000	16	Colour printing	5,000	0.005	400	4,600	4,600
--Do--	--Do--	416/6-10-2017	10000	48	As Above	5,040	0.005	2,400	2,640	
--Do--	--Do--	Do	10000	16	Colour printing	10,000	0.005	800	9,200	9,200
--Do--	--Do--	409/6-10-2017	1000	48	As Above	1,680	0.03	1,440	240	
--Do--	--Do--	Do	1000	16	Colour printing	1,000	0.03	480	520	520
07-12-2017	M/s Espee Printers	0006/26-8-2017	20000	2	As Above	780	0.015	600	180	
07-12-2017	M/s Jeer Printing	338/13-10-2017	20000	12	As Above	4,680	0.015	3,600	1,080	
--Do--	--Do--	339/13-10-2017	10000	12	As Above	2,880	0.015	1,800	1,080	
--Do--	--Do--	340/13-10-2017	5000	12	As Above	1,815	0.015	900	915	
11-01-2018	M/s Sriram Printers	025/18-10-2017	800	472	As Above	27,492	0.06	22,656	4,836	
--Do--	--Do--	026/18-10-2018	1200	320	As Above	24,960	0.04	15,360	9,600	
--Do--	--Do--	032/18-10-2017	600	320	As Above	14,812	0.06	11,520	3,292	
--Do--	--Do--	033/18-10-2017	2000	191	As Above	21,060	0.04	15,280	5,780	

--Do--	--Do--		2000	16	Colour printing	2,000	0.04	1,280	720	720
--Do--	--Do--	034/18-10-2017	1000	112	As Above	7,910	0.06	6,720	1,190	
--Do--	--Do--	35/22-10-2017	600	288	As Above	13,248	0.06	10,368	2,880	
--Do--	--Do--	36/28-10-2017	1000	344	As Above	23,880	0.06	20,640	3,240	
--Do--	Do	37/28-10-2017	1000	192	As Above	13,370	0.06	11,520	1,850	
11-01-2018	M/s Espee Printers	0018/15-5-2017	600	610	As Above	27,968	0.06	21,960	6,008	
16-02-2018	M/s Espee Printers	24/10-11-2017	1100	24	As Above	888	0.02	528	360	
31-03-2018	M/s Sriram Printers	55/1-12-2017	1000	352	As Above	24,500	0.06	21,120	3,380	
--Do--	--Do--	70/30-12-2017	1000	48	As Above	1,680	0.03	1,440	240	
31-03-2018	M/s Shakthi Graphics	01/14-2-2018	800	104	As Above	6,148	0.06	4,992	1,156	
TOTAL									3,91,975	50,980

APPENDIX – XVII

(Para No : 14 – 1)

AU School of Distance Education Account

(Para No. 15)

Vr. No	Date	Name of Firm	Purpose	Paper clipping	Amount paid	IT
1	2	3	4	5	6	7
171	24-05-2016	M/s Max Advertising, VSP	BA/B.Com Common Entrance Examination in July-2017	5 types of papers	3,73,100	8,525
182	27-05-2017	M/s The Hans India Pvt Ltd.	Courses on offer	Clipping	9,800	200
183	27-05-2017	M/s Sreya Broadcasting Pvt Ltd, Hyderabad	Courses on offer		4,900	100

185	27-05-2017	M/s Max Advertising, VSP	BA/B.Com/ BSc Examinations for Academic Year-2016-17	4 types of papers	1,72,530	3,521
186	27-05-2017	M/s AGA Publications, VSP	BA/B Com/BSc Examinations for Academic Year-2016-17	Clipping	30,682	626
187	27-05-2017	M/s Sri Visnu Media Ltd. VSP	BA/B Com/BSc Examinations for Academic Year-2016-17	Clipping	67,140	1,370
263	20-06-2017	M/s Bennett & Coleman Co Ltd.	Courses on offer	Clipping	9,800	100
264	20-06-2017	M/s Rachana Television PVT Ltd, Hyderabad	Courses on offer	Clipping	9,800	100
289	27-06-2017	M/s Max Advertising, VSP.	PG & Professional Courses eExaminations - 2017	3 types of papers	1,53,734	3,137
290	27-06-2017	M/s AGA Publications, vsp.	PG & Professional Courses eExaminations - 2017	Clipping	30,682	626
350	11-07-2017	M/s Athithi Publications, VSP	BA/B Com/BSc Examinations for Academic Year-2016-17	Clipping	4,900	100
460	28-07-2017					8,280
461	28-07-2017					12,881
485	02-08-2017	Mana Alayalu Magazine	BA/B Com, common Entrance july 2017	Clipping	4,900	
486	02-08-2017					300
488	02-08-2017	M/s AGA Publications	BA/B.Com Common Entrance Examination in July-2017	Clipping	9,800	
629	30-08-2017	M/s Srikan Publications	Courses on offer	Clipping	1,960	
630						40
631	30-08-2017	M/s Max Advertising, VSP.	BA/B.Com Common Entrance Examination in July-2017	3 papers	1,66,584	
632	30-08-2017	M/s AGA Publications, VSP	B Ed Entrance Examinations-Sep-2017	Clipping	15,251	
633	30-08-2017					3,711
718	19-09-2017	M/s Sri Surya Chaithanya Vikas Publications	Courses on offer	Clipping	1,960	
709						40
738	23-09-2017	M/s Max Advertising VSKP	MBA-MCA Entrance-cum-Admissions-2017	3papers	1,62,257	
739	23-9-2017	--Do--	General Admissions - 2017	4 papers	5,81,885	
740						15,186
782	17-10-2017	--Do--	UG Calender Year Batch Examinations / Nov-Dec-2017	Clipping	1,71,028	
783						3,490
787	21-10-2017	M/s Max Advertising, VSP	BA/B.Com Common Entrance Examination in July-2017	Clipping	2,74,554	
788	21-10-2017					5,603

1022	29-12-2017	M/s Visakha Samacharam Magazine	Courses on offer	Clipping	4,900	
1023						100
1024	29-12-2017	M/s Vidhi Vilasam Magazine	Courses on offer	Clipping	9,800	
1025						200
1044	03-01-2018	M/s Spark Advertising & Marketing Agency, VSP	BA/B Com common entrance Examination Dec-2017	Clipping	29,400	
1233	14-02-2018	M/s Andhra Prabha Publications	Courses on offer	Clipping	9,800	
1234	14-02-2018	M/S Vizag Film society	Courses on offer	Clipping	14,700	
1235						500
1236	14-02-2018	M/s Prajasakthi, VSP.	Courses on offer	Clipping	9,800	
1237						200
1255	15-02-2018	M/s Vijayabavuta, VSP	Courses on offer	Clipping	2,940	
1257	15-02-2018	M/s Sai Teja Publications, VSP	Courses on offer	Clipping	1,960	
1258						140
1259	15-02-2018	M/s Ushodaya Enterprises, VSP	Courses on offer	Clipping	1,000	
1324	06-03-2018	M/s Ushodaya Enterprises, VSP	Courses on offer	Clipping	20,065	
1325	06-03-2018	M/s Hyderabad Media House	Courses on offer	Clipping	9,800	
1326	06-03-2018	M/s Express Publications	Courses on offer	Clipping	14,700	
1327						940
1328	06-03-2018	M/s Hunter Vision	Courses on offer	Clipping	2,940	
1329	06-03-2018	M/s Praja leader	Courses on offer	Clipping	1,960	
1330						590
1331	06-03-2018	AU Journalists Association	Courses on offer	Clipping	4,900	
1332	06-03-2018	M/s Today News Head Lines	Courses on offer	Clipping	1,960	
1334	06-03-2018	M/s Sea Shore Walkers Club	Courses on offer	Clipping	4,900	
1335						40
1336	06-03-2018	M/s Andhra-9, VSP	Courses on offer	Clipping	1,960	
1337	06-03-2018	M/s news Fire	Courses on offer	Clipping	1,960	
1352	12-03-2018	M/s Act Disital Home Entertainment Pvt Ltd	Courses on offer		1,960	
1417	28-03-2018	M/s Visakhi Varthalu	Courses on offer	Clipping	4,900	
1418						100
1475	31-03-2018	M/s Max Advertising, VSP	BA/B Com, BSc e Examinations Acadamic year-2017-2018	Clipping	2,08,883	
1476						4,263

1477	31-03-2018	M/s THG Publication Pvt Ltd, VSP	Courses on offer	Clipping	9,800	
1478						200
1479	31-03-2018	M/s Max Advertising, VSP	BA/B Com, & Computer courses calender year batch 2018	Clipping	1,50,058	
1480						3,062
1502	31-03-2018	M/s Sareya Broadcasting Pvt Ltd	Courses on offer		9,800	
1503						200
TOTAL					27,92,093	78,471
GRAND TOTAL = 27,92,093 + 78,471 = 28,70,564						

APPENDIX - XVIII

(Para No : 14 – 2)

AU School of Distance Education Account

(Para No. 19)

Vr No.	Date	Firm Name	Amount (Rs.)	IT	CTO
458	28-07-2017	M/s Shakti Graphics	16,567	8,280	12,881
523	10-08-2017		3,61,358		
1527	31-03-2018		1,83,151		
51	04-05-2017	M/s Espee Printers	1,800		
530	10-08-2017		2,73,387		
826	06-11-2017		2,56,432		
952	07-12-2017		19,741		
1076	11-01-2018		4,00,138		
1077	11-01-2018			36,038	
1184	02-02-2018		41,046		
1264	16-02-2018		11,538		
1376	19-03-2018		24,165		
527	10-08-2017		4,82,762		
528	10-08-2017			11,525	
529	10-08-2017				
825	06-11-2017	7,47,036			
953	07-12-2017	1,53,509			
954	07-12-2017		10,062		
1073	11-01-2018	2,21,471			
1186	02-02-2018	2,73,668			
1187	02-02-2018		7,071		
1265	16-02-2018	52,018			
1266	16-02-2018		6,176		
1375	19-03-2018	1,09,890			
1447	31-03-2018	2,97,004			
1448	31-03-2018			6,542	
		M/s Jear Printing			

1528	31-03-2018		94,260			
1529	31-03-2018			7,491		
1074	11-01-2018	M/s Coastal Printers & Publications	70,034			
1185	02-02-2018		30,189			
1445	31-03-2018		14,787			
1458	31-03-2018		2,388			
1525	31-03-2018		37,091			
827	06-11-2017		M/s Bharani Printers	63,790		
828	06-11-2017				51,404	
459	28-07-2017	M/s Sriram Printers	3,30,284			
520	10-08-2017		4,74,141			
521	10-08-2017			11,320		
522	10-08-2017				17,608	
524	10-08-2017		1,02,178			
525	10-08-2017			11,066		
526	10-08-2017				17,213	
531	10-08-2017		1,98,222			
532	10-08-2017			11,259		
533	10-08-2017				17,513	
824	06-11-2017		14,40,166			
951	07-12-2017		3,17,564			
1075	11-01-2018		10,66,280			
1263	16-02-2018		2,37,589			
1340	06-03-2018		12,176			
1377	19-03-2018	1,45,158				
1378	19-03-2018		5,722			
1416	28-03-2018	5,683				
1446	31-03-2018	7,294				
1459	31-03-2018	4,60,468				
1460	31-03-2018		9,492			
1526	31-03-2018	50,881				
290	27-06-2017	Books Binding (O.Tulasi Das)	9,720			
515	09-08-2017	--Do--	9,780			
Total Expenditure towards Printing Jobs outside as per Cash Books			91,06,804	1,93,448	65,215	
GRAND TOTAL = 91,06,804 + 1,93,448 + 65,215 = 93,65,467						

APPENDIX - XIX

(Para No : 14 – 6)

1. AU College of Pharmacy Account

(Para No. 7)

Vr No. & Date	To whom Given	Purpose	Amount (Rs)
31/ 15-09-2017	Sri G. Nageswa Rao	Velugu Kiranam Paper Ad.	3,000
54/16-03-2018	Sri P. Satya Rao	Annual Celebrations	15,000
TOTAL			18,000

2. AU Science College Hostel Account

(Para No. 5)

Vr. No.	Date	Particulars	Amount (Rs.)
302	03-04-2017	M/s Friends Media Network Pvt. Ltd. (Towards Ugadi Greetings)	2,000
387	03-05-2017	Vishnu Media Greetings to VC	2,000
25	22-07-2017	Velugukirnam Magazine (Towards Greetings to Prof. Siva Prasad)	3,000
74	22-08-2017	M/s Friends Media Network Pvt. Ltd. (Towards 19 th Anniversary Greetings to Leader News Paper)	2,000
127	23-09-2017	M/s Ushodaya Enterprises (Towards Birthday Greetings to VC)	2,000
214	29-11-2017	M/s Jagathi Publications Pvt Ltd.	1,000
TOTAL			12,000

3. AU Research Sholars Hostel Account
(Para No. 8)

Vr No.	Date	To whom paid	Items purchased	Amount (RS.)
35	03-05-2017	Sakshi News Paper	Paper ad- greeting congratulating to VC	2,000
103	25-07-2017	Velugu Kiranam Monthly Magazine	Greetings to AU VC Prof. G.Nageswara Rao towards 1 st Anniversary Celebrations dated on 14-07-2017	3,000
179	22-09-2017	M/s Flash Mail Advertisement	Greetings to AU Vice Chancellor Prof.G.Nageswara Rao and Registrar Prof.V.Umamaheswara Rao towards Teacher"s Day Celebrations dated on 05-09-2017	2,000
180	04-09-2017	M/s Ushodaya Enterprises Private Limited	Greetings to A.U.Vice Chancellor Prof.G.Nageswara Rao towards Birth Day Celebrations dated on 15-08-2017	2,000
181	22-09-2017	M/s Jagati Publications Limited	Greetings to A.U.Vice Chancellor Prof.G.Nageswara Rao towards Birth Day Celebrations dated on 15-08-2017	1,500
289	09-01-2018	M/s Ushodaya Enterprises Private Limited	Greetings to A.U.Vice Chancellor Prof.G.Nageswara Rao towards Happy New Year celebrations 2018	1,500
300	22-01-2018	M/s Jagati Publications Limited	Greetings to A.U.Vice Chancellor Prof.G.Nageswara Rao towards New Year Celebrations	1,500
TOTAL				13,500

4. AU Arts College Hostel Account
(Para No. 10)

Vr. No.	Date	Particulars	Amount (Rs.)
3534	14-12-2017	Velugukiranam Magazine (Towards Advertisemnt for Greetings)	3,000
3564	12-01-2018	M/s Ushodaya Enterprises,	2,000
3565	12-01-2018	Vasantham Magazine (Towards Greetings to Chief Warden)	3,000
TOTAL			8,000

**5. AU Engineering Mens Hostel Account
(Para No. 12)**

Vr. No.	Date	Particulars	Amount (Rs.)
02	01-07-2017	M/s Spoorthy Marketing Pvt. Ltd.	2,000
15	11-07-2017	M/s Leader Friends Media Network Pvt Ltd (Towards Retirement Greetings)	3,000
16	11-07-2017	M/s Ushodaya Enterprises Pvt. Ltd. (Towards Retirement Greetings)	3,500
34	26-07-2017	Velugu Kiranam Magazine (Towards Greetings to Vice Chancellor)	3,000
89	28-8-2017	M/s Leader Friends Media Network Pvt Ltd (Towards Anniversary of Leader Magazine)	2,000
415	10-04-2017	Leader Friends Media Network (Towards Ugadi Greetings)	2,000
437	03-05-2017	M/s Sri Vishnu Media (Towards Greetings to VC & Registrar)	2,000
456	25-05-2017	M/s Jagati Publications Ltd. (Towards New Year Greetings to VC)	1,000
108	14-09-2017	M/s Flash Mail (Towards Greetings on Teachers Day)	2,000
109	15-09-2017	M/s Ushodaya Enterprises Pvt. Ltd. (Towards Birth Day Greetings to VC)	2,000
111	18-09-2017	M/s Jagati Publications Ltd. (Towards Independence day Greetings to VC)	1,500
294	05-01-2017	M/s Ushodaya Enterprises Pvt. Ltd. (Towards New Year Greetings to VC & Registrar)	2,000
329	08-02-2017	M/s Flash Mail (Towards New Year Greetings to VC & Registrar)	2,000
341	20-02-2017	M/s Prajasakti Daily (Towards 2017 Calendar Advertisement)	5,000
360	28-02-2017	M/s Ushodaya Enterprises Pvt Ltd. (Towards Sastipurti Greetings to Registrar)	2,000
145	10-10-2017	M/s Sri Vishnu Media (Towards Greetings to VC)	2,000
158	18-10-2017	M/s Prajasakti Daily (Towards 37th Anniversary Greetings)	4,000
227	13-12-2017	Velugu Kiranam Magazine (Towards 3rd Anniversary Greetings)	2,000
260	08-01-2018	M/s Ushodaya Enterprises	2,000
262	08-01-2018	M/s Sri Kanaka Durga Grill Works	5,000
270	24-01-2018	MN/s Jagati Publications Ltd.	1,500

		(Towards New Year Greetings to VC)	
271	24-01-2018	M/s Flash Mail (Towards New Year Greetings to VC)	1,500
290	15-02-2018	Velugukiranam Magazine (Towards Greetings)	2,500
TOTAL			55,500

APPENDIX - XX

(Para No : 26 – 2)

1. AU College Development Council Account

(Para No. 5)

Sl. No.	DD No.	Date	Amount (Rs)	Date of sending to Bank
1	635627	17-05-2017	5,000	04-07-2017
	635624	17-05-2017	15,000	
	654224	22-06-2017	10,000	
	716701	27-06-2017	25,000	
	997534	26-17-2017	1,360	
	427954	29-06-2017	15,000	
	427952	29-06-2017	5,000	
	427956	29-06-2017	6,500	
	000959	06-06-2017	22,000	
	929953	09-05-2017	20,000	
	028171	11-05-2017	5,000	
	848650	28-05-2017	10,000	
716604	26-05-2017	17,000		
Total			1,56,860	
2	145813	14-06-2017	58,905	30-08-2017
	145007	14-06-2017	8,250	
	127740	28-06-2017	6,500	
	359756	28-06-2017	5,000	
	Total			78,655
3	841577	31-07-2017	6,500	06-10-2017
	109686	31-08-2017	6,500	
	109687	31-08-2017	5,500	
	357274	30-08-2017	6,500	
	388450	31-08-2017	6,500	
	362534	31-08-2017	6,500	
	716427	30-08-2017	6,500	
	362537	31-08-2017	6,500	
357277	31-08-2017	6,500		

	927272	05-08-2017	6,500	
	317219	31-08-2017	15,000	
	317218	31-08-2017	6,500	
	388460	31-08-2017	6,500	
	985322	30-08-2017	1,320	
	336678	30-08-2017	6,500	
	338671	30-08-2017	8,450	
	648348	19-08-2017	6,500	
	010783	30-08-2017	6,500	
	402372	23-08-2017	1,900	
	346665	30-08-2017	6,500	
	658653	28-08-2017	6,500	
	685407	31-08-2017	6,500	
	Total		1,42,670	
4	479883	12-09-2017	6,500	4-12-2017
	789638	15-09-2017	6,500	
	789635	15-09-2017	600	
	253374	30-09-2017	8,000	
	428254	21-09-2017	90	
	043856	22-09-2017	4,810	
	043850	22-09-2017	2,420	
	024322	25-09-2017	6,500	
	043862	22-09-2017	21,480	
	225533	26-09-2017	6,500	
	477668	11-10-2017	9,190	
	737272	11-10-2017	6,500	
	043922	16-10-2017	12,460	
	479969	16-10-2017	9,530	
	356428	17-10-2017	17,000	
	47706	26-10-2017	6,920	
	467175	26-10-2017	6,500	
	467177	26-10-2017	5,000	
	162658	10-10-2017	6,500	
	356054	04-10-2017	5,000	
	774483	08-11-2017	6,500	
	774480	08-11-2017	6,500	
	443924	02-11-2017	6,500	
	043975	02-11-2017	6,500	
	TOTAL		1,74,000	

**DEPUTY DIRECTOR
STATE AUDIT : ANDHRA UNIVERSITY
VISAKHAPATNAM**