



**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

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

**FOR THE YEAR
2018 -19**

**AUDIT REPORT ON THE ACCOUNTS OF
ANDHRA UNIVERSITY, VISAKHAPATNAM
FOR THE YEAR 2018-19**

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

Time taken for Audit : From : November -2019
To : October - 2020.

The following are the Executive Authorities during the year 2018-19:

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

Prof. G.Nageswara Rao
01-04-2018 to 31-03-2019

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

Prof. K.Niranjan
01-04-2018 to 31-03-2019

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

Smt D.Vijaya Bharathi
01-04-2019 to 31-03-2020

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 2018-19, Andhra University, Visakhapatnam has **35** Auditable Institutions under its management. **The audit for the year 2018-19 was conducted from November - 2019 to October-2020.**

AUDIT OBJECTIONS

As many as **106** Objections involving an amount of **Rs.25,75,33,725/-** were pointed out during the audit for the year 2018-19 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. 338.92** Crores will be received towards **Block Grant** from the Government. The Government of Andhra Pradesh had released an amount of **Rs. 313.16** Crores only towards Block Grant during the year 2018-19.

In addition to this, University has an amount of Rs.170.75 Crores as internal resources. Apart from this, the University has received an amount of Rs.10 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 and Flexies. An amount of **Rs. 1506.67 Crores** 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 2018-19 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, 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 2018-19 were renewed subsequently resulting in financial loss to the institution.

GENERAL OBSERVATIONS

1. Annual Accounts not properly maintained :

The following are the audit observations in the A.U. Annual Accounts for the year 2018-19:

- 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 Collection Account, SBI A/c No.10428602531	2,03,04,637-70	2,21,07,949-62	(-) 18,03,311-92
		21,492-70	(-) 474.38	(-) 21,967-08
2	School of Distance Education Academic Fee Account Syndicate Bank A/c No.358421400023	30,828-35	(-) 1,41,43,392-45	(-) 1,41,74,220-80
		52,374-72	(-) 98,93,386-16	(-) 99,45,760-88
3	AU Examination Account A/cNo.105611011000144	55,09,441-11	32,24,170-12	22,85,270-99
		61,87,085-06	27,67,491-09	34,19,593-97
4	AU Exam Fee Payment Account A/c No.241101000082	24,97,241-79	23,24,709-00	1,72,532-79
		20,13,707-00	18,49,264-21	1,64,442-79
5	Examination (Tech Process) Account SBI I Collect Account A/c No.33501463240	11,68,64,763-21	7,62,01,735-31	4,06,63,027-90
		71,53,096-41	60,97,163-84	10,55,932-57
6	UGC Acoount A/c No.10428603147	10,090-00	(-) 79,95,927-50	(-) 80,06,017-50
		10,876-20	(-) 38,23,660-40	(-) 38,34,536-60
7	AU College of Engineering (Autonomous) Deposit Fund Account A/c No.10228071435	6,18,69,745-37	5,91,67,581-87	27,02,163-50
		5,53,12,397-37	5,24,79,380-37	28,33,017-00
8	AU College of Engineering (Autonomous)	2,71,48,090-00	2,53,29,247-00	18,18,843-00

	Principal General Account A/c No.133311100000487	2,88,33,116-00	2,88,10,414-00	22,702-00
9	AU College of Engineering for Women Tuition Fee Account A/c No.133310100009239	6,75,44,551-75	8,56,93,490-75	(-) 1,81,48,939-00
		1,47,89,755-75	3,30,23,083-75	(-) 1,82,33,328-00
10	AU College of Science & Technology - TC Fee Deposit Account A/c No.33431437242	5,78,924-00	3,16,815-00	2,62,109-00
		9,81,976.50	8,27,368-00	1,54,608-50
11	AU College of Science & Technology – Board of Research Account A/c No.30326888516	31,40,887-51	29,85,060-00	1,55,827-51
		39,48,266-50	36,73,817-00	2,74,449-50
12	AU College of Science & Technology – ACD Fee Account A/c No.10428603205	34,24,045-80	12,31,316-80	21,92,729-00
		3,64,82,519-80	3,42,39,458-80	22,43,061-00
13	AU Examination Certificate Fee Payment Account A/c No.241101000083	9,66.919-00	9,68,446-00	(-) 1,527-00
		2,34,61,323-00	2,30,06,064-00	4,55,259-00
14	AU Examination Tech Process Account A/c No.006005010847	7,10,63,562-00	7,03,59,560-57	7,04,001-43
		12,75,10,995-87	12,58,53,226-04	16,57,769-83
15	AU Examination Account A/c No.409868521	1,45,09,150-69	1,42,89,942-69	2,19,208-00
		2,28,714-69	9,506-69	2,19,208-00
16	AU College Development Council Account A/c No.105610011002048	7,453-06	(-) 3,40,503-94	(-) 3,47,957-00
		7,738-06	(-) 10,02,278-94	(-) 10,10,017-00
17	AU Yoga Account A/c No.31605969637	45,03,036-35	42,79,930-67	2,23,105-68
		48,78,393-42	48,77,377-41	1,016-01
18	AU NSS Account A/c No.30510686289	14,48,838-62	(-) 20,960-48	14,69,799-10
		15,24,679-62	4,23,272-52	11,01,407-10
19	AU College of Arts & Commerce Deposit Fund Account A/c No.10428602053	4,75,141-93	(-) 4,03,924-07	8,79,066-00
		10,65,108-46	(-) 1,99,883-54	12,64,992-00

20	AU College of Arts & Commerce Academic Fee Account A/c No.10428603192	50,034-10	70,189-14	(-) 20,155-04
		50,170-10	12,06,585-14	11,56,415-04
21	AU College of Engineering (Autonomous) Staff Development Fund Account A/c No.133310011002502	71,86,929-32	71,69,514-32	17,415-00
		2,42,67,432-32	2,42,66,951-32	481-00
22	AU College of Engineering (Autonomous) Endowment Fund Account A/c No.133310011002637	95,13,489-00	94,09,482-00	1,04,007-00
		2,14,11,068-00	2,11,97,091-00	2,13,977-00
23	AU College of Engineering (Autonomous) Deposit Fund Account A/c No.133311011000081	16,58,54,953-91	16,55,34,578-91	3,20,375-00
		2,01,51,474-91	1,98,82,998-91	2,68,476-00
24	AU College of Engineering (Autonomous) Visweswarayya Ph.D Scheme Account A/c No.36096010975	9,41,770-00	16,53,291-00	(-) 7,11,521-00
		34,71,593-50	34,67,846-50	3,747-00
25	AU College of Engineering (Autonomous) Registrar Account A/c No.30077288553	39,60,078-00	10,82,724-00	28,77,354-00
		41,00,510-00	10,82,724-00	30,17,786-00
26	AU College of Engineering (Autonomous) Registrar Account A/c No.30077288553	31,59,796-00	26,73,646-00	4,86,150-00
		8,02,14,875-00	5,94,12,464-00	2,08,02,411-00
27	AU College of Engineering for Women - Tuition Fee Account A/c No.219511100000380	1,39,01,270-00	1,39,00,975-00	295-00
		41,64,341-00	41,63,926-00	415-00
28	AU College of Engineering for Women - Special Fee Account A/c No.133310100006454	73,49,555-50	71,84,945-50	1,64,610-00
		97,15,461-50	96,95,599-50	19,862-00
29	AU College of Engineering for Women – Social Welfare Scholarship Account	10,09,292-50	2,46,61,961-00	(-) 2,36,52,668-50
		1,57,768-50	2,53,90,785-50	(-) 2,52,33,017-00

	A/c No.31501150638			
30	AU College of Pharmaceutical Sciences Account A/c No.33303576011	39,77,619-75	38,26,811-75	1,50,808-00
		54,11,100-35	51,18,484,85	2,92,615-50
31	AU College of Pharmaceutical Sciences – ACD Fee Account A/c No.36154048554	29,28,193-50	39,16,193-50	(-) 9,88,000-00
		1,84,12,544-50	2,01,34,544-50	(-) 17,22,000+

2.Other Observations :

(i) Wasteful expenditure incurred on advertisements for conveying personal greetings.

On observation, it is noticed that an amount of **Rs.71,480/-** has been incurred on advertisements for conveying personal greetings to the officials. Meeting expenditure from public funds for such expenditure is a wasteful expenditure. **(Para No. 14.4 of the Audit Report)**

(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. 6,21,601/-** and it needs to be recovered from the persons held responsible. **(Para No.13.1 of the Audit Report)**

(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 out side 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.1,15,14,128/-** has been spent on print jobs that were entrusted to out side agencies. **(Para No. 14.1 of the Audit Report)**

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.

Sl No	Year	Amount (Rs)
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8. Demnad Drafts within the the institution

not relaised time – Loss to
:

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. 3,07,32,926/-** 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:

1	2016-17	96,40,086
2	2017-18	1,08,01,444
3	2018-19	1,02,91,396
TOTAL		3,07,32,926

10. Receipts & Charges :

The Gross Receipts and Charges of Andhra University, Visakhapatnam for the year 2018-19 are given below :

Gross Receipts : Rs. _____

Gross Charges : Rs. _____

Receipts :

Sl. No	Account	Details of Receipt As per Annual Account	Amount (Rs)
1	P.D. Account	From Government as Block Grant	3,13,16,63,622
2	Examination Account	Towards Examination Fees & others	4,62,54,267
		SBI-I Collect Account	10,84,20,315
		Tech Process Account	25,19,68,779
3	College Development Council (CDC) Account	Affiliation Fee, Registration Fee etc	15,36,43,597
		Affiliated Colleges Inspection Fee	69,13,081

4	Dr. B.R.Ambedkar College of Law Account	Principal Account	32,40,174
		Academic Fee Account	66,67,788
		Scholarship from AP Govt.	68,86,534
5	College of Science & Technology Account	Academic Fee Account	3,70,08,791
		T.C. Fee Deposit Account	6,03,950
		Board of Research Studies Account	6,88,757
6	College of Arts & Commerce Account	Academic Fee Account	2.36,19,728
		Deposit Fund Account	24,39,304
		Tuition Fee Payments Account	78,81,066
7	Pharmacy College Account	Admission Fee, Self Finance etc. Account	29,03,869
		Academic Fee Account	1,64,63,000
		Scholarship Account	86,69,928
8	Engineering College (Autonomous) Account	Principal General Account	9,59,500
		Scholarship Account	38,76,396
		Scholarship Account (A/c No.3064272749)	6,32,54,203
		Corpus Fund Account -IRG Interest	7,59,275
		Depreciation Fund A/c- IRG Interest	7,57,767
		Accreditation Fund- IRG Interest	69,47,459
		Endowment Account	1,19,47,639
		Visweswarayya Ph.D Scheme Account	9,28,555
		Deposit Fund Account	1,63,09,876
		Deposit Fund Account (A/c No.1333311011000081)	20,59,03,827
9	Self Finance Account	Receipt	10,28,762
10	Engineering College for Women Account	Tuition Fee Account	2,02,63,620
		Tuition Fee Account (A/c No.133310100009239)	1,85,46,212
		Scholarship Account	2,43,54,116
		Special Fee Account	25,89,938
11	General Revenue Account	Academic Fee, Leases etc. Account	25,87,32,670
12	University Grants Commission (UGC) Account	UGC Grant Account	8,31,14,149
13	School of Distance Education	Collection Account	3,53,19,716

	Account	Academic Fee Account	19,05,04,136
14	Yoga & Consciousness Account	Fees & Interest Account	29,63,601
15	Deposit Fund Account	Ongoing Projects Account	8,15,04,563
16	Endowment Fund Account	Donations Account	1,10,97,838
17	Contributory Pension Scheme Account	Contributions Account	6,98,92,850
18	Bay of Bengal Account	Ongoing / New Projects Account	1,07,51,177
19	Corpus Fund Account	Corpus Fund	2,80,47,242
	Provident Fund Account	Contributions	30,65,78,543
19	I.A.S.E. Account	Scholarship Account	
		Principal Account	
20	High School Account	Grant from DEO, Vsp	8,93,932
21	Population Research Centre Account	Realisation of Flexis, Interest etc.	
22	NSS Account	Grant from AP Govt.	
23	DST Purse Project Account	Grant	
24	CSIR Account	Fund received	
25	EMD & Security Deposit Account	Deposits	
26	IUT & ICGS Account	Grant from Government	
27	Defence Education Programme Account	Grant from Government	
28	RUSA Funds Account	Grant from State Government	
TOTAL			

Charges:

Sl. No	Account	Details of Charges As per Annual Account	Amount (Rs)
1	Salary Account	Towards Salary & Pension	
2	Examination Account	Towards Paper Setting, TA, DA, Stationary, Printing etc	
3	College Development Council Account	Affiliated Colleges Inspection Expenditure	
4	Dr. B.R.Ambedkar College of Law Account	Scholarship Account	
		Other Expenditure	
5	College of Science & Technology Account	T.C. Fee Deposit Account	
		Other Charges	
6	College of Arts & Commerce Account	Deposit Fund Account	
7	General Revenue Account	Works, Development, Academic etc.	
8	University Grants Commission (UGC) Account	Towards Remunerations & Projects etc	
9	Endowment Fund Account	Towards Gold Medal making & Endowment Lecture	

10	IUT & ICGS Account	For Tournaments	
11	Yoga & Consciousness Account	Towards Salaries & Contingencies	
12	Deposit Fund Account	Ongoing Projects	
13	School of Distance Education Account (Collection Account)	Towards Remunerations, Paper Setting, TA, DA, Stationary, Printing etc	
		Academic Fee Account	
14	Self Finance Account	Salaries etc.	
15	Bay of Bengal Account	Ongoing / New Projects	
16	Pharmacy College Account	Towards contingencies & other expenditure	
		Scholarship Account	
17	Engineering College (Autonomous) Account	Scholarship Account	
		Deposit Fund Account	
		Principal General Account	
		Visweswarayya Ph.D Scheme Account	
18	Engineering College for Women Account	Scholarship Account	
		Tuition Fee Account	
		Special Fee Account	
		Department Contingencies	
19	I.A.S.E. Account	Scholarship Account	
		Principal Account	
20	NSS Account	Programme Expenditure	
21	DST Purse Project Account	Project Expenditure	
22	Population Research Centre Account	Project Expenditure	
23	EMD & Security Deposit Account	Refund of Deposits	
24	CSIR Account	Expenditure towards projects	
25	Defence Education Account	Towards Defence Education Programme	
26	RUSA Account	Towards procurement of Bio-metric Devices/Works	
TOTAL			

Investments: Flexies

Sl. No	Account	Amount (Rs)
1	Block Grant Account (A/c No.10428603363)	392,94,41,000
2	UGC Account (Account No.10428603147)	11,75,99,000
3	General Revenue Account (A/c No.10428603374)	206,86,84,000
4	Examination Account	7,50,02,535

	(Account No.105611011000144)	
5	School of Distance Education Collection Account (Account No.10428602531)	5,18,90,000
6	School of Distance Education Account – Academic Fees Account (Account No.3584214000023)	17,92,75,000
7	Deposit Fund Account (A/c No.10428602031)	9,12,73,522
8	Corpus Fund Account (A/c No.10428602097)	4,56,06,000
9	Endowment Fund Account (A/c No.10428602133)	2,60,14,000
10	College Development Council Account (A/c NO.105610011002048)	35,16,40,000
11	College Development Council Account (A/c NO.105610100045426)	133,92,47,898
12	Loans & Advances Account (A/c No.10428603465)	3,83,92,000
13	AU Contributory Pension Account (A/c No.30256924483)	14,18,97,000
14	Providen Fund Account (A/c No.10428602199)	60,42,48,000
15	AU DST-Purse Account (A/c No.31039692587)	8,66,000
16	AU CSIR Account (A/c No.10428602360)	3,54,000
17	Common Entrance Test Account (A/c No.105611100001149)	144,67,41,752
18	Directorate of Admissions Account (A/c No.105611100001158)	151,09,51,992
19	AU College of Arts & Commerce Academic Fee Account (A/c No.10428603192)	2,24,35,000
20	Dr. BR Ambedkar College of Law Academic Fee Account (A/c No.10428603216))	1,02,57,000
TOTAL		1205,18,15,699

Investments: Fixed Deposits

Sl. No	Account	Amount (Rs)
1	General Revenue Account (A/c No.105611011000144)	102,00,37,237

2	Examination – SBI Collect Account (A/c No.33501463240)	33,00,00,000
3	Examination Account (A/c No.409868521)	30,17,16,258
4	College Development Council Misc & Other Charges Account (A/c No.105610100045426)	18,00,00,000
5	UGC Account (A/c No.10428603147)	3,09,00,972
6	Corpus Fund Account (A/c No.10428602097)	24,65,24,512
7	Endowment Fund Account (A/c No. 10428602133)	4,74,94,341
8	Loans & Advances Account (A/c No.10428603465)	3,36,39,555
9	AU Contributory Pension Sceme Account (A/c No.30256924483)	8,62,40,303
10	Provident Fund Account (A/c No.10428602199)	12,72,54,748
11	AU NSS Account (A/c No.30510686289)	1,11,07,934
12	EMD & Security Deposit Account (A/c No.35822010022359)	86,02,120
13	Directoratee of Admissions Common Entrance Account (A/c No.105611100001149)	16,00,00,000
14	Directoratee of Admissions (A/c No.105611100001158)	13,23,35,438
15	AU College of Engineering (Autonomous) – Maintenance Fund Account (A/c No.133310011002501)	1,00,00,000
16	AU College of Engineering (Autonomous) – Corpus Fund Account (A/c No.133310011002503)	2,40,00,000
17	AU College of Engineering (Autonomous) – Depreciation Fund Account (A/c No.133310011002503)	2,50,00,000
18	AU College of Engineering (Autonomous) – Deposit Fund Account (A/c No.133310011000081)	15,00,00,000
19	AU College of Engineering for Women – Tuition Fee Account (A/c No.219511100000380)	9,00,00,000
TOTAL		301,48,53,418

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 2018-19

Sl No	Code No	Annexure No	No of Paras	Amount (Rs)
1	1	I	13	---
2	7	II	6	47,85,102
3	8	III	2	3,96,11,406
4	9	IV	45	9,56,45,841
5	10	V	2	1,92,37,277
6	11	VI	18	8,32,61,723
7	12	VII	1	---
8	13	VIII	2	6,23,151
9	14	IX	4	1,17,82,508
10	15	X	6	24,89,227
11	18	XI	4	3,990
12	26	XII	3	93,500
TOTAL			106	25,75,33,725

AAO

DEPUTY DIRECTOR

CODE NO: I
VARIATION IN ACCOUNT FIGURES

PARA NO – 1.1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Variation in Total Expenditure as per Cash book and receipt and charges statement in respect of certain heads – Needs Rectification.

During the Audit of the School of Distance education Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that the total expenditure incurred as per cash book and Receipt and Charges statement in respect of certain heads differs. The variation needs to be verified and rectified. **(Para No.6 of the Audit Notes)**

Budget Code	Particulars	Amount as per Receipts & Charges Statement	Amount as per Cash Book
5051000-13	Contact Programmes	1,71,51,725	1,67,43,675
5051000-20	Remuneration to Paper Setters	61,56,080	61,34,588
5051000-22	Conduct of Examinations & processing of results	87,86,607	87,49,257
5051000-23	Co Ordinator/ Asst Coordinator Allowances	4,72,500	5,26,900

PARA NO – 1.2

Audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 2018-19, 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) 2018-19	As Per the Register of DDs Sent to Accounts Section	As per R & C Statement of Annual Accounts DDs Total except other Receipts (Flexis, Interest, Investments)	As per the Statement of Receipts given by Accounts wing As per Posting Register (ledger) & As per R & C Statement Given by SDE	As per Vouchers produced in respect of Receipts		
				As per advice slips send by syndicate Bank only (produced Up to 22.02.2019)	Revalidation of DDs	Total (5+6)
1	2	3	4	5	6	7
20,85,55,086 (No of DDs - 96,835)	20,05,38,906 (No of DDs - 98056)	21,03,87,065 (17,58,38,667 /- A/c no 35842140000 23 +3,45,48,398/ - SBI A/C no 10428602531)	16,75,29,258 Except SBI . (posting register in respect of SBI not produced. Hence total amount could not be arrived)	11,76,53,960 Except SBI Advice slips. (Advice slips in respect of SBI not produced. Hence total amount could not be arrived)	Details not submitted	—

Necessary immediate action need to be taken to rectify the above discrepancy under intimation to audit. **(Para No.8 of the Audit Notes)**

PARA NO – 1.3

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 - Cost of Printing of Course material – Variation in Total Expenditure as per Cash book and Annual Accounts – Needs Rectification.

During the audit, it is noticed that the total expenditure incurred towards outside printing of course material as per Cash Book was Rs.1,13,90,619/- including Income Tax. But, as per Annual Account, it was Rs.1,16,12,028/-.

The variation between these figures is Rs.2,21,409/-. The reasons for this variation may be furnished to audit.

PARA NO – 1.4

Audit on the Accounts of College of Science and Technology, Andhra University, Visakhapatnam for the year 2018-19 - 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 2018-19, 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 01-04-2018		Closing Balance as on 31-3-2019	
			As per Cash Books	As per Pass Books	As per Cash Books	As per Pass Books
1	Scholarship Account	10428602814	Not entered	4,35,39,454.83	Not entered	5,25,88,882.83
2	Science & Tech Account	10428603501	Not entered	14,58,173.24	Not entered	13,75,055.24
3	ACD Fee Account	10428603205	Not entered	34,24,045.80	Not entered	3,64,82,519.80
4	TC Fee Account	33431437242	Not entered	5,78,924	Not entered	9,81,976.50
5	BOR Account	30326888516	Not entered	31,40,887.50	Not entered	39,48,266.50

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 – 1.5

Audit on the Accounts of College of Science and Technology, Andhra University, Visakhapatnam for the year 2018-19 – Certain receipts of Bank Pass Book – Not taken to Cash Book – Needs rectification.

S.No	Transaction date	Reference/Cheque no/DD	Amount (Rs)
1	04-01-2018	-	51,386
2	19-09-2018	DU993759681	146
3	24-09-2018	DU996792651	7,802
4	26-09-2018	DU998090461	18,000
5	26-9-2018	DU997305041	300
6	27-9-2018	DU998502451	24,000
7	27-09-2018	DU997434201	5,514
8	4-10-2018	DU00689071	1,581
9	4-10-2018	DU00019471	8,990
10	16-10-2018	DUA0680808	1,581
11	02-11-2018	DUA1491400	5,000
12	30-01-2019	DUA8128675	29,000
13	31-01-2019	DUA8077033	5,516
14	16-02-2019	DUA9046575	19,000
TOTAL			1,77,816

During the course of the audit on the accounts of the College of Science & Technology for the year 2018-19, it is noticed that an amount of Rs.1,77,816/- was shown as receipt realised as per Pass book as detailed below but the same was not taken to cash book. Hence, immediate action would need to be taken to review the above stated transactions under intimation to audit.

PARA NO – 1.6

Audit of the Account of Yoga & Consciousness, Andhra University, Visakhapatnam for the year 2018-19 - 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 Yoga & Consciousness for the year 2018-19, it is observed that the opening and closing balances of cash books were not reconciling with the balances of pass books as detailed below:

Bank Account No	Opening Balance as on 01-04-2018		Closing Balance as on 31-3-2019	
	As per Cash Book	As per Pass Book	As per Cash Book	As per Pass Book
31605969637	Not Recorded	45,03,036.35	Not Arrived	48,78,393.42

As per SR.3 of TR.10 and SR.2 of TR.1, every DDO 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 bank.

The supervising authority should check the books of accounts periodically and reconciliation entry should be certified. But the same was not done in the above stated accounts which give scope for variation in accounts.

Hence, action would need to be taken for reconciliation of the cash book balances with bank balances and compliance may be produced to audit for verification.

PARA NO – 1.7

Audit on the Accounts of A.U College of Pharmaceutical Sciences, Andhra University, Visakhapatnam for the year 2018-2019- 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 A.U College of Pharmaceutical Sciences for the year 2018-19, it is observed that the opening and closing balances of cash books were not reconciling with the balances of pass books as detailed below:

Sl No	Account particulars	Bank Account No	Opening Balance as on 01-04-2018		Closing Balance as on 31-3-2019	
			As per Cash Book	As per Pass Book	As per Cash Book	As per Pass Book
1	Registrar Account	36154048554	Not Recorded	29,28,193.50	Not Arrived	1,84,12,544.50
2	Principal Account	33303576011	Not Recorded	39,77,619.75	Not Arrived	54,11,100.35
3	Scholarship Account	10428603330	Not Recorded	1,08,58,750.50	Not Arrived	96,19,014.50

As per SR.3 of TR.10 and SR.2 of TR.1, every DDO 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 bank.

The supervising authority should check the books of accounts periodically and reconciliation entry should be certified. But the same was not done in the above stated accounts which give scope for variation in accounts. In case of Registrar account Cash book is not maintained .

Hence, action would need to be taken for reconciliation of the cash book balances with bank balances and compliance may be produced for verification in audit.

PARA NO – 1.8

Audit on the Accounts of College Development council, Andhra University, Visakhapatnam for the year 2018-2019- 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 Development Council, Andhra University, Visakhapatnam for the year 2018-19, it is observed that the Cash Books with Account no. 105610011002048 maintained in Andhra bank are not being maintained properly. As verified the cash books the following defects were noticed:

- a) Page wise & Month wise totals of receipts and payments were done. Page wise totals noted with pencil .
- b) The reconciliation of the figures of Cash Books with the figures of the Bank Statements and the opening balances and closing balances were not reconciled
- c) The entries of the books of accounts were not certified by the Competent Authority etc.,

As such, the correctness of the financial position of the institution could not be assessed in audit and hence held under objection.

2)As verified from cash book relating to Account number 105610100045426 the reconciliation of the figures of Cash Book with the figures of the Bank Statements was done but As verified the cash books the following defects were noticed

- a) The reconciliation was done duly ignoring the difference of Opening Balances of cash book and bank as on 01-4-2018 Rs.11775520.00 (i.e. 11802833.00 – 27313.00) there by defeated the purpose of reconciliation.
- b) As per bank less credit Rs. 18463.00 details not submitted
- c) unknown Receipts Rs.94569.00 (87469 +7100) unknown charges Rs. (6190+449) taken in the year 2016-17,2017-18 instead of 2018-19.

Therefore, immediate action would need to be taken for reconciling the balances in the cash books with the bank statements including rectification of defects under proper attestations and same may be produced to audit.

PARA NO – 1.9

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Opening and Closing Balances - Difference between Cash Book and Bank Statement – Reconciliation between the Cash Book and the Bank Statements has not been carried out - Needs action.

During the audit of Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that there is a difference between the Opening and Closing Balances of the Cash Book and Bank Statements as detailed below.

Opening Balance as on 01-04-2018

As per Cash Book	:	Rs. 51,80,992-36	
As per Bank Statement	:	Rs. 66,80,638-73	
Difference	:	Rs. 14,99,646-37	

Closing Balance as on 31-03-2019

As per Cash Book	:	Rs. 3,21,95,332-30	
As per Bank Statement	:	Rs. 80,00,060-16	
Difference	:	Rs. 2,41,95,272-14	

As observed, there is a difference of **Rs.14,99,646-37** in the figures of Opening Balance between the Cash Book and the Bank Statement as on 01-04-2018. And also a difference of **Rs.2,41,95,272-14** between the figures of Closing Balance between Cash Book and Bank Statement as on 31-03-2019. Reconciliation between the Cash Book and Bank Statements has also not been carried out.

The reasons for the difference in figures have not been furnished to audit. Immediate action would need to be taken to carry out the reconciliation between Cash Book and Bank Statement and furnish the same for verification in audit.

PARA NO – 1.10

Audit of the Science Hostel Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 Science Hostel for the year 2018-19, it is observed that the opening and closing balances of cash books were not reconciling with the balances of pass books as detailed below:

Account particulars	Bank Account No	Opening Balance as on 01-04-2018		Closing Balance as on 31-3-2019	
		As per Cash Books	As per Pass Books	As per Cash Books	As per Pass Books
Savings Account	00000010428602213	Not entered	5,15,684.50	Not entered	17,57,637.50

As per SR.3 of TR.10 and SR.2 of TR.1, every DDO 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 bank.

The supervising authority should check the books of accounts periodically and reconciliation entry should be certified. But the same was not done in the above stated accounts which give scope for variation in accounts.

Hence, action would need to be taken for reconciliation of the cash book balances with bank balances and compliance may be produced to audit for verification.

PARA NO – 1.11

Audit of the U.G.C Account, Andhra University, Visakhapatnam for the year 2018-19 – Variation in Opening & Closing Balance of Cash Book & Annual Account – Irregular – Held under objection – Needs rectification

During the course of the audit of the U.G.C Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that opening and closing balances were differed in cash book, Annual Account and Pass book as shown hereunder. It shows the slackness in preparation of annual account. The variation needs to be rectified under intimation to Audit.

As per Article 5 of A.P.Financial Code, every Government Servant should see that proper accounts are maintained for all financial transactions and render accurately, promptly all such accounts to the competent authorities and concerned authority should check the accounts, as frequently as possible in order to see that his sub-ordinates do not commit fraud, misappropriation or any other irregularity .

Details	Opening Balance (Rs)	Receipts (Rs)	Charges (Rs)	Closing Balance (Rs)
Annual Account	79,95,927.50	20,01,58,750.30	20,01,58,750.30	-
Cash Book	(-)1,40,31,685.46	11,23,20,765.78	8,63,39,788.20	64,35,928.60
Pass Book	10,090.00	-	-	10,876.20

PARA NO – 1.12

Audit on the Accounts of the College of Arts & Commerce, Andhra University, Visakhapatnam for the year 2018-19 – Defective maintenance of the Cash Book – Non-Reconciliation of the Cash Book with Bank Statements – Immediate action required -Needs rectification.

During the course of audit on the accounts of the College of Arts & Commerce, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that the cash book is not maintained properly. The following are the findings noticed that an amount of Rs.395071/- was Shown as receipt realised as per pass book as detailed below but the same was not taken to cash book.

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.

Due to non-reconciliation of the cash book balance with that of pass book balance every month of all accounts, the actual financial status cannot be assessed. Hence, necessary action would need to be taken under the intimation to audit.

The details are given below :

SI No	Transaction date	As per Bank statement Amount
-------	------------------	------------------------------

		(Rs)
1	16-4-2018	23,950
2	03-05-2018	42,700
3	19-05-2018	25,500
4	22-05-2018	55,000
5	01-06-2018	26,000
6	25-06-2018	12,100
7	29-06-2018	24,996
8	09-07-2018	21,350
9	19-07-2018	11,850
10	10-08-2018	88,400
11	14-08-2018	63,225
TOTAL		3,95,071

PARA NO – 1.13

Audit of the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2018-19 –Variation in Opening & Closing Balance of Cash Book, Pass Book & Annual Account – Irregular – Held under objection – Needs rectification.

During the course of the audit of the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that opening and closing balances were differed in cash book, Annual Account and Pass book as shown hereunder. It shows the slackness in preparation of annual account. The variation needs to be rectified under intimation to Audit.

Bank Account No	Opening Balance as on 01-04-2018			Closing Balance as on 31-3-2019		
	As per Cash Book	As per Pass Book	As per Annual Account	As per Cash Book	As per Pass Book	As per Annual Account
10428602 031	1,45,67,305.30	10,927.40	2,49,21,736.10	3,67,27,151.00	50,480.00	46,22,867.27

As per Article 5 of A.P.Financial Code, every Government Servant should see that proper accounts are maintained for all financial transactions and render accurately, promptly all such accounts to the competent authorities and concerned authority should check the accounts, as frequently as possible in order to see that his sub-ordinates do not commit fraud, misappropriation or any other irregularity.

SI No	Para No	Amount involved (Rs)
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ANNEXURE – I

CODE NO: 1

(Variation In Account Figures)

ABSTRACT OF OBJECTIONS

1	1	---
2	2	---
3	3	---
4	4	---
5	5	---
6	6	---
7	7	---
8	8	---
9	9	---
10	10	---
11	11	---
12	12	---
13	13	---
TOTAL	13	NIL

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 Hostel Accounts, Andhra University, Visakhapatnam for the year 2018-19 - 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 its remittance to 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. statement along with list of inmates in hostel eligible for scholarships produced to audit. According to the statement, it is noticed that there is Undisbursed Scholarship amount & Amount yet to be received from Government. Reasons for the same not informed. Whether the incumbents are not eligible for scholarship or yet to be released from Government. Connected records need to be produced to audit.

3. Ladies Hostel : (Para No.6 of the Audit Notes)

On verification of the statement of the list of students in hostel eligible for scholarship during the year 2018-19 produced to audit, it is noticed that out of the 1089 inmates of the hostel, 687 students belongs to BC category @ Rs 6138/- , 193 students belongs to SC category @ Rs. 7380/-and 73 students belongs to ST category @ 7380/- in science and arts category , 21 students belongs to BC(B.Ed) category @ Rs 12,600/-, 6students belongs to SC(B.Ed) category @ Rs 12600/- & 5 students belongs to ST(B.Ed) category @ Rs 12600/- and 46 students belongs to BC(L.L.B) category @ Rs 12,600/-, 29students belongs to SC(L.L.B) category @ Rs 12600/- & 3 students belongs to ST(L.L.B) category @ Rs 12600/- and 16 students belongs to BC(M.B.A) category @ Rs 8,658/-, 7students belongs to SC(M.B.A) category @ Rs 10,800/- & 3students belongs to ST(M.B.A) category @ Rs 9,594/- are eligible for scholarships from Government to the extent of Rs. 61,79,886/- but only an amount of Rs. 31,37,359/- was received from Government. An amount of Rs. 30,42,527/- is yet to be received from Government towards scholarship.

5. College of Engineering for Women Account : (Para No.4 of the Audit Notes)

On verification of the statement of the list of students in college eligible for scholarship during the year 2018-19 produced to audit, it is noticed that out of the 1196 Students of the college, 600 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.2,56,31,000/-**. But, an amount of **Rs.2,49,41,591/-** was only received from Government. An amount of **Rs.1,30,19,900/-** is yet to be received from Government towards scholarship.

Audit of AU Guest House Account for the year 2018-19 – Very late payment after availing Guest House Rooms – Register of Dues not maintained – Loss to the institution – Held under objection. (Rs.3,78,330/-)

During the course of audit on A.U. Guest House Account for the year 2018-19, 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.

Some of the details are given below :

Receipt No	Date	Name	Ref. No.	Balance amount paid	Delay
37	11-04-2018	-	L-695	7,262	3 Months
174	11-05-2018	Sri S.V.Sudhakar Reddy	L-144	20,000	1 year and 8 months
251	08-06-2018	Prof. T.Narayana	L-735	52,800	4 years and 5 months
332	04-07-2018	Prof.Ch.Bharathi	L-38,68	26,418	2 months
412	07-08-2018	Smt.P.Bhanu praba	L-90, 751, 1015, 953,1060, 403	63,542	4 years and 3 months
413	08-08-2018	Prof P.S Raja shekar	L-148, 166	16,000	3 years
414	08-08-2018	Smt R.Satya veni	L-361	13,560	1 year and 7 months
418	08-08-2018	Revenue Divisional Office	L-822	49,130	5 months
481	03-09-2018	Pro.T.Byragi Reddy	L-992	30,000	1 year and 2 months
519	18-09-2018	Dr.P.Vasudeva Reddy	L-919	1,590	1 year and 7 months
521	18-09-2018	Sri.K.Somesw ararao	L-444	8,400	2years
528	18-09-2018	Prof.K.Vaisakh	l-409, 1064	14,310	1 year and 5 months
534	26-09-2018	Prof.R.D. Sampath	-	4,296	10 months

		Kumar			
559	08-10-2018	-	L-344	12,000	1 year
658	15-11-2018	Prof.M. Purnachandra rao	L-84	1,200	4 years and 6 months
689	20-11-2018	HOD,Dept of Geo physics	L-65	3,600	6 months
743	15-12-2018	Sri Sk.YaseenBabu	L-1250	5,990	4 years
744	15-12-2018	M/S Dhanus Tech. Pvt Ltd	L-1041	1,990	4 years
920	15-02-2019	Prof. P. Hariprakash	L-642	15,876	3 months
923	16-02-2019	Sri.P.Murali Krishna	L-613	7,018	3 months
924	16-02-2019	Dr M.V.Nagabhu sanarao	L-1000	400	1 year
1043	28-03-2019	Coordinator DET-BIF	L-15	1,562	11 months
1045	29-03-2019	Director, Centre for Studies of Social Exel	L-397	9,080	6months
1046	29-03-2019	L-398	L-398	6,944	7 months
1047	29-03-2019	L-404	L-404	3,562	7 months
1049	30-03-2019	Sri. P. Kannaiah	L-1098	1,200	1 year
1050	30-03-2019	Sri. P. Kannaiah	L-1098	600	1 year
TOTAL				3,78,330	

PARA NO – 7.3

Audit on the Accounts of Press & Publications, Andhra University, Visakhapatnam for the year 2018-19– – Outstanding dues pending to be recovered – Held under objection – Needs recovery. (Rs. 29,345/-)

During the course of verification of A.U. Press and Publications Account for the year 2012-2013, it is noticed that some of the amounts were outstanding and need to be recovered from concern Departments to A.U. Press and Publications. Details are given below:

Hence, early action would need to be taken to recover the amount under intimation to audit.

Sl. No	Work order	Date	Name of the Party	Name of the work	Number of copies	Amount (Rs)
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3	3/o	11.05.2018	Chief Warden, Arts & Commerce Hostels, AU, Vsp	12 type of Booklets	- 34930/-- 20950/- =13980/(less paid)	13,980
4	10/o	13.07.2018	Chief Warden, Science college of Hostel, AU, Vsp	Bank challan books SL No 3001 to 6000	3000 Nos	2,345
5	11/o	26.07.2018	The Principal IASF	1)Library Users Registers 2)Library issues Returns	5+10	5,038
6	17/o	20-02-2019	The Principal,colle ge of Engineering for woman	DCB,Mess&Nig ht Attendance Registers-18 books	6+6+6	7,982
TOTAL						29,345

As per procedure every receipt must be deposited in the bank account concerned. But the above amounts not found in bank account. There may be possibility of misappropriation of funds.

Action would need to be taken to review the above entries and recover the amount from the persons responsible and produce the same to audit for verification.

PARA NO – 7.4

Audit on the Press & Publications Account, Andhra University, Visakhapatnam for the year 2018-19 –Certain arrear amount credited in Bank Account– DCB (Demand – Collection – Balance) Register not produced – Immediate action required.

During the course of the audit on Press & Publications Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that some receipt amounts adjusted in credit side of the bank account for the Financial year 2018-19(Current Account No: 10428602520) but the details to which those amounts were pertained, not produced to audit. Due to non-production of the Demand Register, it is difficult to verify whether the total due amount was adjusted or not. The DCB register needs to be produced to audit for verification.

S.No	Date of credit	Amount (Rs)
1	18.09.2019	665

2	21.09.2018	200
3	14.11.2018	22,613
4	18.01.2018	750
5	18.01.2018	450
6	11.02.2019	27,852
7	18.02.2019	7,610
8	06.03.2019	4,370
9	07.03.2019	1,355
10	07.03.2019	2,600
11	07.03.2019	680
12	15.03.2019	2,103
TOTAL		71,248

PARA NO : 7 - 5

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2018-19 - 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. 39,72,527/-)

The statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2018-19 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 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/-dues.(2016-17 : Rs 10,22,637/- + 2017-18 : 29,49,890/-).The information of arrears pending collection from students of previous years till 2015-16 and for 2018-19 was also not produced to audit. 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 concerned individuals and to stop such accumulation of pending dues collection in future.

PARA NO : 7 – 6

Audit of the Engineering College Hostels for Men Account, Andhra University, Visakhapatnam for the year 2018-19 - On Production of D.C.B. Register 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. 4,04,900/-)

The statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2018-19 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 the statement showing the particulars of hostel inmates who left without clearing the dues for the Academic Year from 2018-19 produced to audit, is Rs. 3,43,410/-. The total dues yet to be collected from students as on the date of audit for 2018-19 is Rs. 4,04,900/-. 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 concerned individuals and to stop such accumulation of pending dues collection in future.

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	1	---
2	2	3,78,330
3	3	29,345
4	4	---
5	5	39,72,527
6	6	4,04,900
TOTAL	6	47,85,102

CODE NO: 8

ADVANCES PENDING ADJUSTMENT

PARA NO - 8.1

**Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19–
Advances pending adjustment – Irregular – Amount is held under objection.**

(Rs.2,68,75,364/-)

During the course of the audit of the Andhra University Account, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs. **2,68,75,364/-** 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	Examination Account	12	10,61,500
2	School of Distance Education Account	2	6,77,700
3	U.G.C. Account	3	30,64,900
4	Directorate of Admissions Account	4	6,54,207
5	Self Finance Account	8	25,000
6	Dr. B.R.Ambedkar College of Law Account	1	8,40,000
7	NSS Account	3	88,26,500
8	Deposit Fund Account	3	1,17,25,557
TOTAL			2,68,75,364

(The details are given vide APPENDIX – I at Page No:142)

PARA NO - 8.2

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – Construction of AU Convention Centre (Supplanted Work) – Part of the advance recovered without any interest – Irregular – Needs immediate recovery of the whole advance along with interest. (Rs.1,27,36,042/-)

During the course of the audit of work Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed from the Note File that for the work “Construction of AU Convention Centre (Supplanted Work)” huge amount was paid to the contractor, M/s VTC Engineering Pvt Ltd, towards Advances as detailed below:

SI No.	Date of Payment of Advance as per the Note File	Amount of Advance paid (Rs)
1	22-04-2015	43,00,000
2	14-05-2015	38,40,723
3	20-08-2015	20,00,000
4	24-09-2015	25,95,319
5	06-10-2015	75,00,000
TOTAL		2,02,36,042

As verified, **Rs.75,00,000/-** was only recovered in the part payments made to the contractor leaving an amount of **Rs.1,27,36,042/-** to be recovered from the contractor. It is also observed that no interest has been recovered on the recovered part of advance. Payment of advances to the contractors is grossly irregular. Non recovery of interest on the advances paid is even highly irregular.

Immediate action would need to be taken for the recovery of interest on the recovered part of advance and to recover the remaining advance from the contractor under intimation to audit.

ANNEXURE -III

CODE NO: 8

Advances Pending Adjustment

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs)
1	1	2,68,75,364
2	2	1,27,36,042
TOTAL	2	3,96,11,406

CODE NO: 9

VIOLATION OF RULES

CODE No: 9 - a : PROCEDURAL LAPSES

PARA NO : 9 (a) - 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Advertisements of different notifications in different circulated News Papers – Work orders and Approved tariffs not produced- Held under objection – Immediate action required. (Rs. 22,87,790/-)

On verification, it is noticed that an amount of Rs. 22,87,790/-has been spent towards advertisement of different notifications of admissions, examinations, courses on offer etc during the year 2018-19. On verification of the vouchers, it is noticed that all kinds of notifications of the School of Distance Education were being published in various magazines, calendars and news papers.

But, the related quotations were not called for advertisements. The Work Orders for advertisement with specifications and Approved Tariff of Advertisements were also not produced to audit. In the absence of the above, the authenticity of expenditure could not be verified in Audit. Hence, the total amount was held under objection.

The details are given below:

Vr No	Date	Name of the Firm	Purpose	Whether Paper clipping enclosed	Amount paid	IT
101	18.05.2018	M/s Bonnett Coleman & Co.Ltd	Courses on Offer	Yes	9,800	200
143	04.06.2018	M/s red publications	Courses on Offer	Red book	9,800	200
145	04.06.2018	M/s Max Publications	Courses on Offer	Yes (4 Types of papers)	4,10,368	8,375
147	04.06.2018	M/s Max Publications	PG& Professional examinations- 2018	Yes (2 Types of papers)	2,86,940	5,856
149	04.06.2018	M/s Max Publications	BA/B.Com Common Entrance Notification 6/15	Yes (3 Types of papers)	4,10,368	8,375
447	27.08.2018	M/s AGA publications	Courses on Offer	Yes (2 Types of papers)	9,800	200
449	27.08.2018	M/s Vishalandra	Courses on Offer	Yes	9,800	200
451	27.08.2018	M/s Max	Entrance Test	Yes	1,67,798	3,424

		Publications	cum Admission Notification for Admission into M.B.A/ M.C.A	(3 Types of papers)		
578	03.10.2018	M/s Max Publications	General Admissions all courses 2018-19	Yes (2 Types of papers)	4,15,011	8,470
748	03.12.2018	M/s Andhra jyothi publications	General Admissions all courses 2018-19	Yes	34,300	700
779	18.12.2018	M/s Vidi vilasam,Vsp	Courses on Offer	Yes	9,800	200
788	24.12.2018	M/s Max Publications	BA/B.Com Common Entrance Notification Dec/2018	Yes (2 Types of papers)	2,67,518	5,460
936	04.02.2019	M/s Vushodaya Enterprises	Degree courses	Yes	1,500	-
937	04.02.2019	M/s Vushodaya Enterprises	Degree courses	Yes (2 Types of papers)	29,326	599
938	04.02.2019	M/s Sai teja Publications	Degree courses	Yes (calendar)	1,960	-
939	04.02.2019	M/s Express Publications	Degree courses	Yes (calendar)	14,664	299
940	04.02.2019	M/s Andra prabha	Degree courses	Yes (calendar)	9,800	200
986	19.02.2019	M/s Jagathi publications	Degree courses	Yes (calendar)	1,000	40
1012	27.02.2019	M/s Mana bhoomi	Degree courses	Yes (calendar)	1,960	40
1013	27.02.2019	M/s Greater news	Degree courses	Yes (calendar)	1,960	40
1014	27.02.2019	M/s Visakha samacharam	Degree courses	Yes (calendar)	2,940	60
1015	27.02.2019	M/s Sri surya chaithanya Publications	Degree courses	Yes (calendar)	1,960	40
1016	27.02.2019	M/s Andhra 9	Degree courses	Yes (calendar)	1,960	40
1017	27.02.2019	M/s News fire	Degree courses	Yes (calendar)	1,960	40
1018	27.02.2019	M/s Visakha vaarthalu	Degree courses	Yes (calendar)	2,940	60

1019	27.02.2019	M/s Praja leader	Degree courses	Yes (calendar)	1,960	40
1027	02.03.2019	M/s Today news head lines vsp	Courses on Offer	Yes	1,960	40
1028	02.03.2019	M/s Hunter vision	Courses on Offer	Yes	2,940	60
1029	02.03.2019	M/s Vaarthavali	Courses on Offer	Yes	1,960	40
1060 - 1062	15.03.2019	M/s Anna purna broadcasting pvt ltd.&Andhra lekka telugu daily& Prajaskthi	Courses on Offer	Yes	21,560	440
1063	18-03-2019	M/s Max Publications	B.A/B.Com certificate courses	Yes (2 papers)	1,42,177	2,902
TOTAL					22,87,790	43,738

PARA NO : 9 (a) – 2

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Advances given in excess without calculating the actual requirement of the expenditure - Loss to the institution - Immediate action required. (Rs.1,62,855/-)

During the course of the audit of the Accounts of School of Distance Education for the year 2018-19, 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.18 of the Audit Notes)

The details are given below :

Advance details			Adjustment details			Unspent Balance	Date of remittance	Delay in remittance
Vr No.	Date	Amount	Vr No.	Date	Amount			
804	28.10.2017	200000	804	24.12.2018	180969	1,19,031	24.12.2018	11 months
900	17.11.2017	100000						
1164	25.01.2018	50000	438	20.08.2018	26765	23,235	20.08.2018	7months
764	20.10.2017	40000	440	20.08.2018	19411	20,589	20.08.2018	9 months
						1,62,855		

PARA NO : 9 (a) – 3

Audit on the Accounts of the Examination, Andhra University, Visakhapatnam for the year 2018-19 – Advances – Delay in adjustment of unspent advance - Remitted without Interest - Loss to the institution - Immediate action required.

During the course of the audit on the accounts of the Examination, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that huge advances were given to the Professors/Employee of the Andhra university for payments of remunerations like TA ,DA for conducting of Examinations and also Spot valuation etc, without arriving the estimation of expenditure to be incurred.

In some cases the amount of advance taken is much higher than the expenditure incurred and in some cases there is abnormal delay in remittance of the unspent balance thus keeping the amount in hand. This is grossly irregular and causes loss to the Institution. The penal interest @10% on the unspent balance from the date of payment of the Advance to the date of remittance of the unspent balance may be recovered from the individual and remitted to the University Funds under intimation to audit. This shows the callousness and non-vigilant view to take action on the unadjusted advances for such a longer periods of time. The authorities should see that such type of instances should not recur in future.

Vr No	Particulars	Date of Payment of Advance	Amount (Rs)	Date of adjustment of Advance	Unspent Balance remitted (Rs)	Period of retention of unspent amount (years)
26	Prof T.Nirmala jyothi, Prof. In Education, School of Distance Education, AU,VSP.	09-12-2013	17,00,000	16,71,888/ 13-07-2018	28,112	4
42	Sri N.Srinivasa Rao, E-IX Section, AU	22-06-2013	8,000	3,575/ 16-07-2018	4,425	5
50	Prof P.Arjun, HOD of Social Work, AU,VSP	14-06-2016	45,000	31,172/ 27-08-2018	13,828	2
55	Prof M.Sampathkumar(CTA), Dept. of CSSE, AU, VSP	18-12-2010	45,000	4,47,796/ 07-09-2018	2,204	7
56	Prof.M.Sampathkumar(CTA), Dept. of CSSE, AU, VSP	25-11-2010	2,80,000	2,74,412/ 07-09-2018	5,588	7
58	Prof.M.Sampathkumar(CTA), Dept.of CSSE,AU,VSP	18-02-2010	3,00,000	2,97,397/ 07-09-2018	2,603	8
62	Prof.M.Sampathkumar(CTA), Dept.of CSSE,AU,VSP	26-05-2010	4,75,000	4,32,052/ 07-09-2018	42,948	8
64	Prof.M.Sampathkumar(CTA), Dept.of CSSE,AU,VSP	16-01-2010	5,00,000	3,82,650/ 07-09-2018	1,17,350	8
66	Prof. Y.Satyanarayana, Dr.B.R.Ambedkar college of Law,AU,VSP	28-02-2013	15,000			5
		13-03-2014	15,000			4
		25-03-2015	15,000			3
		17-07-2016	15,000			2
		05-05-2016	7,000			2

			67,000	01-08-2018	67,000	
67	G.Chandramouli,JA, S-I section,AU,VSP	16-03-2009	8,000	17-07-2018	8,000	9
68	N.Satyam,G-II Driver,Transport section,AU,VSP	31-03-2015	500	16-07-2018	500	3
69	Khaja Mohiddin,Attender,E-IX section,AU,VSP	09-10-2014	400	19-07-2018	400	3
70	K Y Naidu,Attender,E-IX section,AU,VSP	29-01-2014	500			4
		11-10-2010	300			7
			800	16-07-2018	800	
71	K.Raju,Attender, E-IX Section,AU,VSP	13-12-2013	300			4
		07-07-2011	300			7
		05-05-2014	500			4
		10-09-2014	200			3
		31-03-2015	500			3
		05-03-2015	500			3
			2,300	26-07-2018	2,300	
72	Prof.V.Veeraiah (Retd.),HOD of Physics,AU,VSP	19-05-2007	2,00,000	1,70,406/ 23-10-2018	29,574	11
74	Prof.V.Veeraiah (Retd.),HOD of Physics,AU,VSP	12-06-2006	1,90,000	1,72,916/ 23-10-2018	17,152	12
75	Prof.V.Veeraiah (Retd.),HOD of Physics,AU,VSP	13-12-2005	1,60,000	1,43,108/ 22-10-2018	16,892	12
77	Prof.N.Venkata Rao,Dept. of Education,AU,VSP	17-11-2008	11,59,000			
		26-11-2008	2,00,000			
			13,59,000	11,50,776/ 20-11-2018	2,08,224	10
105	Prof.Syed Meharum, HOD of Hindi,AU, VSP	12-05-2014	14,000	10,260/ 24-01-2019	3,750	4
125	The Principal, PRISM College, VSP	29-09-2016	3,000	1,900/ 15-03-2019	1,100	2

PARA NO : 9 (a) – 4

Audit of the Science College Hostel Account, Andhra University, Visakhapatnam for the year 2018-19 - 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. 50,36,844/-)

During the course of audit on A.U Science Hostel for the year 2018-19, the statement of Demand, Collection & Balance (DCB) and the list of students in hostel for the year 2018-19 has not been produced to audit. During verification of the DCB register, caution deposit was collected from inmates as per the rates fixed by the Authorities, given by the Chief Warden. 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 2018-19 is Rs.50,36,844/-. The total dues yet to be collected from students as on the date of audit from 2007-08 to 2018-19 is Rs. 2,23,78,499/-. 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.6 of the Audit Notes)

PARA NO : 9 (a) – 5

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – Construction of AU Convention Centre (Supplanted Work) – Earnest money Deposit (EMD) not obtained from the contractor at the time of the conclusion of the Agreement – Revalidation of the Bank Guarantee – Not produced - Needs action. (Rs.6,58,880/-)

During the course of the audit of work Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed from the Note File that the work “Construction of AU Convention Centre (Supplanted Work)” has been taken up with an initial estimate of Rs.1,33,47,818/- and the same was entrusted to M/s VTC Engineering Pvt Ltd. And the again the Estimate for the work was enhanced to the tune of Rs.1,30,07,368/- making the total Estimate for Rs.2,63,55,186/- and the work was entrusted to the same contractor on the same Agreement Rates. An amount of Rs.6,58,880/- needs to be obtained at the rate of 2.5% on the agreement value of the work towards Earnest Money Deposit (EMD) from the contractor. But, as verified only Rs.3,75,000/-, in the form of Bank Guarantee, was obtained from the contractor. But, Earnest Money Deposit (EMD) for the remaining amount of Rs.2,83,880/- (Rs.6,58,880 – Rs.3,75,000) was not obtained from the contractor. Moreover, as verified, the Bank Guarantee furnished towards Earnest Money Deposit (EMD) was also lapsed on 18-03-2019. The revalidation of the same has not been produced to audit. This is highly irregular. This amounts to executing the work without any Security Deposit from the contractor and grossly violates the stipulated norms for executing the civil works.

Reasons for not obtaining the Earnest Money Deposit (EMD) from the contractor and not obtaining the revalidation of the Bank Guarantee may be furnished to audit.

PARA NO : 9 (a) – 6

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – RUSA Funds - Construction of University Engineering Office Building utilising RUSA Funds – Violation of guidelines issued by Ministry of Human Resources Development, Government of India – Irregular. (Rs.13,20,824/-)

During the course of the audit of work Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that an expenditure of **Rs.13,20,824/-** has been incurred towards “Construction of First Floor on the existing Ground Floor of Engineering Office Building” utilising RUSA (Rashtriya Uccharat Shiksha Abhiyan) Funds. But, the guidelines issued for utilising the RUSA Funds clearly indicate that the funds must be utilised for construction or up-gradation of infrastructure facilities such as class rooms, hostels, toilets, laboratories, academic buildings, administrative buildings for departments etc. But, the utilisation of funds for construction/up-gradation of Engineering Office Building totally violates the guidelines issued under RUSA. Hence, the entire expenditure of **Rs.13,20,824/-** is held under objection.

Immediate action would need to be taken to furnish the reasons for the above violation to audit.

PARA NO : 9 (a) – 7

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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.4 of the Audit Notes)**

PARA NO : 9 (a) – 8

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – Implementation of GST component in works while preparation of estimates – Instruction issued by the Government – Immediate action required.

During the course of audit, it is observed that the estimates for the works are being prepared duly incorporating GST @ 12%. In this regard, this is to bring to the

notice of the Engineering Authorities of Andhra University, Visakhapatnam that Government of Andhra Pradesh has issued orders for the implementation of the GST component in work contracts vide GO M.S. No.58, Finance (WR-I) Department, Dated:08-05-2018. The orders issued in the said GO stipulate to include basic rates in the Schedule of Rates for the year 2017-18 without any Tax Elements and to apply 12% GST on the Estimate Contract Value. As the GST was introduced w.e.f 01-07-2017, GST @ 18% is to be applied for the period from 01-07-2017 to 21-08-2017 and @ 12% from 22-08-2017 onwards with input tax credit and by reducing the unit costs of all the materials and hire charges by the subsumed taxes embedded therein.

Regarding contracts concluded prior to or after 01-07-2017, the following instructions were issued vide Government Orders mentioned above. For the works executed prior to and after 01-07-2017, the work needs to be split into two parts as work executed before and after 01-07-2017. For the work part executed after 01-07-2017, Supplementary Agreements need to be concluded with the arrived unit rates excluding tax element and adding GST as applicable to the bill amount. Further, it is also instructed that for the work contracts predominantly involve more than 75% of the earth work, GST @ 5% is to be added as input tax credit.

As implementation of the above instructions issued by the Government has financial implications on works, it may be furnished to audit whether the above instructions of the Government are being implemented for the works executed prior to or after 01-07-2017 or not. If not, the reasons for non-implementation of the same may be furnished to audit.

PARA NO : 9 (a) - 9

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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.6 of the Audit Notes)**

PARA NO : 9 (a) - 10

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – Payment of Advances to contractors for the execution works – No interest is being recovered for the advances paid – Highly irregular – Needs immediate action to dispense with this irregular practice. (Rs. 1,71,61,000/-)

As observed, 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 and whose estimate value of the work is over and above one crore. The maximum limit of such advances is 10% of the Estimate Value of the work. 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. In some of the cases, huge amounts have been given as advances without recovering any interest.

Hence, the amount of **Rs. 1,71,61,000/-** given as advances is held under objection. Interest at the then existing rates shall have to be recovered from the contractors for the advances given to them from the date of payment of the advance to the date of the adjustment of the same. 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.

The instances, where the advances have been paid to the contractors during the financial year of 2018-19 are given below:

Sl No	Vr No/Date	Name of the Work	Name of the Contractor	Amount of Advance (Rs)
1	117/ 15-05-2018	Face lifting works to S.I & S,II Messes of Science Hostels at South Campus, AU, VSP	M/s Sri PLK Enterprises	10,00,000
2	118/ 15-05-2018	Providing pump shed automation system security works and another minor repairs in pump shed, AU, VSP	M/s Harika Constructions	43,500
3	123/ 15-05-2018	Providing approach ramp provisions to the ground floor of all the building for comfortable to differently abled students in the North Campus, AU, VSP	M/s Reshma Constructions	6,00,000
4	132/ 17-05-2018	Renovation of Rear Part of Ambedkar Auditorium in to Siemens Labs at AU College of Engineering (Autonomous).	M/s Greeshma Enterprises	9,60,000
5	155/	Providing stainless steel hand railing at	M/s VTC	6,50,000

	22-05-2018	AU Convention Centre Building, VSP	Engineering (P) Ltd	
6	174/ 24-05-2018	Construction of New Class Room Complex for Department of Civil Engineering, AU College of Engineering (Autonomous), VSP	M/s Sri Venkateswara Constructions Cpmpany	24,00,000
7	175/ 24-05-2018	Relaying of existing Golden Jubilee grounds in South Campus, AU	Sri B. Uma Maheswara Rao	15,00,000
8	176/ 24-05-2018	Repairs & Painting to Human Resource Development Centre, AU	M/s Siva Bhavani Constructions	1,60,000
9	177/ 24-05-2018	Renovation of triplets block(one on each floor) at Vinaya Vihar at South Campus, AU	M/s Sree PLK Enterprises	2,50,000
10	178/ 24-05-2018	Security shelter at the premises of hostel for AU College of Engg. For (w) at Shivajiplem	Sri Y.Jagadeswara Rao	80,000
11	179/ 24-05-2018	Providing septic tank and other sanitary lines at Class-IV Quarters, Siripuram, South Campus, AU	M/s Siva Bhavani Constructions	1,80,000
12	212/ 29-05-2018	Providing entrance posts to the Main building of Convention Centre at Beach Road, AU, VSP	M/s VTC Engineering (P) Ltd	8,50,000
13	215/ 30-05-2018	Providing G.I Sheet roofing with water proof treatment, repair works and painting to AU Power House, VSP	M/s Reshma Constructions	6,00,000
14	219/ 30-05-2018	Construction of balance part in first floor over existing ground floor of Mechanical Engineering SEIMENS Labs at AU College of Engineering (Autonomous).	M/s Greeshma Enterprises	5,00,000
15	221/ 30-05-2018	Providing approach ramp provision to the ground floors of all the buildings for comfortable movement of differently-abled students in South Campus, AU, VSP	M/s Reshma Constructions	7,00,000
16	225/ 01-06-2018	Widening of the existing room of Prof G.Sashi bushana Rao, Dept. of ECE, AU College of Engineering (Autonomous), VSP	M/s Sree PLK Enterprises	60,000
17	248/ 11-06-2018	Providing toilet facility to the room of Prof G.Sashi bushana Rao, Dept. of ECE, AU College of Engineering (Autonomous), VSP	M/s Sree PLK Enterprises	77,600
18	260/ 13-06-2018	Repair and plinth protection and sanitary works to Sesha Mahal Research Scholars Hostel at South Campus, AU, VSP	M/s Reshma Constructions	3,50,000
19	276/ 18-06-2018	Proposed construction of lab for College of Engineering for Women, AU, VSP	M/s Satya Sai Constructions	30,00,000

20	377/ 11-07-2018	Proposed sculptures on either side of entrance at AU Convention Centre, VSP	The Head of the Department, Fine Arts, AU	6,00,000
21	514/ 13-08-2018	Construction of 50 Bedded Hospital building in Andhra University South Campus, VSP	M/s Satya Sai Constructions	20,00,000
22	644/ 11-09-2018	Renovation of toilets in Sri Krishna Devaraya (SKD) Hostel, South Campus, Andhra University, VSP	M/s S.V. Enviro Labs & Consultants, VSP	6,00,000
TOTAL				1,71,61,100

PARA NO : 9 (a) – 11

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – Non-recovery of Additional Security Deposit (ASD) for the Works with more than (-) 25% Tender Premium - Highly irregular - Needs immediate action.

During the course of audit, it is noticed that in some of the instances Additional Security Deposit has not been recovered from the contractors for the works with less Tender Premium of 25% or more. As per the orders of the Government vide GO Ms No.94 Irrigation & CAD(PW-COD) Department, Dated:01-7-2003 and as amended from time to time, the Additional Security Deposit for the difference between the Tender Value of the work and 75% of Estimate Contract Value (ECV) has to be collected from the contractor. But, as verified, the same has not been collected from the contractors. This is a very important measure to avoid any future loss to University in the case of abandoning of the work by the contractor.

This is very irregular. Immediate action needs to be taken to collect the Additional Security Deposit from the contractors for the works with more than (-) 25% Tender Premium.

The following are the instances where Additional Security Deposit has not been collected from the contractors for the works taken up during the year 2018-19.

SI No.	Details of the work	MB No	Estimate Contract Value of the work	Tender Premium
1	Proposed B.T surface road from A.U High School to A.U Convention centre and up to the boundary gate near Quarter No.30 in Pithapuram Beach Quarters, A.U., VSP.	4153	41,62,927	(-) 25.99%
2	Face lifting works to the Modern Block of the Ladies Hostel at Maha Rani Peta, A.U., VSP.	4129	4,12,653	(-) 29.99%

3	Replacement of 4 feet tube lights in place of 1 foot tube lights at Engineering College Library, A.U., VSP.	2284	78,050	(-) 42.23%
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PARA NO : 9 (a) – 12

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – Contract awarded at an abnormal less Tender Premium of 42.23% than the Estimate Contract Value - Highly irregular - Needs immediate action.

During the course of audit, it is noticed that the work “Replacement of 4 feet tube lights with 1 foot tube lights at Engineering College Library, AU, VSP.” with an Estimate Contract Value of Rs.78,050/- is awarded to the Contractor at an abnormal less Tender Premium of 42.23%. This is highly irregular as there is every possibility of quality of the work been compromised as the contractor has to execute the work at almost half of the value of the work. This practice needs to be dispensed with immediately as it may cause loss to the organisation.

PARA NO : 9 (a) – 13

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 : 9 (a) - 14

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 : 9 (a) - 15

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 (a) - 16

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 : 9 (a) - 17

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 : 9 (a) - 18

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 : 9 (a) - 19

Audit on the Examination Account, Andhra University, Visakhapatnam for the year 2018-19 – purchase of stationary and its stock – Issue not recorded - Amount held under objection.

(Rs. 1,40,02,723/-)

On verification, it is observed that an amount of **Rs.1,40,02,723/-** as detailed in the statement was incurred towards purchase of various stationery items and entire stock was issued directly to Press & Publications. 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 stationery, opening balance + purchases during year should be the closing stock at the end of year. Opening Balance and Closing Balances were not recorded.
- b. The total number of work orders and the utilisation of paper for printing during the year were not written in Stock Register.
- c. The firm, M/s 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 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.2 of the Audit Notes)**

The details are given below :

Stationery C 1061400-13				
Vr No	Date	Name of the firm	Proceeding Date	Amount
1	2	3	4	5
171	25-05-2018	Invoice No.7526 & 7528 dt: 31-3-2018 M/s Andhra Stationery Syndicate	24-09-2016	25,022
722	11-09-2018	M/s Sree Ushodaya (Books & Stationery) Bill No 18 dt 30-8-18	A-IV(1)/ Annual Indent/18-19 Dt: 07-09-2018	14,22,784
749	17-09-2018	-- Do -- Bill No.19, Dt: 01-09-2018	--Do-- Dt:14-09-2018	13,46,957
916	03-10-2018	-- Do -- Bill No.22, Dt: 12-09-2018	01-10-2018	12,95,907
944	08-10-2018	--Do -- Bill Nos.23 & 24, Dt: 15-09-2018	06-10-2018	25,91,814
970	12-10-2018	-- Do -- Bill Nos.28 & 29, Dt: 29-09-2018	11-10-2018	25,91,814
1098	12-11-2018	-- Do -- Bill Nos.31 & 33, Dt: 29-10-2018, 34 & 35, Dt: 30-10-2018	09-11-2018	38,08,097
1300	31-12-2018	Invoice No.4755/18-19/18-10-2018, M/s Andhra Stationery Syndicate	15-12-2018	3,25,352
1301	31-12-2018	Paid withheld GST 2% to M/s Andhra Stationery Syndicate	26-11-2016	5,673
1302	31-12-2018	Invoice No.5272/18-19/12-11-2018, M/s Andhra Stationery Syndicate	15-12-2018	97,285
1375	08-01-2019	Invoice No.2499/18-19/19-7-2018, M/s Andhra Stationery Syndicate	31-12-2018	27,100
1445	29-01-2019	M/s Bharat Ratna Books & Stationery 158/16-17, Dt 24-10-16 & 170/16-17,	15-12-2016	1,93,290

Dt: 25-11-16				
1909	30-03-2019	Invoice No.8481/18-19, Dt: 25-03-2019, M/s Andhra Stationery Syndicate	30-03-2019	7,880
1910	30-03-2019	M/s Sree Ushodaya Books & Stationery, Bill No.66, Dt: 22-03-2019 for Rs. 19643/- Bill No.70, Dt: 29-03-2019 for Rs. 1998/-	30-03-2019	21,641
1911	30-03-2019	M/s The Visakhapatnam Dist. Co-operative Marketing Society Ltd.	30-03-2019	2,42,107
TOTAL				1,40,02,723

PARA NO : 9 (a) - 20

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2018-19 – 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.

SI No	Hostel Name	Para No
1	2	3
2	Engineering College Womens Hostel Account	9
3	College of Arts & Commerce Hostel Account	9

PARA NO : 9 (a) – 21

Audit on the accounts of Andhra University, Visakhapatnam for the year 2018-19 - Over Time Allowance paid as Bonus and Extra Remuneration to Non-Teaching Staff - Not admissible - Held under objection - Needs recovery. (Rs. 68,39,777/-)

During the course of audit on the accounts of Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs. 68,39,777/-** was paid to the Non-Teaching staff towards Over-Time Allowance as Bonus for carrying routine and

regular works related to their jobs i.e. in connection with the conduct of Examinations. Whether the work done is the part & parcel of the job chart or out of the job chart of that particular section has not been explained. Any individual on appointment to a post, the duties & responsibilities assigned to that particular post are supposed to be discharged by the employee. In any appointment order timings will not be mentioned. If the work demands any employee would need to attend to the work at any given time..

Further, it was noticed that Data Entry Operators and other persons were engaged from outside on hire basis for examination work and were paid for the work entrusted to them. Again, the staff were paid for coding of answer scripts, comparing & finalisation of results. In these circumstances, the necessity for payment of Extra - Remuneration/ Bonus/Over Time Allowance does not arise.

As there is no authority for the payment of such types of Extra Remuneration/Bonus/Over Time Allowance, 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.

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 said amount in gross total income for the year 2018-19 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.

Sl.No	Name of the Hostel	Para No	Amount (Rs)
1	Examination Account	9	45,89,557
2	School of Distance Education Account	5	22,50,220
TOTAL		2	68,39,777

(The details are given vide APPENDIX – II at Page No: 162)

PARA NO : 9 (a) - 22

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2018-19 - 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.08 of the Audit Notes)**

PARA NO : 9 (a) - 23

Audit of the Examination Account, Andhra University, Visakhapatnam for The Year 2018-19 - 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 28,310 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.17 of the Audit Notes)

S.No	V.No.	Proogs .DATE	No. of Examiners	Amount in U.S.D.($\text{\\$}$)
01	01	19.04.2018	26	2600
02	02	28.04.2018	35	4600
03	03	02.06.2018	28	3400
04	04	29.06.2018	60	6010

05	05	21.07.2018	41	4500
06	06	14.09.2018	24	3300
07	07	06.12.2018	31	3900
		TOTAL	245	28,310

PARA NO : 9 (a) – 24

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Payment of Remuneration to the Guest Faculty – Certificate required under Rule – 47 of the Andhra Pradesh Fundamental Rules & Subsidiary Rules is not being appended by the claimants - Immediate action required.

During the course of the audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that while claiming Remuneration as Guest Faculty for taking up academic sessions in various courses in Andhra University, Visakhapatnam, the Certificate required under Rule – 47 of the Andhra Pradesh Fundamental Rules & Subsidiary Rules is not being appended by the claimants. The condition is also printed on the reverse side of the form.

Subsidiary Rule 1(iii) under Rules 46 and 47 of the Andhra Pradesh Fundamental Rules & Subsidiary Rules clearly states that no honorarium should be given when a Government Servant performs duties of another sanctioned post in addition to the normal duties attached to his/her own post. A certificate to that extent needs to be submitted by the claimants on the form itself. But, no such certificate is found on the form. This is irregular. Immediate action should be taken to obtain the certificate from the claimants of remuneration here afterwards under intimation to audit.

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 2018-19 – 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 in future.

(The details are given vide APPENDIX - III at Page No: 164)

SI No.	Name of the Institution	Para No	Amount (Rs)
1	Self Finance Account	4	1,84,701
2	Dr. BR Ambedkar College of Law Account	10	63,350
3	Arts & Commerce Hostel Account	3	---
4	College of Arts & Commerce Account	9	45,162
TOTAL			2,93,213

PARA NO : 9 (c) - 2

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2018-19 – 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 11-09-2018 of the Registrar, Andhra University, as per recommendations of all the Principals and Chief wardens.

- Provisions : M/s Sri Chaitanya Enterprises
- Vegetables : Sri Ch.V.S.Mahesh & Sri Y.V.Ramaniah
- 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	Ladies Hostel	2
2	Engineering College Hostel for Men	3
3	Science College Hostel	2
4	Arts & Commerce College Hostel Account	4

PARA NO : 9 (c) – 3

Audit of the Accounts of Andhra University, Visakhapatnam for the year 2018-19 – Purchases made without calling for quotations/tenders and without the orders of the Competent Authority – Purchase norms not followed – Purchases made from unregistered dealers and establishments without TIN Numbers – Expenditure held under objection.

(Rs.1,04,68,917/-)

During the audit of Andhra University Account, it is noticed that several items purchased for an amount of Rs.1,04,68,917/-, 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 – IV at Page No: 168)

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 Account	6	63,780
2	Directorate of Admissions Account	5	98,650
3	College of Arts & Commerce Account	5	37,183
TOTAL			1,99,613

Table –B

Sl. No	Name of the Hostel Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Arts & Commerce College Hostel Account	5	79,97,436
2		6	4,04,628
3	Research Scholars Hostel Account	7	14,58,829
4		8	3,11,480
5		9	42,950
6	International Students Hostel Account	3	53,981
TOTAL			1,02,69,304

TOTAL

Sl No.	Institutions	Amount (Rs)
1	Other Institutions	1,99,613
2	Hostels	1,02,69,304
TOTAL		1,04,68,917

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) – 4

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Registered names of the firms in GST Registration differ from the cash/credit bills presented by the respective firms – Needs verification and action.

During the audit of Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that huge expenditure is being incurred by Andhra University towards purchase of lab equipments, chemicals, furniture etc., for the usage in several departments of the university. On cross verification of the GST Registration Numbers given by the firms, it is revealed that names registered differ from that of the names

of the firms on some occasions. In almost all the cases, the GST Registration has been made on individual names, but, the bills issued were in the name of firms. In some cases, the GST Registration Numbers are being shown as invalid. As such the authenticity of the Cash Bills cannot be established and leads to suspicion of evasion of tax. This needs to be verified immediately and much care needs to be taken to cross check the GST Registration of the firms at the time of the approval process itself.

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

Some of the instances are given below :

Sl No	Vr No/Date	Details of the expenditure	GST Registration Number	Name given on the Cash/Credit Bill	Name as per GST Registration
1	420/ 30-03-2019	Towards supply of 48 Nos batteries to the Department of Computer Science & Systems Engineering, AU College of Engineering (Autonomous), VSP for Rs.3,17,928/-	37ADHPA9286G1ZB	M/s Shabnam Battery Spares, Visakhapatnam.	Abdul Salam
2	424/ 30-03-2019	Towards supply of Computer Monitors to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP for Rs.2,17,875/-	37ACGPP0490D1ZP	M/s Sainath Information Technology, Visakhapatnam.	Trinadh Pediredla
1	439/ 30-03-2019	Towards supply of 2 Nos of Air Conditioners to the Department of Electronics & Communications Engineering, AU College of Engineering for Women, VSP for Rs.99,228/-	37AWSPP5483G1ZR	M/s Alpha Aircon, Visakhapatnam.	Vital Rao Pattela
2	440/ 30-03-2019	For the work "Providing three-phase electrification and	37AAAF07930M2ZU	M/s Omega Electricals, Visakhapat-	Being shown as Invalid GST

		earthing to the Mechanical Engineering Laboratories in AU Coleege of Engineering or Women, VSP” for Rs.2,83,510/-		nam.	Number
3	445/ 30-03-2019	Towards supply of lab equipment to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP FOR Rs.5,17,650/-	37AHXPK5402G1Z3	M/s Electronics Systems & Services, Visakhapatnam.	Laxmi Srinivasa Rao Kadali
4	447/ 30-03-2019	M/s Pioneer Marketing Corporation, Visakhapatnam - Towards supply of 20 Nos of Desktop Computers to the Department of Electronics & Communications Engineering, AU College of Engineering for Women, VSP.	37ABFPN7094P1ZR	M/s Pioneer Marketing Corporation, Visakhapatnam.	Anand Narla
5	457/ 30-03-2019	Towards supply of survey lab items to the Department of Civil Engineering, AU College of Engineering for Women, VSP for Rs.2,51,340/-	37ALSPC8213C1Z8	M/s S & M Instruments, Visakhapatnam.	Durga Srinivasa Rao Chevuri
6	467/ 30-03-2019	Towards supply of lab equipment to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP for Rs.3,26,270/-	05AAPPJ0307C1ZB	M/s Engineering Models & Equipment, Roorkee.	Aklank Jain
7	471/ 30-03-2019	Towards supply of lab equipment to the	37AKMPA5225H1ZA	M/s ASN Technologies	Sujatha Vikram

	30-03-2019	Department of Electronics & Communication Engineering, AU College of Engineering (Autonomous), VSP for Rs.2,87,700/-		, Visakhapatnam.	Allam
8	479/ 30-03-2019	Towards supply of 150 Nos Dual Desks to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP for Rs.8,70,000/-	37AFHPC9856Q1ZK	M/s Sridhara Furniture Decors, Visakhapatnam.	Bhaskara Rao Chunduru

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 2018-19 – 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. 2,86,57,582/-)

During the course of the audit of accounts of Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs. 2,86,57,582/-** 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 2018-19. 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 - V at Page No: 178)

Table : A
(Other Institutions)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	AU Engineering College (Autonomous)	4	4,29,849
2	Account	8	64,000
3	College of Science & Technology Account	12	---
4	Dr BR Ambedkar College of Law Account	9	1,10,000
5	Self Finance Account	3	26,88,856
6	School of Distance Education Account	4	11,01,502
7	Directorate of Admissions Account	2	7,67,325
8	Guest House Account	2	17,20,292
TOTAL			68,81,824

Table : B
(Hostels)

Sl. No	Name of the Hostel Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Engineering College Hostel for Women Account	2	22,76,518
2	Ladies Hostel Account	1	53,21,820
3	Arts & Commerce College Hostel Account	2	---
4	Research Scholars Hostel Account	6	22,78,830
5	International Students Hostel Account	2	16,11,306
6	Science Hostel Account	4	48,79,540
7	Engineering College Hostel for Men Account	2	54,07,744
TOTAL			2,17,75,758

TOTAL

Sl No.	Institutions	Amount
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		(Rs)
1	Other Institutions	68,81,824
2	Hostels	2,17,75,758
TOTAL		2,86,57,582

During the course of the 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 2018-19, 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)	164
Staff working at present	192
Staff in excess of the Cadre Strength (192-164)	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 were noticed :

Details of Posts	No of Posts
Budget Position (Sanctioned strength)	61
Permanent Non-Teaching Staff	21
Time Scale Staff	44
28 Days Staff	19
Daily Wage Workers	61
CPC Staff & VMC Staff	11
PMT Staff	26
TOTAL	182
Staff in excess of the cadre strength (182-61)	121

From the above, it is evident that 121 employees have been appointed in excess of the sanctioned posts. The appointment orders of Daily Wage Employees have not been produced to audit.

(iii) School of Distance Education : (Para No.4 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	62
Time Scale Staff	13
28 Days Staff	40
Consolidated Pay Staff	15
TOTAL	130
Staff in excess of the Cadre Ctrength (130-93)	37

The appointment orders for 7 new members at various levels i.e Senior Assistants 40 (20-16), Record Assistants 3 (7-4), in excess of the Sanctioned Cadre Strength have not been produced to Audit.

Further there are 11 Junior Assistants + Typist posts, 4 GDO posts & 23 Attenders posts are vacant during 2018-19. There are no posts of 28 days, Time Scale, Consolidated Staff, B.Ed Assistant in budget posts. But, appointed 13 candidates as Time Scale Staff (During 2017-18, the number is 7), 40 as 28 Days Staff, 15 as Consolidated Pay Staff 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.11,01,502/- 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

Sl No.	Name of the Institution	Staff working in excess
1	Arts & Commerce Hostel	28
2	Ladies Hostel	121
3	School of Distance Education	37
TOTAL		186

As seen from the above, it is noticed that **186** 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 2018-19 – Appointments made on Consolidated Pay Basis - Payment of Salaries to the Staff of M/s Sony Security Services - Held under objection.

(Rs.14,77,979/-)

During the course of the audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs. 14,77,979/- 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. It was informed that on holiday their services were utilised at Principal's office. But attendance register stated to have been maintained 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.5 of Audit Notes)**

M/s Sony Security Services Salaries			
Vr. No	Date	Particulars	Amount (Rs)
1	2	3	4
5	10-04-2018	Out Source Employees 18 members @ 161.30/- per day for 3/18	87,586
30	15-05-2018	Out Source Employees 18 members @ 166.65/- per day for 4/18	87,824
41	02-06-2018	Out Source Employees 18 members @ 161.30/- per day for 5/18	84,843
63	07-07-2018	Out Source Employees 18 members @ 166.66/- per day for 6/18	84,163
77	08-08-2018	Out Source Employees 18 members @ 161.30/- per day for 7/18	85,005
93	12-09-2018	Out Source Employees 8 members @ 258.60/- per day for 8/18 (sanctioned 10 sweepers on out sourcing vide Lr.No.SIII(1)/Outsourcing/ 2018 dt: 24-7-18 of the Registrar to Principal, AUCE(A)	59,219
94	12-09-2018	Out Source Employees 18 members @ 161.29/- per day for 8/18	84,677
119	08-10-2019	Out Source Employees 8 members @ 267.20/- per day for 9/18	63,326
120	08-10-2018	Out Source Employees 18 members @ 166.65/- per day for 9/18	85,324
136	08-11-2018	Out Source Employees 8 members @ 258.60/- per day for 10/18	61,029
137	08-11-2018	Out Source Employees 18 members @ 161.30/- per day for 10/18	86,134
156	11-12-2018	Out Source Employees 18 members @ 166.66/- per day for 11/18	79,830
157	11-12-2018	Out Source Employees 10 more members @ 258.60/- per day for 11/18	64,929
209	10-01-2019	Out Source Employees 10 more members @ 258.60/- per day for 12/18	74,476
210	10-01-2019	Out Source Employees 18 members @ 166.66/- per day for 12/18	81,618
246	08-02-2019	Out Source Employees 18 members @ 161.30/- per day for 1/19	84,521
247	08-02-2019	Out Source Employees 10 more members @ 258.60/- per day for 1/19	68,011
261	12-03-2019	Out Source Employees 10 more members	71,000

		@ 286.29/- per day for 2-19	
262	12-03-2019	Out Source Employees 18 members @ 178.57/- per day for 2/19	84,464
TOTAL			14,77,979

PARA NO : 9 - 1

Audit on the Accounts of the Andhra University, Visakhapatnam for the year 2018-19 – Payment of Conveyance Allowance for the service rendered by the employees - Not admissible - Held under objection - Needs recovery. (Rs.26,400/-)

During the course of the audit of the Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs.50,400/-** 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 - VI at Page No: 190)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	College of Science & Technology Account	11	8,550
2	Dr. B.R.Ambedkar College of Law Account	7	11,350
3	College of Pharmaceutical Sciences Account	2	6,500
TOTAL			26,400

PARA NO : 9 - 2

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19 – Expenditure incurred towards Travelling Allowance of the staff of the University – Several discrepancies found - Prescribed norms not followed – Amount held under objection. (Rs.2,87,760/-)

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.

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.

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	5	13,220
3	School of Distance Education Account	15	1,38,540
4	Examination Account	5	---
5	Deposit Fund Account	5	1,36,000

TOTAL	2,87,760
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(The details are given vide APPENDIX - VII at *Page No:192*)

PARA NO : 9 - 3

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19- 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.

The details are given below:

Sl. No.	Name of The Account	Para No in the Audit Notes
1	2	3
1	Press & Publications Account	6
2	Engineering College Hostel for Women	5
3	Reserch Scholars Hostel Account	10
4	College of Pharmaceutical Scinces Account	5
5	Engineering College for Women Account	3
6	College Development Council Account	7
7	Engineering College Hostel for Men Account	5
8	International Students Hostel Account	4
9	College of Arts & Commerce Hostel Account	7
10	Examination Account	6

PARA NO : 9 - 4

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19- Non-maintenance 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. Thus, it is evident that the institution is being put to loss by not disposing of the old and unserviceable items in a proper manner. Immediate action would need to be taken on the above points under intimation to audit.

During the course of the audit of the institutions of Andhra University, Visakhapatnam, it is noticed that the institutions 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 institutions 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.

The following are some of the institutions in which **Register of Sale Proceeds of Old and Unserviceable Material** is not being maintained.

The details of the objections are given below :

Sl. No.	Name of The Account	Para No in the Audit Notes
1	2	3
1	School of Distance Education Account	19
2	Press & Publications Account	5
3	Engineering Hostel for Women	6
4	Reserch Scholars Hostel Account	11
5	College of Pharmaceutical Scinces Account	6
6	Examination Account	7

PARA NO : 9 – 5

During the course of audit of Hostel Accounts of Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs. 55,39,034/-** 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 – VIII at Page No: 199)

Sl.No	Name of Hostel	Para No in the Audit Notes	Amount in (Rs)
1	2	3	4
1	Engineering College (Autonomous) Account	6	10,650
2	Engineering College Hostel for Men Account	4	91,050
3	Ladies Hostel Account	4	24,000
4	Science College Hostel Account	3	50,800
5	College Development Council Account	3	3,72,000
6	Examination Account (Confidential Remuneration)	10	48,60,784
7	Research Scholars Hostel Account	3	1,16,700
8	College of Arts & Commerce Account	8	13,050
TOTAL			55,39,034

PARA NO : 9 – 6

Audit of the College of Engineering (Autonomous) Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 2018-19, 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 In Rs	Received	Issued	Balance
Ammonium Sulphate Solution	x/1-1-19	600	7.5 lts	7.5 lts	Nil

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.7 of the Audit Notes)**

PARA NO : 9 – 7

Audit on the Press & Publications Account, Andhra University, Visakhapatnam for the year 2018-19 – 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 on Press & Publications, Andhra University, Visakhapatnam for the year 2018-19, *As per Table* (given below) it is noticed that there is variation in utilisation of paper, as per the statement of work orders and statement of stock issues. The issue of various papers in 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. It is crystal clear that stationery was misappropriated

Table

Sl. No	Type of Paper	Total issue of various paper for all work orders during 2018-19as 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 Kgs	In tonnes		
1	60 GSM "18 Reels"	77Reels@250Kgs	19.250T	18.625	-625kg
2	60 GSM S/D white paper	15127RX8Kgs	121.016T	55.037	-65.979 Tonnes
3.	60 GSM D/D white paper	484RX16Kgs	7.744T	3.807	-3.937 Tonnes
4	60 GSM DFC white paper	113Rx8.9Kgs	1 005.7Kgs	568.255	-437 Kgs
5	70 GSM S/D white paper	177Rx9.3Kgs	1646.8Kgs	765.38	-880.712Kgs
7	70 GSM D/D Ledger Paper	38RX 18.6Kgs	708.016 Kgs	454.699	-253.317KGS
8	70GSM DFC white paper	49Rx10.4Kgs	509Kgs	294.32	-215Kgs
9	70GSM DFC ledger	55Rx10.4Kgs	572.0Kgs	1573.88	+1001.88Kgs

	paper(GL)				
10	70/80 GSM Natural Shade Paper	29R+310Sx1 2.6Kgs	373.2Kgs	181.314	191.9Kgs

Further it is noticed that on verification of stock register all purchases of stationery were entered but time to time issue of stock for work orders and periodical certification by the competent authority in required manner was not done. Existing available stock as on 31-3-2019 in the press was recorded as closing stock in the stock register which is not correct.

With reference to the above example it is clear that the entire issue of various papers for the work done of printing as per work orders attracts suspicion of utilisation of the stationery. The cause of the situation is lack of time to time supervision of the higher authorities. It needs immediate attention for rectification .

PARA NO : 9 - 8

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2018-19 – Remuneration paid for conduct of Examinations – Allotment of staff based on number of students attending to the examination - Unusual variation- Immediate action required for rectification.

As per Annual account an amount of Rs.1,99,59,056/- was incurred towards payment of remuneration to staff for conduction of examinations under head C1061200-11 to 19. On verification of related vouchers, it is noticed that staff will be appointed to examination centres based on number of students appearing for exam in that particular examination centre. But there is a lot of variation in allotment of staff to the centres.

Equal number of clerks cum typist and attenders /water boy/sweeper were allotted and accordingly remunerations were paid, for both higher number or lower number of students. The unusual allotment of staff is conspicuous and objectionable.

Hence, needs proper attention in this aspect, to reduce the unnecessary expenditure.

PARA NO : 9 - 9

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2018-19 – Maintenance of Stock Registers in various departments – Certain observations – Needs rectifications.

During the course of the audit on the accounts of the College of Science & Technology, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that there are 27 departments under the college of Science & Technology. Many purchases were made as per budget allocation but quotations were not called for and due procedure was not followed for the expenditure incurred. Articles 122 to 125 of the 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.

Further on verification of the stock registers of the departments produced to audit, it is noticed that year ending certificate of stock verification not recorded and signed by concerned Head of Department.

The Cash books and Bank statements not maintained in all departments due to which the actual amounts sanctioned, under all heads like Chemicals, contingency, Examination spot valuation etc, expenditure incurred and closing balance is not known. Further department wise contingencies are as follows and they have not shown the registers to verify the expenditure details.

S.No	Name of the Department	Amount (Rs.)
01	Inorganic & Analytical Chemistry :	
	01.Apparatus,Chemicals & Lab	2,50,000
	02.Dept. Contingencies	60,000
	03.Gas House Contingency	40,000
		3,50,000
02	Bio-Inorganic Chemistry : 01.Apparatus,Chemicals & Lab	70,000
		70,000
03	Environmental Chemistry :	
	01.Apparatus,Chemicals & Lab	70,000
	02.Dept. Contingencies	30,000
		1,00,,000
04	Environmental Sciences :	
	01.Apparatus,Chemicals & Lab	50,000
	02.Self-Finance Account	83,280.75
		1,33,280.75
05	Geology :	
	01.Apparatus,Chemicals & Lab	1,00,000
	02.Dept. Contingencies	30,000
	03.Field work & Geological tour etc.,	25,000
		1,55,000
06	Geophysics :	
	01.Apparatus,Chemicals & Lab	75,000
	02.Dept. Contingencies	40,000

		1,05,000
07	Meteorology & Oceanography:	
	01.Apparatus,Chemicals & Lab	60,000
	02.Dept. Contingencies	20,000
		80,000
08	Nuclear Physics :	
	01.Apparatus,Chemicals & Lab	1,00,000
	02.Dept. Contingencies	30,000
		1,30,000
09	Physics :	
	01.Apparatus,Chemicals & Lab	1,50,000
	02.Dept. Contingencies	40,000
		1,90,000
10	Distilled water plant- Boiler Inspection Fee	1,75,000
		1,75,000
11	Marine Living Resources :	
	01.Apparatus,Chemicals & Lab	75,000
	02. Dept. Contingencies	25,000
		1,00,000

Hence, the entire expenditure is held under objection and the above observations noticed are need to be rectified under intimation to audit.

PARA NO : 9 – 10

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Sub-vouchers not tallying with the expenditure – Needs action (Rs.40,000/-)

During the audit of Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that in the following instances the Sub-Vouchers received from the guest faculty are less than the expenditure shown in the Main Voucher as detailed below :

SI No.	Voucher & Date	Name of the Guest Faculty & Details of Remuneration	Remuneration as per the Voucher (Rs)	Remuneration as per the Sub Voucher furnished by the Guest Faculty (Rs)	Difference (Rs)
s1	314/ 01-01-2019	Dr. N.Muddu Krishna Remuneration for M.Sc (Marine Biology) I Semester	80,000	60,000	20,000
2	320/	Dr. J.Visweswara	80,000	60,000	20,000

	03-01-2019	Rao Remuneration for M.Sc (Marine Biology) I Semester			
TOTAL			1,60,000	1,20,000	40,000

Hence, the expenditure is held under objection. The reasons for the discrepancy may be furnished to audit.

PARA NO : 9 – 11

Audit of the Engineering College Hostel (Women) Account, Andhra University, Visakhapatnam for the year 2018-19 –Petty cash Bills not produced - Expenditure held under objection. (Rs.1,40,000/-)

On verification, it is noticed that for purchases made from main cash for an amount of Rs. 1,40,000/- in respect of Petty cash purchases. the orders of the Competent Authority for making the purchases were also not produced to audit. The concerned Stock Registers and bills were also not produced to audit. Hence, the entire expenditure is held under objection.

On observation, it is found that there are several instances recouperment during a month. At times there are five recouperment in a month. And there is a recouperment on the same day i.e., on 11-01-2019. Petty cash is intended to meet day to day expenditure. But, it is observed that it is being used as a means for regular expenditure in the name of petty expenditure. This practice needs to be dispensed with immediately.

The expenditure details are given below:

Vr No.	Date	Name	Cheque No	Amount (Rs)
5	11-04-2018	to self	316280	5,000
20	04-05-2018	to self	316295	5,000
42	04-06-2018	to self	330577	5,000
50	11-06-2018	to self	330585	5,000
88	01-08-2018	to self	330623	5,000
99	14-08-2018	to self	330634	5,000
101	16-08-2018	to self	330636	5,000
109	31-08-2018	to self	330644	5,000
125	22-09-2018	to self	330660	5,000
140	10-10-2018	to self	330675	5,000
141	15-10-2018	to self	480161	5,000
143	26-10-2018	to self	480163	5,000
156	05-11-2018	to self	480176	5,000
165	15-11-2018	to self	480185	5,000

170	16-11-2018	to self	480190	5,000
181	03-12-2018	to self	480201	5,000
202	19-12-2018	to self	480222	5,000
204	31-12-2018	to self	480224	5,000
205	02-01-2019	to self	480225	5,000
215	11-01-2019	to self	480235	5,000
216	11-01-2019	to self	480236	5,000
217	22-01-2019	to self	480237	5,000
220	25-01-2019	to self	480240	5,000
227	29-01-2019	to self	480247	5,000
229	01-02-2019	to self	480249	5,000
241	19-02-2019	to self	438171	5,000
246	23-02-2019	to self	438176	5,000
260	25-03-2019	to self	438190	5,000
TOTAL				1,40,000

PARA NO : 9 – 12

Audit on the Accounts of Directorate of Admissions, Andhra University, Visakhapatnam for the year 2018-19 - Honorarium, Conveyance Allowance and Sessions Remunerations, Sitting Allowance paid to staff involved in AUCET and AUEET- 2018 admissions and counselling – Guidelines not produced to Audit. (Rs.12,92,182/-)

During the Audit on the Accounts of Directorate of Admissions, Andhra University, Visakhapatnam for the year 2018-19. **(Table:1 &2 given below)** it is noticed that an amount of Rs. **12,92,182** /- was incurred towards conveyance allowance and Honorarium to the Director, Associate Directors, core members and other staff who are involving in admissions and counseling of AUCET and AUEET-2014. The guidelines of remunerations not produced to Audit. Hence held under objection

Table: A

102 to 111	26.05.2018	Director&Associate Directors And Core members for AURCET_Admissions	Towards Convayance Allowance Paid for AURCET_Admissions	1,10,400
112	26.05.2018	G.nageswara Rao V.C& Chairman	towards Honorarium for AURCET_Admissions	36,000
113	26.05.2018	Prof. V, uma maheswararao, Registrar.AU	Do	31,500
197 to 204	22.07.2018	8members	towards Honorarium paid for AUCET/AUEET- 2018.1st ,2nd &3rd Phase counselling._Admissions	1,82,664
205 to 212	22.07.2018	8members	towards Convayance Allowance paid for AUCET/AUEET- 2018.1st ,2nd &3rd Phase counselling._Admissions	2,86,880
255 to 262	27.08.2018	8 members	towards Honorarium paid for AUCET/AUEET- 2018. Admissions	45,666
365 to 372	27.11.2018	8members	towards Honorarium Allowance paid for AUREET- 2017 ,2nd &3rd Phase counselling conducted	18,000
373 to 380	27.11.2018	8members	towards Convayance Allowance paid for AUREET- 2017 ,2nd &3rd Phase counselling conducted	27,600
186	16.07.2018	1 member	sitting Allowance paid to Advisory committee meeting of AUCET-2018 held on16.07.2018	36,000
TOTAL				7,74,710

Table: B

22 to 33	30.04.2018	12 members	Remuniration paid for scrutiny of AURCET Applications During08.11.2017 to2.12.2017 Held at DAO	1,20,420
34 to 43	30.04.2018	10 members		54,720
44 to 56	30.04.2018	13 members		48,060
57 to 66	30.04.2018	10 members		9,120

68 to 74	01.05.2018	7 members		59,370
213 to 220	22.07.2018	Faculty members	remuneration paid to Confidential work of AUCET/AUEET-2018	36,000
221 to 224	22.07.2018	4 members	remuneration paid to Admissions of AUCET/AUEET-2018	34,200
225	26.07.2018	The Superintendent	remuneration paid to conduct of AUCET/AUEET-2018	2,202
271	27.08.2018			5,700
272-280	27.08.2018	The Staff		8,930
295-302		9 members		43,710
416-425	08.01.2019	9 members		95,040
TOTAL				5,17,472

Abstract

Table - A	7,74,710
Table - B	5,17,472
TOTAL	12,92,182

PARA NO : 9 – 13

Audit of the Platinum Jubilee Guest House Account, Andhra University, Visakhapatnam for the year 2018-19- Advances taken- Petty cash book – Not maintained- Held under objection. (Rs. 2,45,294/-)

On verification, it is noticed that advances were taken at different intervals towards petty expenditure. It is observed that an amount of Rs.2,45,294/-was incurred towards purchase of different items related to sanitary, electrical and stationery items for which petty cash book is not maintained. The purpose of purchases was also not recorded. Hence, the entire expenditure is held under objection.

The details of the expenditure are given below :

Vr No	Date	Cheque No	Amount (Rs)
15	01-05-2018	876056	15,500
25	06-2018	876071	20,775
35	13-07-2018	876081	16,098
40	01-08-2018	876087	14,408

48	17-08-2018	876095	16,497
53	08-2018	876100	16,566
57	17-09-2018	703504	14,313
75	10-2018	703522	16,432
83	10-2018	703530	21,925
88	11-2018	703535	10,724
95	19-11-2018	703542	16,191
104	11-12-2018	703551	16,566
115	01-2019	703563	16,910
131	06-02-2019	703579	15,603
139	03-2019	703586	16,786
TOTAL			2,45,294

PARA NO : 9 – 14

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Payment of Remunerations - certain observations - needs rectification

During the course of the audit, it is noticed that the faculty members were paid remunerations based on attendance sheets produced by them, which were not countersigned by the course Co-ordinators. The number of students attended for those classes is also not produced to audit. This needs immediate attention and rectification.

PARA NO : 9 – 15

Audit of the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2018-19 – Improper maintenance of cash book - Non- Reconciliation of the Cash Book with Bank Statements – Immediate action required.

During the course of audit, on verification of the cash books it is noticed that the opening balances and closing balances were not reconciled and also not certified by the executive authority. The cashbook shall be closed daily and closing balance recorded in both figures and words. The closing balances shall be carried forward as opening balance for the next day as the same was not done. The month wise O.B. And C.B. and abstract were not written in Cash Book. Some of the transactions were also not taken on the credit side in the cash book as detailed below.

Immediate action would need to be taken for reconciling the balances in the cash books with the bank statements.

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	22,87,790
2	9 (a) - 2	1,62,855
3	9 (a) - 3	---
4	9 (a) - 4	50,36,844
5	9 (a) - 5	6,58,880
6	9(a) - 6	13,20,824
7	9(a) – 7	---
8	9(a) - 8	---
9	9(a) – 9	---
10	9(a) – 10	1,71,61,000
11	9(a) – 11 to 9(a) - 18	---
12	9(a) – 19	1,40,02,723
13	9(a) – 20	---
14	9(a) – 21	68,39,777
15	9(a) – 22 to 9(a) - 24	---
TOTAL	24	4,74,70,693

CODE – 9 (c)
PURCHASES - NON OBSERVANCE OF RULES

Sl No	Para No	Amount involved (Rs)
1	9 (c) – 1	---
2	9 (c) - 2	---
3	9 (c) - 3	1,04,68,917
4	9 (c) - 4	---
TOTAL	4	1,04,68,917

CODE – 9 (d) Caes of Promotions/Appointments Contrary to Rules and without observing Qualification Norms including irregularities in Merit Promotion/Career Advancement Schemes		
Sl No	Para No	Amount involved (Rs)
1	9(d) - 1	2,86,57,582
2	9 (d) - 2	14,77,979
TOTAL	2	3,01,35,561

CODE – 9 OTHER OBSERVATIONS
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Sl No	Para No	Amount involved (Rs)
1	9 - 1	26,400
2	9 - 2	2,87,760
3	9 - 3	---
4	9 - 4	---
5	9 - 5	55,39,034
6	9 - 6 to 9 - 9	---
7	9 - 10	40,000
8	9 - 11	1,40,000
9	9 - 12	12,92,182
10	9 - 13	2,45,294
11	9 - 14	---
12	9 - 15	---
TOTAL	15	75,70,670

ABSTRACT

Code No	Number of Paras	Amount involved (Rs)
9(a)	24	4,74,70,693
9(c)	4	1,04,68,917
9(d)	2	3,01,35,561
9 (Others)	15	75,70,670
TOTAL	45	9,56,45,841

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 2018-19 – Payment of Remuneration to Guest Faculties/Lesson Writers/ Co-ordinators & Assistant Co-ordinators/Paper Setters etc - TDS not being recovered - Irregular – Needs Rectification. (Rs.1,92,37,277/-)

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19, 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.1,92,37,277/-** 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 - IX at *Page No: 207*)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	College of Pharmaceutical Sciences Account	3	1,16,932
2	College of Engineering for Women Account	2	4,31,390
3	Dr. B.R Ambedkar College of Law Account	4	9,200
4	College of Science & Technology Account	5	33,425
5	Engineering College	2	23,50,611

	(Autonomous) Account		
6	School of Distance Education	3	41,08,053
7	Examination Account	3	95,83,831
8	Self Finance Account	2	24,14,815
9	UGC Account	6	1,00,600
10	College of Arts & Commerce Account	2	88,420
TOTAL			1,92,37,277

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 2018-19 – 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 2018-19, it is noticed that an amount of **Rs. 84,25,982/-** 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.3 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

SI No	Para No	Amount (Rs)
1	10(9) - 1	1,92,37,277
2	10(16) -1	---
TOTAL	2	1,92,37,277

CODE NO: 11

(NON-PRODUCTION OF RECORDS)

PARA NO : 11 – 1

Audit on the Examination Account, Andhra University, Visakhapatnam for the year 2018-19 – Confidential (Printer’s Bills) – Records, Bills, Quotations and Stock registers not produced – Amount held under objection. (Rs. 1,38,12,220/-)

During the course of the audit on the accounts of the Examination Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs. 138,12,220/-** was paid towards Confidential work under head C1061300-27 - Printing, for which relevant records, Bills and stock registers were not produced to audit. Hence, held under objection.

It is further noticed that an amount of Rs. 1,00,400/- was paid as remuneration to paper setters from out of the adjustment voucher no 102 dt 18-2-2019 for an amount of Rs.1,75,500/- under head C1061300-27 – Printing for which no acquittances in token of receipt of the remuneration paid it is not known to audit to whom the remuneration was paid and whether TDS @10% is recovered or not. Relevant bills and records need to be produced to audit.

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 Rs. 1,08,74,036/-. Needs reconciliation of difference amount of Rs. 3,977/-.

(Para No.4 of the Audit Notes)

(The details are given vide APPENDIX - X at Page No: 242)

PARA NO : 11 - 2

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19 – Sanction of Scholarship and Caution Money Deposit - Demand – Collection – Balance (D-C-B) details – Not produced – Needs rectification.

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19, 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 in respect of the following institutions. 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.

The details are given below:

Sl. No.	Name of The Account	Para No in The Audit Notes	Amount (Rs)
1	2	3	4
1	College of Science & Technology Account	7	---
2	AU Engineering College (Autonomous) Account	9	7,84,41,343
3	Engineering College Hostel for Women Account	8	---
4	Research Scholars Hostel Account	12	---
5	College of Arts & Commerce Account	4	---
TOTAL			7,84,41,343

(The details are given vide APPENDIX - XI at Page No: 244)

PARA NO : 11 – 3

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Purchase of various Stationery Items – Quotations Not produced - Main Stock Register produced – Section wise Stock Register – Not maintained – Actual Utilisation not known – Immediate action required. (Rs. 12,45,720/-)

On verification, it is noticed that different stationery items were purchased to an extent of Rs. **12,45,720/-** for which quotations were not produced and purchase order for lowest rates were not followed. The entire stock has been taken to the main Stock Register.

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. Hence, the amount is held under objection. **(Para No.9 of the Audit Notes)**

The details are given below:

Vr No	Date	Name of the Firm	Amount (Rs)
96	18-05-2018	M/s Andhra Stationary Syndicate	675

135	28-05-2018	M/S Espee printers	12,000
154	04-06-2018	M/s Andhra Stationary Syndicate	997
155		M/s Bharat Ratna Books & Stationery	426
156		M/s Sree Ushodaya Books & Stationery	4,830
224	19-06-208	M/s Andhra Stationary Syndicate	3,800
263	09-07-2018		1,993
265			997
534	19-09-2018		2,832
537	19-09-2018	M/s Softek Systems & Shoppe	3,200
569	28-09-2018	M/s Sree Ushodaya Books & Stationery	12,623
574	03-10-2018		1,200
620	29-10-2018	M/s Bharat Ratna Books & Stationery	9,500
657	12-11-2018	M/s Andhra Stationary Syndicate	2,832
709	20-11-2018		4,68,020
710		M/s District Co-operative Marketing Pvt Ltd, VSP	1,25,460
715		M/s Andhra Stationary Syndicate	3,800
770	18-12-2018	M/s Sree Ushodaya Books & Stationery	1,05,523
781		M/s Andhra Stationary Syndicate	1,350
782		M/s Sree Ushodaya Books & Stationery	1,300
787	24-12-2018	M/s Sree Ushodaya Books & Stationery	16,470
877	10-01-2019	M/s Andhra Stationary Syndicate	13,000
984	19-02-2019		85,059
991	19-02-2019	M/s Sree Ushodaya Books & Stationery	13,400
1031	02-03-2019	M/s District Co-operative Marketing Pvt Ltd, VSP	1,16,000
1032	02-03-2019	M/s Sree Ushodaya Books & Stationery	13,608
1097	20-03-2019		1,92,105
1122	30-03-2019		2,980
1130		M/s Andhra Stationary Syndicate	29,740
TOTAL			12,45,720

PARA NO : 11 - 4

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19 – 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.2,20,50,468/-)

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19, 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 2018-19. 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.2,20,50,468/-** as mentioned hereunder.

(The details are given vide APPENDIX - XII at *Page No: 244*)

Sl. No	Name of the Institution	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Works Account	16	2,15,18,311
2	Self Finance Account	12	5,32,157
TOTAL			2,20,50,468

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 – 5

Audit of College Development Council Account, Andhra University, Visakhapatnam for the year 2018-19 – Production of D.C.B. Statement along with the list of colleges for verification of collection of fee – Non-Collection of Affiliated college fee dues – Huge pendency of collection - Needs immediate action for the collection. (Rs.1,38,77,425/-)

The statement of Demand, Collection & Balance (DCB) and the list of Affiliated colleges for the year 2018-19 has been produced to audit. As verified from the DCB Statement with college wise, Affiliated fee was collected from the colleges as per the rates fixed by the authorities. As per the DCB statement dues yet to be collected from college for the year 2018-19 is Rs. **1,38,77,425.00**. Appropriate action may be taken for collection of an amount of Rs. **1,38,77,425.00** from colleges for the year 2018-19.

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.

No of colleges and type of colleges	Affiliated Fee Demand fixed(2018-	Collection Rs.	Balance to be paid. Rs.
-------------------------------------	-----------------------------------	----------------	-------------------------

	19)Rs.		
PG colleges(35)	66,01,760	66,01,760	NIL
MBA and MCA(13)	1,09,10,605	95,33,730	13,76,875
Vizianagaram Dist(80)	3,39,95,700	3,38,86,205	1,09,495
Visakhapatnam Degree colleges(125)	5,20,81,000	5,04,34,360	16,46,640
Pharmacy colleges(21)	2,45,35,115	1,70,50,265	74,84,850
LAW Colleges(10)	40,90,901	40,90,901	NIL
B.Ed colleges(61)	1,57,78,018	1,25,18,453	32,59,565
TOTAL	1,47,993,099	13,41,15,674	1,38,77,425

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 - 6

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19 – Expenditure incurred to purchase several items – Stock Registers and utilisation particulars not produced to audit – Amount held under objection. (Rs. 2,22,77,787/-)

During the course of the audit of Andhra University, Visakhapatnam for the year 2018-19, it is noticed that huge expenditure **Rs. 2,22,77,787/-** 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 - XIII at Page No: 249)

Sl. No	Hostel Name	Para No in Audit notes	Amount (Rs)
1	2	3	4
1	Self Finance Account	11	1,31,32,741

2	Engineering College Hostel for Women Account	3	45,83,178
3		12	4,99,334
4	Examination Account	11	37,05,457
5	Dr. V.S.Krishna Library Account	1	---
6	Research Scholars Hostel Account	4	3,57,077
TOTAL			2,22,77,787

PARA : 11 - 7

Audit on the Accounts of the Andhra University, Visakhapatnam for the year 2018-19 – Vouchers/ Bills/Acquittances not produced to Audit – Irregular – Held under objection.

(Rs.21,26,499/-)

During the course of the audit on the accounts of Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs.21,26,499/- was incurred for various purposes. But, the Vouchers/Bills/Acquittances related to the expenditure/receipt 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 – XIV at Page No : 265)

Sl. No	Name of the Institute	Para No in the Audit Notes	Amount (Rs)
1	Engineering College Hostel for Women Account	13	3,97,738
2	UGC Account	7	5,51,244
3	Dr. B.R.Ambedkar College of Law Account	2	10,000
4		3	4,23,945
5		8	28,500
6		11	11,000
7		12	94,578
8	College of Science & Technology Account	4	2,81,500
9	Directorate of Admissions Account	6	25,000
10	College of Arts & Commerce Account	6	3,02,975
11	College of Pharmascutical Sciences Account	4	1,04,792
TOTAL			22,31,272

PARA NO : 11 - 8

Audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2018-19 – Certain printing works done - Delivery Challans not found – Needs immediate action. (Rs. 68,10,668/-)

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.68,10,668/-** 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 :

S.No	Work Order No.	Date	Name of the party	Name of the Work	No. of copies	Paper & Printing cost Rs.
1	30E/E.IX/Supt/Statio nary/2017	05.05. 2018	The Director, Examinat ion Dept	Remuniration bills	2,00,000	1,34,510/- (delivery challan & Bill form not found
2	Do	Do	Do	C.M Forms	2,00,000	1,17,710/- delivery challan & Bill form not found
3	Do	Do	Do	Answer Scipts (32pages)	17,00,000 printed 9,00,000 copies issued . rest of 8,00,000 not issued.	65,58,448/- delivery challan not found
Total						68,10,668/-

PARA NO : 11 - 9

Audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – 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. 1,67,247/-)

During the course of the audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs. 1,67,247/-** 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	
1,23,509	43,738	1,67,247

PARA NO : 11 - 10

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2018-19 – 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.

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

(Para No.14 of the Audit Notes)

PARA NO : 11 - 11

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2018-19 – 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.51,34,977/- 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.

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.15 of the Audit Notes)

PARA NO : 11 - 12

Audit of College of Science & Technology Account, Andhra University, Visakhapatnam for the year 2018-19 - 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	4,35,39,454.83	2,99,41,364.00	7,34,80,828.83	2,08,91,946.00	5,25,88,882.83
2	Science & Tech Account	10428603501	14,58,173.24	7,70,200.00	22,28,373.24	8,53,318.00	13,75,055.24
3	ACD Fee Account	10428603205	34,24,045.80	3,30,59,123.00	3,64,83,168.80	649.00	3,64,82,519.80
4	TC Fee Account	33431437242	5,78,924.00	4,97,069.00	10,75,993.00	94,016.50	9,81,976.50
5	BOR Account	30326888516	31,40,887.50	8,07,379.00	39,48,266.50	NIL	39,48,266.50
Total			5,21,41,485.37	6,50,75,135.00	11,72,16,630.37	2,18,39,929.50	9,53,76,700.87

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 2018-19, 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.3 of the Audit Notes)

PARA NO : 11 - 13

Audit on the Accounts of National Service Scheme, Andhra University, Visakhapatnam for the year 2018-19 - Non-production of records – Immediate action required.

During the course of the audit on the Accounts of National Service Scheme, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that the following records were not produced to audit. Some of the Registers were not maintained properly.

A) Grant Appropriation Register not produced:

The grant appropriation register for the year 2018-2019 has not forthcoming for verification. In absence of the same the correctness of proper utilisation of grants received could not be known in audit whether the grants utilised fully/partly/ excess utilised or unutilised. Therefore the universities authorities may prepare a register regarding the grants received.

B) Improper maintenance of Advance Recoverable Register:

On verification of the advance recoverable register, it is noticed that, the abstracts were not recorded and year wise balances were not arrived at the end of year. The balances pending at the end of each financial year have not been arrived. The advances pending balances to be recovered/ adjusted are to be brought forwarded to the next financial year i.e. 2019-2020. Hence, the advances pending balances could not be verified in audit. Defects pointed above would need to be rectified and advances register is to be maintained properly and produced for audit.

C) Register of Programmes conducted not produced:

The register of the different programmes conducted during the year 2018-2019 along with the number of participants in each programme need to be produced along with the connected files in connection with conducting various programmes have not been produced to audit.

D) Register of Cheque Books Received from Banks not produced:

During the audit the register of cheque books received and drawn were not produced for audit. In absence of the same the used and the number of cheques with starting and ending numbers of the cheque were not known. On verification of the cash book it is noticed that the cheques were not used in chronological order.

Immediate action would need to be taken to produce the above records to audit.

PARA NO : 11 - 14

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Adjustment of advance – Bills supporting the expenditure not produced – Abnormal delay in the adjustment of advance – Highly irregular (Rs.1,98,916/-)

During the audit of Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that an amount of **Rs.1,98,916/-** vide Voucher No.336, Dated:18-01-2019 is adjusted towards advance given to Prof V.Veeraiah. But, the connected bills supporting the expenditure were not produced to audit. It is further observed that the advance was given to Prof. V.Veeraiah vide Proceedings No.U5/5309/SAP-I/Phy/2007, Dated:18-11-2011 of the Vice chancellor, AU, VSP. But, the advance was adjusted only in 2018 after an abnormal delay of 7 (Seven) years. No interest has been collected from the individual for the delay.

This is highly irregular. As the bills supporting the expenditure were also not produced to audit, the expenditure is held under objection.

PARA NO : 11 - 15

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Engagement of Guest Faculty – Sub-vouchers in support of the receipt of the payment – Not produced – Expenditure held under objection. (Rs.60,000/-)

During the course of the audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an expenditure of **Rs.60,000/-/-** was incurred towards remuneration for the Guest Faculty engaged. But, the connected Sub-vouchers supporting the receipt of the payment by the respective Guest Faculty have not produced to audit. In the absence of the same the authenticity 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 relevant sub-vouchers for verification in audit.

The details are given below:

Sl No	Vr No & Date	Details of Remuneration Paid	Amount
1	99/20-06-2018	Remuneration paid to Sri Y.Aditya, Guest Faculty, AU College of Pharmacy.	60,000
TOTAL			60,000

PARA NO : 11 - 16

Audit of the Engineering College Hostel (Women) Account, Andhra University, Visakhapatnam for the year 2018-19 – Non- preparation and production of Demand – Collection – Balance Statement for Caution Money Deposit - Needs immediate action.

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. 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 DCB 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 : 11 – 17

Audit of the Engineering College Hostel for Women Account, Andhra University, Visakhapatnam for the year 2018-19 –Advances –records and sanction orders not Produced-Expenditure Held Under Objection . (Rs.5,30,000/-)

During the course of audit of the accounts of the Engineering College Hostels(Women’s) Account, Andhra University, Visakhapatnam for the year 2018-19, It is noticed that an amount Rs. **5,30,000/-**was incurred towards Pongal Advances to the staff working on Voucher Payment basis during the year 2018-19. In this regard, the particulars related to the sanctioned orders and registers and supporting documents of the Institute and recovery particulars of festival advance in pay bill have not been produced to audit. Hence recovery details not known. In the absence of the sanctioned Orders and Recovery of Advance Payment particulars, it is not possible to verify the fact that whether the temporary advance has been recovered or not. for Festival Advances. If not, it can be presumed that the Payments made are in contradiction with the orders of the Government.

Hence the amount was held under Objection.

Date	Vr.No.	Particulars	Cheque No.	Amount (Rs.)
21-12-2018	16	Staff Pongal Advance(46)-2019	435504	4,60,000
08-01-2019	18	Staff Pongal Advance(6)	435506	60,000
11-01-2019	19	Staff Pongal Advance(1)	435507	10,000
TOTAL				5,30,000

PARA NO : 11 – 18

Audit of the Engineering College Hostel for Women Account, Andhra University, Visakhapatnam for the year 2018-19 – D.C.B. Statement in respect of Hostel fees – Not produced - Immediate action required.

During the course of Audit, the information of number of students department wise, Hostel fees to be paid by them / paid by them and balance amount if any to be received from students has not produced to audit, without which, the actual demand of Hostel fees to be collected from students and whether that total demand was collected or not cannot be ascertained.

Needs immediate action to prepare the D.C.B. statement of Hostel fees under intimation to audit to verify the total receipt of (Hostel fee) Andhra Bank account.

Sl No	Para No	Amount (Rs)
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ANNEXURE - VI

CODE NO: 11
(NON-PRODUCTION OF RECORDS)

ABSTRACT OF OBJECTIONS

1	11-1	1,38,12,220
2	11-2	---
3	11-3	12,45,720
4	11-4	2,20,50,468
5	11-5	1,38,77,425
6	11-6	2,22,77,787
7	11-7	22,31,272
8	11-8	68,10,668
9	11-9	1,67,247
10	11-10	---
11	11-11	---
12	11-12	---
13	11-13	---
14	11-14	1,98,916
15	11-15	60,000
16	11-16	---
17	11-17	5,30,000
18	11-18	---
TOTAL	18	8,32,61,723

CODE NO: 12

(MISAPPROPRIATION OF FUNDS)

PARA NO : 12 – 1

Audit of the Engineering College Hostel for Women Account, Andhra University, Visakhapatnam for the year 2018-19 – Hostel Fee Collection - Certain Receipts found missing in used series - Scope for Misappropriation - Needs review and immediate action.

During the course of the audit on the accounts of the Engineering Women's Hostel for the year 2018-19 ,as verified from Daily Collection Book related to receipts in various fees at hostel, it is noticed that certain receipts were noticed as missing.

The missing receipts, it shows irregular maintenance of records and supervisory lapses by the competent authorities as the case may be. Non reconciliation of collection and remittances leads to temporary misappropriation.

Further, the above missing receipts it is ascertained that those are not covered by certification under missing numbers of MV forms and also not certified by the competent authority to the effect. There is scope for misappropriation in the name of missing MV forms and hence held under Objection.

Some of the missing receipts are as detailed below:

S.No.	Date	Series	Missing numbers
1	27-04-2018	2600-2700	2604,2611,2641,2660,2661,2663,2670,2695
2	25-10-2018	1-100	17,41,32,58,61
3	26-10-2018	100-200	142,143,156,160,195

Hence, immediate action would need to be taken to review the matter and necessary action would need to be taken to recover the amount from the perso/persons responsible for such lapse.
(Para No.14 of the Audit Notes)

ANNEXURE - VII

CODE NO: 12

(MISAPPROPRIATION OF FUNDS)

ABSTRACT OF OBJECTIONS

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

CODE NO: 13

(EXCESS PAYMENTS)

PARA NO : 13 – 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Printing of course material – Procedure adopted for payment of printing rates – Not correct – Excess payment made- Needs recovery. (Rs. 6,21,601/-)

During the Audit, it is noticed that the following rates were finalised for printing of Course material vide Proceedings No.SDE/Printing Rates/2016, Dtd: 6-9-2016 of the Vice-Chancellor of A.U.

Off-set Printing Rates

Details	Rates	
	¼ demy	1/8 demy
Up to 500 copies	0.08	0.04
500 to 1000 copies	0.06	0.03
1001-2000 copies	0.04	0.0175
2001 -3000 copies	0.025	0.015
More than 3000	0.015	0.005

On verification of the vouchers of printing charges, it is verified that in respect of printing rates, slab rates were adopted as mentioned above, the highest rate i.e. 0.08 was adopted irrespective of the number of the copies which is irregular and caused loss to the institution due to excess payment of Rs. **6,21,601/-**. As such there is discrepancy in adoption of the procedure in calculation of charges in printing bills.

In this regard, it is to inform that the general procedure to be adopted is based on the number of copies the printing rate need to be taken i.e if the number of copies is more than 3000 then for entire printing of ¼ Demy paper 0.015 rate need to be taken to arrive the printing charges. The adoption of slab rate procedure for calculation of printing charges is irrational and caused financial loss to the institution to the extent of Rs. **6,21,601/-**.

Immediate action would need to be taken to recover the excess paid amount of Rs. **6,21,601/-** from the person/persons responsible under intimation to audit.
(Para NO.11 of the Audit Notes)

(The details are given vide APPENDIX – XV at Page No : 273)

PARA NO : 13 - 2

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19 – Payment of Remuneration to the Guest Faculty – Profession Tax excess paid - Irregular – Needs recovery. (Rs.1,550/-)

During the course of the audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2018-19, it is observed that an amount of Rs.1,550/- has been

paid in excess while remitting Profession Tax to Greater Visakhapatnam Municipal Corporation as detailed below :

An amount of Rs.32,69,550/- has been drawn towards remuneration to the Guest Faculty vide Voucher No.111, Dated:29-06-2018. On verification, it is found that the total comes to Rs.32,68,000/- only instead of Rs.32,69,550/- resulting in the excess drawl of Rs.1,550/-. It is further verified that the excess drawn amount has been remitted to Greater Visakhapatnam Municipal Corporation as Profession Tax vide Voucher No.113, Dated:29-06-2018. It is found that only Rs.12,450/- needs to be remitted towards Profession Tax instead of Rs.14,000/- thus resulting in the excess payment of Rs.1,550/-.

Immediate action is required to recover the excess drawn/remitted amount from person/persons responsible under intimation to audit.

ANNEXURE - VIII

CODE NO: 13
(EXCESS PAYMENTS)

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs)
1	13-1	6,21,601
2	13-2	1,550
TOTAL	2	6,23,151

CODE NO: 14

(WASTEFUL EXPENDITURE)

PARA NO : 14 – 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19– Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Printing Press – Irregular – Held under objection. (Rs.1,15,14,128/-)

During the course of the audit of the accounts of the School of Distance Education, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs. **1,15,14,128/-** was spent on the printing jobs which 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 on addressing for printing work of various course material, the Director of Press & Publications has stated on the same letter of School of Distance Education that

- 1.due to non- availability of the printing paper the required books are unable to print in A.U. Press & Publications.
- 2.due to the hectic schedule of the examination stationary works and other routine works only 6 out of 9 works can be taken up by the A.U. Press & Publications
- 3.As per the paper availability, some items will be taken up by A.U. Press & Publications.

But, as observed, all the printing works of the course material were entrusted to the out-side agencies based on the one or other above said statements of the Director of Press & Publications which is highly irregular.

It is also observed that these printing works were entrusted to the private agencies without calling for quotations/tenders. The list of approved printers and norms followed for arriving at the rates fixed for printing works vide Proceedings of Vice - chancellor No SDE/Printing rates/2016 Dt. 06-9-2016 were not produced to audit. Hence, the entire expenditure is held under objection.

Early action would need to be taken to discontinue this practice and entrusting the printing jobs to AU Printing Press on the first priority.

(Para No.13 of the Audit Notes)

Vr No	Date	Firm Name	Amount (Rs)
113	22-05-2018	M/s Espee Printers	5,218
269	12-07-2018		91,754
270	12-07-2018	M/s Jear Printing Press	3,00,694
271	12-07-2018	M/s Shakti Graphics	6,619
273	12-07-2018	M/s Sriram Printers	10,12,940

426	14-08-2018		2,59,288
427	14-08-2018	M/s Espee Printers	3,58,272
428	14-08-2018	M/s Jear Printing Press	6,38,459
621	29-10-2018	M/s Sriram Printers	11,46,130
623	29-10-2018	M/s Espee Printers	6,11,200
625	29-10-2018	M/s Jear Printing Press	4,04,636
626	29-10-2018	M/s Espee Printers	89,548
627	29-10-2018	M/s Coastal Prints & Publications	43,323
630	31-10-2018	M/s Sriram Printers	1,403
702	15-11-2018		9,26,940
704	15-11-2018	M/s Shakti Graphics	3,68,770
705	15-11-2018	M/s Shakti Graphics	67,037
732	26-11-2018	M/s Espee Printers	4,971
789 to 792	24-12-2018	M/s Espee Printers	27,10,543
		M/s Jear Printing Press	
		M/s Shakti Graphics	
		M/s Sriram Printers	
948	07-02-2019	M/s Espee Printers	69,538
949	07-02-2019	M/s Jear Printing Press	1,15,739
950	07-02-2019	M/s Shakti Graphics	1,17,192
951	07-02-2019	M/s Sriram Printers	1,77,263
1064	14-03-2019	M/s Shakti Graphics	88,857
1065	14-03-2019	M/s Espee Printers	9,024
1066	14-03-2019	M/s Sriram Printers	3,06,371
1126	30-03-2019	M/s Shakti Graphics	4,51,072
1127	30-03-2019	M/s Espee Printers	2,86,925
1128	30-03-2019	M/s Jear Printing Press	7,09,042
TOTAL			1,13,90,619
274	12-07-2018	IT	20,767
428	14-08-2018	IT	27,751
622	29-10-2018	IT	23,498
624	29-10-2018	IT	12,535
628	29-10-2018	IT	11,019
703	15-11-2018	IT	19,004
706	15-11-2018	IT	8,935
TOTAL			1,23,509
GRAND TOTAL			1,15,14,128

Audit of th Hostel Accounts, Andhra University, Visakhapatnam for the year 2018-19 – Expenditure incurred towards allowances to the Private Auditors - Wasteful expenditure – Amount held under objection. (Rs.30,000/-)

During the course of the audit of the Ladies Hostel Account, Andhra University, Visakhapatnam, it is noticed that an amount of **Rs. 30,000/-** 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.

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

Sl No.	Name of the Institution	Para No.	Amount (Rs)
1	Ladies Hostel Account	3	6,000
2	Research Scholars Hostel Account	5	24,000
TOTAL			30,000

PARA NO : 14 - 3

Audit on the UGC Account, Andhra University, Visakhapatnam for the year 2018-19 – Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Printing Press – Irregular – Held under objection. (Rs.1,66,900/-)

During the course of the audit of the UGC Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs. 1,66,900/-** 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.9 of the Audit Notes)

The details are given below:

Vr No/date	Bill no/Date	Description	Amount (Rs)
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111/22-06-2018	375/28-03-2017	For printing delegates cards, brochers, certificates and invitations for seminar by Prof. C.N.V.Satya narayana reddy, Dept of civil engg.	4,860
112/22-06-2018	687/22-03-2017 688/22-03-2017	For printing of Abstract volumes (250*80) for venkatrama printers by Prof.T.Vinodha rao, Dept of geology under seminar grant For printing brochers, certificates, badges and invitations for seminar for venkatrama printers by Prof.T.Vinodha rao, Dept of geology under seminar grant	20,000 + 16800 (36,800)
117/27-06-2018	525/08-03-2018 544/30-03-2018	SS Xerox & DTP for participation certificates	2,000 1,000(100*10) (3000)
168/10-08-2018	1115/20-07-2014 69/23-07-2014	Star printers for printing of invitations M/S Sampath sai DTP & Internet towards preparation of certificates	4500(300*15) + 3500 (8000)
212/05-10-2018	712/20-01-2010 713/15-02-2010 727/22-02-2010	For printing Invitations(11,000) For printing banners(9440) For printing of Souvenir papers(65,000)	85,440 but adjusted to 50,000 details of adjustment to be produced to Audit
359/30-03-2019	199/30-03-2019 86/30-03-2017	Surya screens for publishing 200 journals Sri Lakshmi ganapati stationary and xerox for research publication colour printing(370*8rs) and text book printing (150*8)	60000+ 4,240 (64,240)
TOTAL			1,66,900

PARA NO : 14 - 4

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2018-19 – News Paper Advertisements towards conveying greetings to Higher Officials and for other unimportant occasions - Wasteful expenditure - Needs recovery. (Rs. 71,480/-)

During the course of audit of the Hostel Accounts of Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of **Rs.71,480/-** was paid towards advertisements in daily news papers during the year 2018-19. 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 – XVII at Page No: 280)

Sl No.	Name of the Institution	Para No.	Amount (Rs)
1	Engineering College Hostel for Men	7	14,500
2	Science College Hostel Account	5	16,000
3	College of Arts & Commerce Hostel Account	10	13,500
4	Dr. BR Ambedkar College of Law Account	5	27,480
TOTAL			71,480

ANNEXURE - IX

CODE NO: 14

(Wasteful Expenditure)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	14-1	1,15,14,128
2	14-2	30,000
3	14-3	1,66,900
4	14-4	71,480
TOTAL	4	1,17,82,508

CODE NO: 15

INSTANCES OF UN-ACCOUNTED CASH / STORES

PARA NO : 15 – 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 - 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. 20,16,472/-)

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. 3584307000023 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.20,16,472/-** is held under objection.

(Para No.7 of the Audit Notes)

Date	SEQ NO	Amount as per Draft's Paid Statement (Rs)	Amount not found in Bank Statement (Rs)
27.10.2018. (Rt No .15)	18605301 to 18605800 (500 DDs)	20,16,472	20,16,472
TOTAL			20,16,472

PARA NO : 15 – 2

Audit of the Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2018-19 – Amount shown as receipt in Daily Cash Book but not deposited in Bank – Needs review and necessary action. (Rs.44,025/-)

During the course of the audit of the Research Scholars Hostel account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs.44,025/- was shown as receipt realised as per Daily Cash Book during the year as detailed below:

Date	Receipt No.	Amount (Rs)
02-11-2018	26005	20
	26006	3,000
	26007	5,000
	26008	5,000
03-08-2018	25533	1,000
	25534	5,000
	25535	2,250
	25536	50
01-03-2019	26675	10,000
	26676	2,000
	26677	4,500
	26678	2,805
02-03-2019	26679	50
	26680	50
	26681	3,000
	26682	100
	26683	100
	26684	100
Total		44,025

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.44,025/-** from the person/persons responsible under intimation to audit.

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2018-19 – Board of Research Account – Amount shown as receipt in Cash Book but not traced in Bank – Needs review and necessary action.

(Rs.2,49,780/-)

During the course of the audit of the College of Science & Technology Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs.2,49,780/- was shown as receipt realised as per Cash Book during the year as detailed below:

S.No	Voucher No/Date	Amount(Rs.)
1	8/02-07-2018	1,24,830
2	9/04-06-2018	15,000
3	02-02-2019(Online Receipt number Of Ph.D Tution fee)	57,000
4	23-02-2019 (Online Receipt number Of Ph.D Tution fee)	19,000
5	16-07-2018(Transaction number 201872079487)	3,850
6	18-08-2018(TF 18992033919416)	1,700
7	28-08-2018 TF 201815019048	1,700
8	29-08-2008 TF 18533253147313	1,700
9	25-09-2018	5,000
10	25-01-2019 Cheque no 7891064	20,000
	TOTAL	2,49,780

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 presumed that the said amount was misappropriated without depositing in Bank Account.

Due to non-reconcilliation of Cash Book with pass Book at the close of the month, this type of problems will arise. Hence, immediate action would need to be taken to trace the amounts under intimation to audit.

(Para No.8 of the Audit Notes)

PARA NO : 15 – 4

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2018-19 – Amount withdrawn from the bank – Expenditure details not forthcoming in Cash Book – Neds immediate action.

(Rs.25,000/-)

During the course of the audit on the accounts of the College of Science & Technology for the year 2018-19 as verified from the Science and technology account, the following deviations were noticed:

As per bank statement, an amount of Rs.25,000/- was shown as cash withdrawal at 00772 AU campus vide cheque no.643605 on 04.06.2018. But the particulars of expenditure were not forthcoming in cash book.

In view of the above, the amount is held under objection. Hence, immediate action would need to be taken to review the above stated transactions and facts may be reported to audit.

PARA NO : 15 – 5

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2018-19 – Certain amounts of receipt not traced in Cash Book – Neds immediate action. (Rs.85,950/-)

During the course of the audit on the accounts of the College of Science & Technology for the year 2018-19, it is noticed that an amount of Rs.85,950/- was shown as receipt realised as per cash book during the year as detailed below:

S.No	Date	Serial Number in Cash Book/Online Receipt DUA No	Amount (Rs)
1	21-04-2018	3805-3810	1,950
2	18-7-2018	4011 -4021	12,100
3	8-8-2018	4080—4091	2,950
4	10-10-2018	0496189	100
5	10-10-2018	0495727	100
6	11-10-2018	0553225	100
7	11-10-2018	0554181	100
8	12-10-2018	058689	100
9	13-10-2018	0620825	100
10	16-10-2018	0728058	100
11	23-10-2018	0943878	100
12	23-10-2018	0966095	150
13	24-10-2018	1002550	100
14	24-10-2018	1009407	100
15	25-10-2018	1093151	100
16	25-10-2018	1089715	200
17	27-10-2018	1201263	100
18	6-11-2018	2030112	100
19	6-11-2018	2030489	100
20	6-11-2018	2051421	500
21	6-11-2018	2050565	200
22	9-11-2018	220883	150
23	24-11-2018	3205412	150

24	01-12-2018	0092578	200
25	22-12-2018	4787763	200
26	22-1-2019	7629838	100
27	25-01-2019	7875728	100
28	28-1-2019	703214302	10,000
29	28-1-2019	703206940	10,000
30	29-1-2019	8017712	1,200
31	31-1-2019	Not mentioned	1,800
32	31-1-2019	Phd penal fee	10,000
33	31-1-2019	Phd Guide Recognition fee	25,000
34	31-1-2019	Not mentioned	2,000
35	13-2-2019	4187343	100
36	19-2-2019	9291695	200
37	27-2-2019	9736173	200
38	27-2-2019	9739765	400
39	27-2-2019	9725618	100
40	27-2-2019	Not mentioned	400
41	30-3-2019	772262	2,000
42	30-3-2019	Not mentioned	2,200
TOTAL			85,950

As per procedure every receipt must be deposited in the bank account concerned. But the above amounts not found in bank account. Hence, correctness of the above receipt could not be ascertained and certified in audit.

Action would need to be taken to review the above entries and produce the same to audit for verification. (Para No.10 of the Audit Notes)

PARA NO : 15 – 6

Audit on the Accounts of College Development Council, Andhra University, Visakhapatnam for the year 2018-19 – Certain amounts less credited – Loss to the institution – Neds immediate action. (Rs.68,000/-)

During the course of the audit on the accounts of the **College Development council** Account, Andhra University, Visakhapatnam for the year 2018-19, on verification of the , Register of Demand Drafts sent to Bank maintained by the Accounts Section and Bank Statement of Andhra Bank Account No. 105610100045426 and Union Bank of india Account no .105610011002048 , it is observed that some DDs sent to Bank for realization in various dates but the same amount was not credited in the Bank. An amount of Rs. **3641215.00** was credited instead of Rs.**3709215.00** resulting in less credit of Rs.68000.00 .

Immediate action would need to be taken on the person responsible to get the amount credited in Bank Account and reconciling the balances in the Cash Books with the Bank Statements. It is a clear loss to the university.

Account No.	Date of DDs sent	Total DDs Amount	Amount credited in	Date credited	Amount less
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	to Bank	(Rs)	Bank (Rs)		credited (Rs)
105610100045426	09.11.18	21,49,975	21,36,975	20.11.2018	13,000
	13.12.2018	3,78,500	3,76,000	19.12.2018	2,500
	04.09.2018	1,87,880	1,84,880	20.09.2018	3,000
105610011002048	18.05.2018	2,45,860	2,26,360	04.06.2018	19,500
	18.09.2018	3,98,500	3,83,500	06.10.2018	15,000
	18.09.2018	3,48,500	3,33,500	05.11.2018	15,000
TOTAL		37,09,215	36,41,215		68,000

The details of DDs Amount which were not credited in bank were given below:

ANNEXURE - X

CODE NO: 15

Instances of Un-accounted Cash/Stores

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs.)
1	15-1	20,16,472
2	15-2	44,025
3	15-3	2,49,780
4	15-4	25,000
5	15-5	85,950
6	15-6	68,000
TOTAL		24,89,227

CODE NO: 18

OTHERS

PARA NO : 18 – 1

Audit on the Accounts of the College of Engineering (Women), Andhra University, Visakhapatnam for the year 2018-19 – Non maintenance of Fixed Deposit Register in the College of Engineering(Women) – Immediate action required

During the course of the audit on the Accounts of the College of Engineering (Women), Andhra University, Visakhapatnam, it is noticed that Register of Fixed Deposits is not being maintained in the Office. The same would need to be maintained and produce the same for verification. (Para No.5 of the Audit Notes)

Account Number	Date	Details	Amount
2195111000000380	7.02.2019	Amount with drawn for fixed deposit by Registrar	9,00,00,000.00

PARA NO : 18 – 2

Audit of the Science Hostel Account, Andhra University, Visakhapatnam for the year 2018-19 - On Production of D.C.B. Statement along with list of inmates in hostel eligible for Scholarships – Amount yet to be received from Government - Needs necessary action.

During the course of audit for the year 2018-19 , the D.C.B.statement along with list of inmates in hostel eligible for scholarships has not been produced to audit. It is informed during audit that an amount of Rs. 89,96,400 /- is to be received from Government as on 27-02-2020.

Actual Scholarship amount to be sanctioned, sanctioned and the details of disbursement of scholarship amount to the eligible students not produced to audit, to verify the undisbursed scholarship amounts if any and its remittance to Government. Needs to be produced to audit.

PARA NO : 18 – 3

Audit on the UGC Account, Andhra University, Visakhapatnam for the year 2018-19 – GST Claimed for the bill - Irregular – Held under objection. (Rs. 3,990/-)

During the course of the audit of the U.G.C Account, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that an amount of Rs 5000 was sanctioned towards contingency vide voucher no-33. But in a bill of amount of Rs 3990/- towards payment of HP Laser jet 1020 plus cartridge towards S.R Printers vide bill no-620, dated -18-08-2016, it was found APGST No: VSP/03/0/1870. But actually GST was introduced from 1st July 2017 which clearly shows that the bill was wrong. Hence the amount was held under objection.

PARA NO : 18 – 4

Audit on the accounts of College of Arts & Commerce, Andhra University, Visakhapatnam for the year 2018-19 - Non Maintenance of Cashbooks & stock registers in various departments of college of arts & commerce – certain observations – Needs rectification:

During the course of the audit on the accounts of the College of Arts & Commerce, Andhra University, Visakhapatnam for the year 2018-19, it is noticed that there are 23 departments under the college of Arts & Commerce. Many purchases were made as per budget allocation but quotations were not called for and due procedure was not followed for the expenditure incurred. Articles 122 to 125 of the 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.

Further on verification of the stock registers of the departments produced to audit, it is noticed that year ending certificate of stock verification not recorded and signed by concerned Head of Department.

The Cash books and Bank statements not maintained in all departments due to which the actual amounts sanctioned, under all heads like contingency, Examination spot valuation etc, expenditure incurred and closing balance is not known. Further department wise contingencies are as follows and they have not shown the registers to verify the expenditure details.

S.No	Name of the Department	Amount(Rs.)	Remarks
01	Sociology	20,000	Cash Book and Stock Register not maintained.
02	History & Archaeology	30,000	
03	Economics	40,000	Stock Register and Supporting Files not produced
04	Politics & Public Administration	30,000	
05	Commerce & Management	30,000	Stock Register and Supporting Files not produced
06	Anthropology & Lab	45,000	
07	Sanskrit	15,000	Stock Register and Supporting Files not produced
08	Theatre Arts	50,000	Stock Register and Supporting Files not produced
09	Education	40,000	
10	English & Linguistics	10,000	Stock Register and Supporting Files not produced
11	Human Resource Management	47,431	Stock Register and Supporting Files not produced
12	Social Work	50,000	Stock Register and Supporting Files not

			produced
13	Library & Information Science	15,000	Stock Register and Supporting Files not produced
14	Fine Arts	75,000	
15	Journalism & Mass Communication	30,000	Stock Register and Supporting Files not produced
16	IASE	50,000	Stock Register and Supporting Files not produced
17	Music & Dance	30,000	Stock Register and Supporting Files not produced
18	Hindi & urdu	20,000	Stock Register and Supporting Files not produced
19	Telugu	20,000	
20	Philosophy	20,000	
21	Dept. Of Yoga	50,000	Stock Register and Supporting Files not produced
22	Foreign Languages	10,000	Stock Register and Supporting Files not produced

Hence, is held under objection observations noticed under intimation to

ANNEXURE - XI

SI No	Para No	Amount (Rs.)
1	18-1	---
2	18-2	---
3	18-3	3,990

the entire expenditure and the above are to be rectified audit.

CODE NO: 18

Others

ABSTRACT OF OBJECTIONS

4	18-4	---
TOTAL	4	3,990

CODE NO: 26

DDs/Cheques Received But Not Realised In Time

PARA NO : 26 - 1

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2018-19 - 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 Accounts of Andhra University, Visakhapatnam for the year 2018-19, 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.

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

Sl No.	Name of the Institution	Para No.	Amount (Rs)
1	Dr. BR Ambedkar College of Law Account	13	---
2	Engineering College Hostel for Men Account	8	---
3	College Development Council Account	5	---
TOTAL			

PARA NO : 26 - 2

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 - 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 2018-19, 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.16 of the Audit Notes)

Some of the instances are shown below :

DD. No.	Receiving Date	Remittance Date
18114101 to 18114200	03.08.2018	23.08.2018
18317201 to 18317400	02.08.2018	
18114401 to 18114500	23.08.2018	12.09 .2018
18204301 to 18204400	23.08 .2018	

18115901 to 18116300	03.10.2018	27.10.2018
18323301 to 18324300	03.10.2018	
18315301 to 18315600	07.07.2018	03.08.2018
18114101 to 18114200	03.08.2018	23.08.2018
18125001 to 18125300	22.11.2018	19.12.2018
18608801 to 18608900	22.11.2018	
18127601 to 18127800	06.01.2019	29.01.2019
18207601 to 18207700	06.01.2019	
18339701 to 18340200	06.01.2019	

PARA NO : 26 – 3

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2018-19 – Guest House of School of Distance Education – Late remittance of the cash pertaining to the receipt of the Guest House into the Bank Account - Records related to the allotment of the rooms not produced - Immediate action required to stop this kind of practice. (Rs.93,500/-)

During the course of the audit of the School of Distance Education Account for the year 2018-19 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.17 of the Audit Notes)**

The details are given below :

Receipt from Dormitory		
Period of Cash Receipt	Date of Remittance	Amount
03.04.2018 to 27.05.2018	05.06.2018	30850
03.07.2018 to 30.09.2018	26-11-2018	21750
01.11.2018 to 09.03.2019	30.03.2019	40900
Total		93,500

Sl No	Para No	Amount (Rs.)
1	26.1	---
2	26-2	---
3	26-3	93,500

ANNEXURE - XII

CODE NO: 26

(DD/CHEQUE RECEIVED BUT NOT REALISED IN TIME)

ABSTRACT OF OBJECTIONS

TOTAL	3	93,500
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APPENDICIES

APPENDIX - I

(Para No : 8 - 1)

1. Examination Account

(Para – 12)

Sl. No	Name of the College (To which the Advance was given)	Advance paid vide CashBook V.No/Dt.	Amount Rs)
	UG Examinations:		
1	Srinivasa college for women, Vizianagaram	1818/29.03.2018	7,000
2	S.S.S college, Gajapathinagaram	1818/29.03.2018	15,000
3	S.V.Kishore chandradev college, Kurupam	1818/29.03.2018	9,000
4	A.G.L college, Vizianagaram	1818/29.03.2018	30,000
	TOTAL		61,000

PG Examinations:			
1	Adikavi Nannayya P.G centre,T.P.Gudem	14/23.04.2018	3,000
2	Adikavi Nannayya P.G centre,T.P.Gudem	30/26.04.2018	7,000
3	HOD of Inorganic chemistry,AU,VSP	30/26.04.2018	2,000
4	HOD of Nuclear physics,AU,VSP	30/26.04.2018	4,000
5	M.S.N college,Vizianagaram	37/26.04.2018	6,000
6	Y.K.college of Education,S.Kota	37/26.04.2018	5,000
7	Adikavi Nannayya P.G centre,T.P.Gudem	42/26.04.2018	5,000
8	Adikavi Nannayya P.G centre,T.P.Gudem	50/04.05.2018	3,500
9	AGMLBM college,S.Kota,vizianagaram	412/13.07.2018	6,000
10	Vivekananda college,S.Kota,vizianagaram	412/13.07.2018	6,500
11	HOD of English ,AU,VSP	1106/13.11.2018	4,000
12	HOD of Yoga ,AU,VSP	1106/13.11.2018	3,000
13	HOD of Physical chemistry,AU,VSP	1155/24.11.2018	2,000
14	Christ college of Education,Kothavalasa	1154/24.11.2018	5,500
15	Christ college of Education,Kothavalasa	1323/07.01.2019	8,000
TOTAL			70,500
TA&DA FOR TEACHING & NON TEACHING STAFF:			
1	The University Engineer, AU, VSP		30,000
2	S.Suryanarayana Rao, Sr,Asst.,Sec-III,CAO,AU,VSP.		1,00,000
3	S .Suryanarayana Rao, Sr,Asst.,Sec-III,CAO,AU,VSP.		1,00,000
4	S .Suryanarayana Rao, Sr,Asst.,Sec-III,CAO,AU,VSP.		50,000
TOTAL			2,80,000
6	The Principal, A.G.L Degree college,Vizianagaram		6,50,000
TOTAL			6,50,000
GRAND TOTAL			10,61,500

2. School of Distance Education Account

(Para – 2)

Sl. No	Vr No	Date	Name of the College (To which the Advance was given)	Amount (Rs)
1	27	27-04-2018	The Principal, Govt. Degree College, Tekkali	25,000
2	30	27-04-2018	The Principal MR College, VZM	50,000
3	34	27-04-2018	The Principal Bhaskra Degree College, Parvathipuram	25,000
4	36	27-04-2018	The Principal SLG Degree College, VZM	30,000

5	37	27-04-2018	The Principal Pratibha Degree College, Gajapathi Nagaram	25,000
6	47	27-04-2018	The Principal, Gayatri degree College, Payakaraopeta	45,000
7	58	27-04-2018	The Principal, AKRG degree College, Nerllimarla	25,000
8	62	27-04-2018	The Principal, SAS Degree College, Vijayawada	30,000
9	65	27-04-2018	The Principal, AC College, Guntur	25,000
10	124	23-05-2018	The Principal, Aditya College of Education, Kakinada	800
11	125	23-05-2018	Dr. R Nageswara Rao, IASE, Govt College, RJY	800
12	126	23-05-2018	The Principal, DNR College, Beemavaram	800
13	127	23-05-2018	The Principal, AC College, Guntur	800
14	151	04-06-2018	Joint Registrar, SDE, AU BA/B.COM/B.Sc Exams -5/18	5,000
15	238	28-06-2018	The Principal, Govt. Degree College, Tekkali	15,000
16	239	28-06-2018	The Principal, RSRK Ranga Rao College, Bobbili	22,000
17	240	28-06-2018	The Principal MR College, VZM	25,000
18	242	28-06-2018	The Principal SLG Degree College, Vijayanagaram	15,000
19	244	28-06-2018	The Principal, Gayatri degree College, Payakaraopeta	15,000
20	252	28-06-2018	The Principal, Syed AppalaSwamy Degree College, Vijayawada	20,000
21	253	28-06-2018	The Principal, AC College, Guntur	15,000
22	290	16-07-2018	The Principal, Govt. Degree College, Tekkali	1,000
23	292	16-07-2018	The Principal MR College, VZM	1,000
24	293	16-07-2018	The Principal SSS Degree College, Gajapathi Nagaram	800
25	296	16-07-2018	The Principal, GDC, Saluru	800
26	297	16-07-2018	The Principal SLG Degree College, Vijayanagaram	900
27	302	16-07-2018	The Principal GVT Degree College, Narsipatnam	800
28	305	16-07-2018	The Principal, VVR Kanakamahalaxmi degree College, VSP	900
29	307	16-07-2018	The Principal, Gayatri degree College, Payakaraopeta	1,000
30	308	16-07-2018	The Principal SKBR College, Amalapuram	800
31	310	16-07-2018	The Principal. SKVT College, RJY	800
32	314	16-07-2018	The Principal, New Modern College, Tadepalligudem	1,300
33	315	16-07-2018	The Principal, SAS Degree College, VJD	700
34	316	16-07-2018	The Principal, Suguna Degree College, Kalidindi	1,500
35	317	16-07-2018	The Principal, AC College, Guntur	800
36	318	16-07-2018	The Principal, RGKEDIA College, Hyderabad	800
37	319	16-07-2018	The Principal, PRG college, Kakinada	1,200
38	320	16-07-2018	The Principal, Visakha Womens College, VSP	800
39	416	09-08-2018	The Principal, RGKEDIA College, Hyderabad	900
40	417	09-08-2018	The Principal, SAS Degree College, VJD	900
41	461	27-08-2018	its not advance	3,000
42	462	27-08-2018	The Principal, DNR College, Bhimavaram	3,000
43	463	27-08-2018	The Principal CSR Sarma College, Ongole	3,000
44	468	30-08-2018	Dr. R Nageswara Rao, IASE, Govt College, RJY	12,000
45	470	30-08-2018	The Principal, AL College of Education, Guntur	12,000
46	514	14-09-2018	The Principal, GDC, Paderu	3,000
47	527	14-09-2018	The Principal Vignan College of Pharmaceutical, Duvvada	5,000

48	662	12-11-2018	The Principal, Govt. Degree College, Tekkali	20,000
49	663	12-11-2018	The Principal, Govt. Degree College, Baruva	20,000
50	665	12-11-2018	The Principal MR College, VZM	30,000
51	671	12-11-2018	The Principal SLG Degree College, VZM	15,000
52	680	12-11-2018	The Principal, Gayatri Degree College, Payakaraopeta	25,000
53	687	12-11-2018	The Principal, Syed AppalaSwamy DegreeCollege, Vijayawada	20,000
54	693	12-11-2018	The Principal, AC College, Guntur	12,000
55	754	03-12-2018	The Principal, Govt. Degree College,sklm	6,000
56	755	03-12-2018	The Principal, RSRK Ranga Rao College, Bobbili	6,000
57	756	03-12-2018	The Principal & Co-ordinator CRR College Eluru	3,000
58	757	03-12-2018	The Principal, VRS & YRN college, Chirala	3,000
59	814	27-12-2018	The Principal, Govt. Degree College, Tekkali	1,000
60	816	27-12-2018	The Principal MR College, VZM	1,000
61	817	27-12-2018	The Principal SSS Degree College, Gajapathi Nagaram	800
62	820	27-12-2018	The Principal SLG Degree College, VZM	900
63	822	27-12-2018	The Principal, Mrs. AVN College, VSP	1,200
64	823	27-12-2018	The Principal, BVK College, VSP	1,200
65	826	27-12-2018	The Principal, MVR Degree College, VSP	1,000
66	828	27-12-2018	The Principal, VVR Kanakamahalaxmi degree College, VSP	900
67	830	27-12-2018	The Principal, Gayatri degree College, Payakaraopeta	1,000
68	832	27-12-2018	The Principal. Govt. Degree College, RJY	900
69	833	27-12-2018	The Principal. SKVT College, RJY	800
70	837	27-12-2018	The Principal, New Modern College, Tadepalligudem	1,300
71	838	27-12-2018	The Principal, Syed AppalaSwamy DegreeCollege, Vijayawada	700
72	839	27-12-2018	The Principal, Suguna Degree College, Kalidindi	1,500
73	840	27-12-2018	The Principal, AC College, Guntur	800
74	841	27-12-2018	The Principal, PR Govt. College, KKD	1,200
75	13	27-12-2018	The Principal, GVP Degree College, VSP	800
76	15	27-12-2018	The Principal, Sri Rama Degree. College, Ponduru	800
77	1095	20-03-2019	The Principal, Pragathi Degree College,Kothavalasa	6,000
78	1139	30-03-2019	Deputy Registrar,SDE, AU .	20,000
TOTAL				6,77,700

3. UGC Account

(Para – 3)

Vr. No	Date	Name of the person to whom the advance was given	Amount (Rs)
39	25-04-2018	Prof.M.Prasad Rao, Director, Centre for SAARC studies	1,00,000
48	02-05-2018	Prof.K.Venkata Subbaiah, towards M/S Electronical Hitech Machine tool Pvt. Ltd., Pune	8,58,900

114	27-06-2018	Prof.B.Mohan Venkatram, Dept. of Commerce and Mgmt. Studies	76,000
127	02-07-2018	Prof.K.Basavaiah, Co-ordinator UGC SAPBRS, AU, Dept. of Inorganic and Analytical chemistry	3,20,000
169	14-08-2018	Prof.A.J.Solomon raju, Dept of Environmental sciences, AU	2,50,000
197	15-09-2018	Dr. Madhu Smita, Tripathy, Dept. of Applied mathematics	2,00,000
211	05-10-2018	Prof.K.Venkata Subbaiah, Dept. of Mechanical Engineering.	5,20,000
272	02-01-2019	Prof. K.Samatha, Dept of physics	2,20,000
279	07-01-2019	Prof.B.S.Prakash Rao, Dept of Law	5,20,000
TOTAL			30,64,900

4. Directorate of Admissions Account

(Para – 4)

Vr No	Date	To whom paid	Expenditure Particulars	Amount (Rs)
240	06.08.2018	Helpline Centre, AU, Visakhapatnam	Honorarium paid for certificate verification(AUCET/AUEET)(55members)	2,29,570
77	07.05.2018		Honorarium paid for certificate verification of the candidates(AURCET-2017)(44 members)	3,12,920
319	04.09.2018	Helpline Centre, SRR&CVR Govt Degree College, Vijayawada.	Remuneration paid for 33members	1,11,717
TOTAL				6,54,207

5. Self Finance Account

(Para – 8)

Sl No	Voucher No/Date	To Whom Given	Purpose of the Advance	Amount (Rs)
1	422/ 30-03-2019	The HOD, Department of Marine Engineering, AU, VSP	Purchase of computer spares and cartridges	25,000
TOTAL				25,000

6. Dr B.R.Ambedkar College of Law Account

(Para – 1)

Vr. No & Date	To whom Given	Purpose	Amount (Rs)
04/ 04-04-2018	K.Sambasiva Rao Naik, Guest faculty	Towards youth festival	10,000
05/ 04-04-2018	J. Mahesh Naik ,,Guest faculty	Towards youth festival	10,000
06/ 04-04-2018	M.G.M.Khan, Guest faculty	Towards youth festival	10,000
07/ 04-04-2018	K.Subramanyam, Guest faculty	Towards youth festival	10,000
228/03-12-2018	Prof D.S.Prakasha Rao	Advance to coordinator ,UGC-SAP- DRS-II, Law	8,00,000
TOTAL			8,40,000

7. NSS Account

(Para – 3)

Vr. No.	Date Advance taken	Particulars	Amount (Rs)
1	2	3	5
26	26.10.2018	The Programme Co-ordinator, NSS, AU, VSP.	50,000
41	12.02.2019	A)ANDHRA BANK	
	1	NSS Unit-I, MR(A) College, VZM	21,000
	2	NSS Unit-III,MR(A) College, VZM	21,000

3	NSS Unit-IV, MR(A) College, VZM	21,000
4	NSS Unit-V, MR(A) College, VZM	21,000
5	NSS Unit-VI, MR(A) College, VZM	21,000
6	NSS Unit-VII, MR(A) College, VZM	21,000
7	NSS Unit-IX, MR(A) College, VZM	21,000
8	NSS Unit, MR College of Pharmacy, VZM	21,000
9	NSS Unit-I, Sri Sairam Degree College, Parvathipuram	21,000
10	NSS Unit-II, Sri Sairam Degree College, Parvathipuram	21,000
11	NSS Unit-I, S.K. Degree College, Ayyannapeta	21,000
12	NSS Unit, Chaitanya Degree College, S.Kota	21,000
13	NSS Unit-II, Govt. Degree College, G.L.Puram	21,000
14	NSS Unit-II, Govt. Degree College, Cheepurupalli	21,000
15	NSS Unit, Satya Rama Degree College, Cheepurupalli	21,000
16	NSS Unit-I, Govt, Jr. College, Balijipeta	21,000
17	NSS Unit-II, Govt. Jr. College, Balijipeta	21,000
18	NSS Unit, Vivekavardhini Jr. College, Chinabogila	21,000
19	NSS Unit, Chaitanya Jr. College, S.Kota	21,000
20	NSS Unit-I, Srinivasa Jr. College, Cheepurupalli	21,000
21	NSS Unit, APSWR Jr. College, Badangi	21,000
22	NSS Unit, College of Engineering(A), AU, VSP	21,000
23	NSS Unit-I, Samatha Degree & PG College, VSP	21,000
24	NSS Unit-II, Samatha Degree & PG College, VSP	21,000
25	NSS Unit, Dr. L.B. Degree College, VSP	21,000
26	NSS Unit, Dr. L.B. College of Engineering.(W), VSP	21,000
27	NSS Unit-I, St. Ann's Degree College, Malkapuram, VSP	21,000
28	NSS Unit-II, St. Ann's Degree College, Malkapuram, VSP	21,000
29	NSS Unit-III, St. Ann's Degree College, Malkapuram, VSP	21,000
30	NSS Unit, Mehar Degree College, Gajuwaka, VSP	21,000
31	NSS Unit-I, Aditya Degree & PG College, Gopalapatnam, VSP	21,000
32	NSS Unit-II, Aditya Degree & PG College, Gopalapatnam, VSP	21,000
33	NSS Unit-I, Dr. Himasekhar Degree College, Anakapalle	21,000
34	NSS Unit-II, Dr. Himasekhar Degree College, Anakapalle	21,000
35	NSS Unit, Vivekananda Degree College, Narsipatnam	21,000
36	NSS Unit-I, St. Ann's Jr. College for Girls, Malkapuram, VSP	21,000

37	NSS Unit-II, St. Ann's Jr. College for Girls, Malkapuram, VSP	21,000
38	NSS Unit, Sri Hara Degree College, Pedamantri Peta	21,000
B)	STATE BANK OF INDIA	
1	NSS Unit-II, MR(A) College, VZM	21,000
2	NSS Unit-I, MR Degree College, VZM	21,000
3	NSS Unit-II, MR Degree College, VZM	21,000
4	NSS Unit-III, MR Degree College, VZM	21,000
5	NSS Unit, PSSR College of Arts & Science, Nellimarla	21,000
6	NSS Unit, SLG Degree College, Dharmapuri	21,000
7	NSS Unit, Gayatri Degree & PG College, Parvathipuram	21,000
8	NSS Unit, SDS(A) College, Shreeramnagar	21,000
9	NSS Unit-II, S.K. Degree College, Ayyannapeta	21,000
10	NSS Unit, Govt. Degree. College, S.Kota	21,000
11	NSS Unit-II, Govt. Degree. College, Salur	21,000
12	NSS Unit-I, Rajha RSRKRR College, Bobbili	21,000
13	NSS Unit-II, Rajha RSRKRR College, Bobbili	21,000
14	NSS Unit-III, Rajha RSRKRR College, Bobbili	21,000
15	NSS Unit-I, Rajha RSRKRR College of PG Courses, Bobbili	21,000
16	NSS Unit-II, Rajha RSRKRR College of PG Courses, Bobbili	21,000
17	NSS Unit-I, Indiragandhi Degree College of PG Courses, Bobbili	21,000
18	NSS Unit-II, Indiragandhi Degree College of PG Courses, Bobbili	21,000
19	NSS Unit-I, Govt. Degree College, G.L.Puram	21,000
20	NSS Unit-I, Sri Vivekananda Jr. College, S.Kota	21,000
21	NSS Unit-I, Sri Vivekananda Degree College, S.Kota	21,000
22	NSS Unit-I, CKM Govt. Jr. College, Nellimarla	21,000
23	NSS Unit-II, CKM Govt. Jr. College, Nellimarla	21,000
24	NSS Unit, Shreeram(A) Jr. College, Shreeramnagar	21,000
25	NSS Unit, Govt. Jr. College, Gajapathinagaram	21,000
26	NSS Unit-I, Govt. Jr. College, Salur	21,000
27	NSS Unit-II, Govt. Jr. College, Salur	21,000
28	NSS Unit-I, Govt. Jr. College, Parvathipuram	21,000
29	NSS Unit-II, Govt. Jr. College, Parvathipuram	21,000
30	NSS Unit-III, Govt. Jr. College, Parvathipuram	21,000
31	NSS Unit-I, Govt. Jr. College, Kurupam	21,000
32	NSS Unit, Govt. Jr. College, Chinamerangi	21,000
33	NSS Unit, Govt. Jr. College, Kotthavalasa	21,000
34	NSS Unit-I, Govt. Jr. College, S.Kota	21,000
35	NSS Unit-II, Govt. Jr. College, S.Kota	21,000
36	NSS Unit, Sri Sai Jr. College, Therlam	21,000
37	NSS Unit, S.V. Jr. College, Therlam	21,000
38	NSS Unit-I, Govt. Jr. College, Seethanagaram	21,000
39	NSS Unit-II, Govt. Jr. College, Seethanagaram	21,000

40	NSS Unit, Govt.Jr. College, Komarada	21,000
41	NSS Unit-I, Vasu Jr. College, Bobbili	21,000
42	NSS Unit, Govt.Jr. College, Bobbili	21,000
43	NSS Unit, Govt.Jr. College, Gantyada	21,000
44	NSS Unit, APSWR Jr. College(girls), Garugubilli	21,000
45	NSS Unit-I,Gayatri Vidya Parishad Degree&PG College,VSP	21,000
46	NSS Unit-II,Gayatri Vidya Parishad Degree&PG College,VSP	21,000
47	NSS Unit,G.V.P. School of engineering.Rushikonda	21,000
48	NSS Unit, ACTS Degree College,Yendada,VSP	21,000
49	NSS Unit, AQJ Centre for PG Studies,Gudilova,VSP	21,000
50	NSS Unit-II,Sri Gowri Degree College,Kancharapalem,VSP	21,000
51	NSS Unit-I,SVLNS Govt. Degree College,Bheemunipatnam,VSP	21,000
52	NSS Unit-II,SVLNS Govt. Degree College,Bheemunipatnam,VSP	21,000
53	NSS Unit,TSR&TBK Degree College,Gajuwaka,VSP	21,000
54	NSS Unit-I,St.Xavier's Degree College,Chinamushidiwada,VSP	21,000
55	NSS Unit-II,St.Xavier's Degree College,Chinamushidiwada,VSP	21,000
56	NSS Unit-I,AMAL College,Anakapalle	21,000
57	NSS Unit-II,AMAL College,Anakapalle	21,000
58	NSS Unit-I,Govt.Degree College,Chodavaram	21,000
59	NSS Unit-II,Govt.Degree College,Chodavaram	21,000
60	NSS Unit-III,Govt.Degree College,Chodavaram	21,000
61	NSS Unit,Ushodaya Degree College,Chodavaram	21,000
62	NSS Unit-I,Govt.Degree College, Narsipatnam	21,000
63	NSS Unit-II,Govt.Degree College, Narsipatnam	21,000
64	NSS Unit-I,Govt.Degree College, Paderu	21,000
65	NSS Unit-II,Govt.Degree College, Paderu	21,000
66	NSS Unit, Govt.Jr. College, Aganampudi	21,000
67	NSS Unit-I, Govt.Jr. College, Bheemunipatnam	21,000
68	NSS Unit-II, Govt.Jr. College, Bheemunipatnam	21,000
69	NSS Unit,Dr.Himasekhar Jr. College, Anakapalle	21,000
70	NSS Unit, Govt.Jr. College, Sabbavaram	21,000
71	NSS Unit, APSWRS Jr. College, Sabbavaram	21,000
72	NSS Unit,Ushodaya Jr. College,Chodavaram	21,000
73	NSS Unit, Govt.Jr. College, K.Kotapadu	21,000
74	NSS Unit, APTWR Jr. College(Boys), G.Madugula	21,000
75	NSS Unit-I, Gyan Sagar Voc..Jr. College,	21,000

		Hukumpeta	
	76	NSS Unit-II, Gyan Sagar Voc..Jr. College, Hukumpeta	21,000
	77	NSS Unit-III, Gyan Sagar Voc..Jr. College, Hukumpeta	21,000
	78	NSS Unit, Govt.Jr. College, Hukumpeta	21,000
	79	NSS Unit, Govt.Jr. College, Munchingput	21,000
	80	NSS Unit, Govt.Jr. College, Dumbriguda	21,000
	81	NSS Unit, GIET School of Pharmacy,Rajahmundry	21,000
	82	NSS Unit, VJ College of Pharmacy,Rajahmundry	21,000
	83	NSS Unit-I, Vikas Inst.of Pharmaceautical Sciences,Rajahmundry	21,000
	84	NSS Unit-II, Vikas Inst.of Pharmaceautical Sciences,Rajahmundry	21,000
	85	NSS Unit, Govt.Jr. College, Madhurawada	21,000
	86	NSS Unit, Srikrishna Jr. College, Gajuwaka	21,000
	87	NSS Unit, Lydia College of Pharmacy,Ravulapalem	21,000
	C)	SYNDICATE BANK	
	1	NSS Unit-I,Aditya Degree College, VZM	21,000
	2	NSS Unit-II,Aditya Degree College, VZM	21,000
	3	NSS Unit-I,Aditya Degree College, Gajuwaka	21,000
	4	NSS Unit-II,Aditya Degree College, VSP	21,000
	D)	KARNATAKA BANK	
	1	NSS Unit-I,Gayatri Degree College, Thotapalem,VZM	21,000
	2	NSS Unit,Pydah College for Women,VSP	21,000
	E)	CENTRAL BANK OF INDIA	
	1	NSS Unit-II,Gayatri Degree College, Thotapalem,VZM	21,000
	2	NSS Unit-I,Sri Gayatri Degree College, Bobbili	21,000
	3	NSS Unit-II,Sri Gayatri Degree College, Bobbili	21,000
	4	NSS Unit,Hindusthan Shipyard Degree College,Gandhigram	21,000
	F)	CANARA BANK	
	1	NSS Unit,Gayatri Degree College, Parvathipuram	21,000
	2	NSS Unit-II,Sri Vivekananda Degree College, S.Kota	21,000
	3	NSS Unit,Prof.GSR Degree College, Salur	21,000
	4	NSS Unit,Sri Vasavi Jr. College, Salur	21,000
	5	NSS Unit,PSM Vasavi Jr. College,Parvathipuram	21,000
	6	NSS Unit-II,Sri Vivekananda Jr. College, S.Kota	21,000
	7	NSS Unit,AVN Voc Jr. College, S.Kota	21,000
	8	NSS Unit-I, Sri Gowri Degree College, Kancharapalem	21,000
	9	NSS Unit-I, MVR Degree College, Gajuwaka	21,000
	G)	UNITED BANK OF INDIA	
		NSS Unit,Sri Gayatri Jr. College,	21,000

		Thotapalem,VZM	
	H)	UNION BANK OF INDIA	
	1	NSS Unit-I, Dr.V.S.Krishna Govt.Degree College, VSP	21,000
	2	NSS Unit-II, Dr.V.S.Krishna Govt.Degree College, VSP	21,000
	3	NSS Unit-III, Dr.V.S.Krishna Govt.Degree College, VSP	21,000
	4	NSS Unit-IV, Dr.V.S.Krishna Govt.Degree College, VSP	21,000
	5	NSS Unit-II, Govt.Degree College, Chintapalli	21,000
	6	NSS Unit-I, Govt.Degree College for women, Marrisipalem	21,000
	7	NSS Unit-I, Prasanth Polytechnic,Atchutapuram	21,000
	8	NSS Unit-II, Prasanth Polytechnic,Atchutapuram	21,000
	9	NSS Unit-I, Govt.Voc.Jr. College ,VSP	21,000
	10	NSS Unit-II, Govt.Voc.Jr. College ,VSP	21,000
	11	NSS Unit-III, Govt.Voc.Jr. College ,VSP	21,000
	12	NSS Unit-IV, Govt.Voc.Jr. College ,VSP	21,000
	13	NSS Unit-II, Vasu Jr. College,Bobbili	21,000
	14	NSS Unit, Govt.Jr. College ,Upper Sileru	21,000
	15	NSS Unit-I, Sri Shirdi Sai Degree College ,Bobbili	21,000
	16	NSS Unit-II, Sri Shirdi Sai Degree College ,Bobbili	21,000
	I)	AP GRAMINA VIKAS BANK	
	1	NSS Unit, JTNM Jr. College ,Sathiwada	21,000
	2	NSS Unit,MNR Jr. College ,Pedamanthripeta	21,000
	3	NSS Unit-II, Govt.Jr. College ,Kurupam	21,000
	4	NSS Unit-II, Govt.Jr. College ,Badangi	21,000
	J)	BANK OF INDIA	
	1	NSS Unit-II, Srinivasa Jr. College ,Cheepurupalli	21,000
	2	NSS Unit-I, Govt.Degree College, Sabbavaram	21,000
	3	NSS Unit-II, Govt.Degree College, Sabbavaram	21,000
	4	NSS Unit-I, ABM Degree College, Narsipatnam	21,000
	5	NSS Unit-II, ABM Degree College, Narsipatnam	21,000
	6	NSS Unit-I, ABM Jr. College, Narsipatnam	21,000
	K)	BANK OF BARODA	
	1	NSS Unit-I, SVVP VMC Degree College,VSP	21,000
	2	NSS Unit-II, SVVP VMC Degree College,VSP	21,000
	3	NSS Unit-I,Gayatri Degree College, Anandapuram	21,000
	4	NSS Unit-II,Gayatri Degree College, Anandapuram	21,000
	5	NSS Unit-I, SGA Govt.Degree College, Yellamanchili	21,000

	6	NSS Unit-II, SGA Govt.Degree College, Yellamanchili	21,000
	7	NSS Unit-III, SGA Govt.Degree College, Yellamanchili	21,000
	8	NSS Unit-I,SVVP AS Raja Mahila V.P Jr.College,VSP	21,000
	9	NSS Unit-II,SVVP AS Raja Mahila V.P Jr.College,VSP	21,000
	10	NSS Unit, Sri Vidya Jr. College, Bobbili	21,000
	L)	PUNJAB NATIONAL BANK	
	1	NSS Unit-I,Visakha Govt. Degree College for (W), VSP	21,000
	2	NSS Unit-II,Visakha Govt. Degree College for (W), VSP	21,000
	M)	ALLAHABAD BANK	
	1	NSS Unit-I,Mrs AVN College, VSP	21,000
	2	NSS Unit-II,Mrs AVN College, VSP	21,000
	3	NSS Unit-III,Mrs AVN College, VSP	21,000
	4	NSS Unit-IV,Mrs AVN College, VSP	21,000
	5	NSS Unit-V,Mrs AVN College, VSP	21,000
	N)	INDIAN OVERSEAS BANK	
	1	NSS Unit,Pydah Degree College, VSP	21,000
	2	NSS Unit-I,Chaitanya Degree & PG College(W), Gajuwaka	21,000
	3	NSS Unit-II,Chaitanya Degree & PG College(W), Gajuwaka	21,000
	4	NSS Unit-III,Chaitanya Degree & PG College(W), Gajuwaka	21,000
	5	NSS Unit-I,Dadi Veeru Naidu College,Anakapalle	21,000
	6	NSS Unit-II,Dadi Veeru Naidu College,Anakapalle	21,000
	7	NSS Unit, Govt.Jr. College ,Vaddadi	21,000
	8	NSS Unit,Chaitanya Jr. College(W), Gajuwaka	21,000
	O)	INDIAN BANK	
	1	NSS Unit-I,BVK Degree College, VSP	21,000
	2	NSS Unit-II,Aditya Degree College, Gajuwaka	21,000
	3	NSS Unit,Govt. Degree College, V.Madugula	21,000
	4	NSS Unit,Govt.Jr. College, V.Madugula	21,000
	5	NSS Unit,Shri Vishnu College of Pharmacy, Bhimavaram	21,000
	6	NSS Unit,KGRL College of Pharmacy, Bhimavaram	21,000
	P)	VIJAYA BANK	
	1	NSS Unit-I,St.Joseph's College for women, VSP	21,000
	2	NSS Unit-II,St.Joseph's College for women, VSP	21,000
	3	NSS Unit-II,Govt. Degree College for (W), Marrisipalem	21,000
	Q)	THE VISAKHAPATNAM CO-OP BANK	
	1	NSS Unit-I,SPACES Degree College	21,000

		,Payakaraopeta	
	2	NSS Unit-II,SPACES Degree College ,Payakaraopeta	21,000
	R)	CORPORATION BANK	
	1	NSS Unit,WISTM Engineering.College, Pinagadi	21,000
	2	NSS Unit,WISTM Polytechnic, Pinagadi	21,000
	S)	BANK OF MAHARASTRA	
	1	NSS Unit-II,MVR Degree College,Gajuwaka	21,000
	T)	UCO BANK	
	1	NSS Unit,SBVP Degree College,Gajuwaka	21,000
			44,31,000
42	14.02.2019	SBI	
	1	NSS Unit, SV Jr. College ,Therlam	22,500
	2	NSS Unit-I,Govt.Jr. College, Parvathipuram	22,500
	3	NSS Unit-II,Govt.Jr. College, Parvathipuram	22,500
	4	NSS Unit, Sri Sai Jr. College ,Therlam	22,500
	5	NSS Unit,Govt. Degree College,S.Kota	22,500
	6	NSS Unit,Govt. Jr. College,Komarada	22,500
	7	NSS Unit-I,Govt. Jr. College,Kurupam	22,500
	8	NSS Unit,Gayatri Degree & PG College,PPM	22,500
	9	NSS Unit,AU Campus,VZM	22,500
	10	NSS Unit-I,Govt. Jr. College,Seethanagaram	22,500
	11	NSS Unit-II,Govt. Jr. College,Seethanagaram	22,500
	12	NSS Unit-II,SK Degree College,Ayyannapeta	22,500
	13	NSS Unit-I,Vasu Jr. College,Bobbili	22,500
	14	NSS Unit-I,Sri Vivekananda Jr. College,S.Kota	22,500
	15	NSS Unit-I,Sri Vivekananda Degree& PG College,S.Kota	22,500
	16	NSS Unit-I,CKM Govt. Jr. College,Nellimarla	22,500
	17	NSS Unit-II,CKM Govt. Jr. College,Nellimarla	22,500
	18	NSS Unit-I, Indhira Gandhi Degree College,Bobbili	22,500
	19	NSS Unit-II, Indhira Gandhi Degree College,Bobbili	22,500
	20	NSS Unit-I, MR Degree College,VZM	22,500
	21	NSS Unit-II, MR Degree College,VZM	22,500
	22	NSS Unit-III, MR Degree College,VZM	22,500
	23	NSS Unit-III, Govt. Jr. College,PPM	22,500
	24	NSS Unit-I, Govt. Jr. College,S.Kota	22,500
	25	NSS Unit-II, Govt. Jr. College,S.Kota	22,500
	26	NSS Unit, Govt. Jr. College,Chinamerangi	22,500
	27	NSS Unit, Govt. Jr. College,Gajapathinagaram	22,500
	28	NSS Unit-II, MR College(A),VZM	22,500
	29	NSS Unit, Govt. Jr. College,Gantyada	22,500
	30	NSS Unit, Sri PSSR Degree College,Nellimarla	22,500
	31	NSS Unit-I,Govt. Degree College,G.L Puram	22,500
	32	NSS Unit-II,Rajah RSR KRR College of PG Courses,Bobbili	22,500
	33	NSS Unit, Govt. Jr. College,Dumbriguda	22,500
	34	NSS Unit-II,Govt. Degree	22,500

		College,Narsipatnam	
	35	NSS Unit-I,Aditya Degree College,VSP	22,500
	36	NSS Unit, GVP School of Engineering.VSP	22,500
	37	NSS Unit, Govt. Jr. College,Aganampudi	22,500
	38	NSS Unit-I,Govt. Degree College,Narsipatnam	22,500
	39	NSS Unit,Ushodaya Degree College,Chodavaram	22,500
	40	NSS Unit,Ushodaya Jr. College,Chodavaram	22,500
	41	NSS Unit,ACTS Degree College,VSP	22,500
	42	NSS Unit, Govt. Jr. College,Madhurawada,VSP	22,500
	43	NSS Unit-I,Gyan Sagar Voc Jr.College,Hukumpeta	22,500
	44	NSS Unit-II,Gyan Sagar Voc Jr.College,Hukumpeta	22,500
	45	NSS Unit-III,Gyan Sagar Voc Jr.College,Hukumpeta	22,500
	46	NSS Unit, Sree Kasyap Degree College,VSP	22,500
	47	NSS Unit-I,Govt. Degree College,Chodavaram	22,500
	48	NSS Unit-II,Govt. Degree College,Chodavaram	22,500
	49	NSS Unit, AQJ Centre for PG Studies, Gudilova	22,500
	50	NSS Unit, GIET School of Pharmacy,Rajahmundry	22,500
	51	NSS Unit, VJ College of Pharmacy,Rajahmundry	22,500
	52	NSS Unit-I,Gayatri Vidya Parishad Degree&PG College,VSP	22,500
	53	NSS Unit-II,Gayatri Vidya Parishad Degree&PG College,VSP	22,500
	54	NSS Unit-I,St.Xavier's Degree College,Pendurthi	22,500
	55	NSS Unit-II,St.Xavier's Degree College,Pendurthi	22,500
	B)	ANDHRA BANK	
	1	NSS Unit-I Srinivasa Jr. College, Cheepurupalli	22,500
	2	NSS Unit Vivekavardhini,Jr. College, Chinabogila	22,500
	3	NSS Unit Satya Rama Degree College, Cheepurupalli	22,500
	4	NSS Unit , Sun D.Ed College, VZM	22,500
	5	NSS Unit-I MR(A) College,VZM	22,500
	6	NSS Unit-III MR(A) College,VZM	22,500
	7	NSS Unit-IV MR(A) College,VZM	22,500
	8	NSS Unit-V MR(A) College,VZM	22,500
	9	NSS Unit-VI MR(A) College,VZM	22,500
	10	NSS Unit-VII MR(A) College,VZM	22,500
	11	NSS Unit-IX MR(A) College,VZM	22,500
	12	NSS Unit-I Sri Sairam Degree College,Parvathipuram	22,500
	13	NSS Unit-II Sri Sairam Degree College,Parvathipuram	22,500
	14	NSS Unit-I Govt,Jr. College, Balijipeta	22,500
	15	NSS Unit-II Govt,Jr. College, Balijipeta	22,500

	16	NSS Unit, Sri Hara Degree College, Pedamantripeta	22,500
	17	NSS Unit Chaitanya Degree College, S.Kota	22,500
	18	NSS Unit Chaitanya Degree College, S.Kota	22,500
	19	NSS Unit-I S.K. Degree College, Ayyannapeta	22,500
	20	NSS Unit-II Govt. Degree College, G.L.Puram	22,500
	21	NSS Unit, SDS(A) College, Shreeramnagar	22,500
	22	NSS Unit Dr. L.B. College of Engineering, VSP	22,500
	23	NSS Unit Vivekananda Degree College, Narsipatnam	22,500
	24	NSS Unit-I St. Ann's Degree College for (W), Malkapuram	22,500
	25	NSS Unit-II St. Ann's Degree College for (W), Malkapuram	22,500
	26	NSS Unit-III St. Ann's Degree College for (W), Malkapuram	22,500
	27	NSS Unit-I St. Ann's Jr. College for (W), Malkapuram	22,500
	28	NSS Unit-II St. Ann's Jr. College for (W), Malkapuram	22,500
	29	NSS Unit Dr. L.B. Degree College, VSP	22,500
	30	NSS Unit Samatha Degree College, VSP	22,500
	31	NSS Unit-I Aditya Degree College, Gopalapatnam	22,500
	32	NSS Unit-II Aditya Degree College, Gopalapatnam	22,500
	33	NSS Unit Mehar Degree College, Gajuwaka	22,500
	C)	BANK OF INDIA	
	1	NSS Unit-II Srinivasa Jr. College, Cheepurupalli	22,500
	2	NSS Unit-II, ABM Degree College, Narsipatnam	22,500
	3	NSS Unit-II, ABM Jr. College, Narsipatnam	22,500
	4	NSS Unit-I, ABM Degree College, Narsipatnam	22,500
	5	NSS Unit-I, ABM Jr. College, Narsipatnam	22,500
	6	NSS Unit-I, Govt. Degree College, Sabbavaram	22,500
	7	NSS Unit-II, Govt. Degree College, Sabbavaram	22,500
	D)	A.P. GRAMINA VIKAS BANK	
	1	NSS Unit-II, Govt. Jr. College, Kurupam	22,500
	2	NSS Unit, Govt. Jr. College, Badangi	22,500
	3	NSS Unit, MNR Jr. College, Pedamanthripeta	22,500
	4	NSS Unit, JTNM Jr. College, Sathiwada	22,500
	E)	CANARA BANK	
	1	NSS Unit, AVN Voc Jr. College, S.Kota	22,500
	2	NSS Unit-II, Sri Vivekananda Jr. College, S.Kota	22,500
	3	NSS Unit-II, Sri Vivekananda Degree & PG College, S.Kota	22,500
	4	NSS Unit, Sri Vasavi Jr. College, Salur	22,500
	5	NSS Unit, PSM Vasavi Jr. College, PPM	22,500
	6	NSS Unit, Prof. GSR Degree College, Salur	22,500

	7	NSS Unit,Gayatri Degree College,PPM	22,500
	8	NSS Unit-I, MVR Degree College, Gajuwaka	22,500
	F)	UNION BANK OF INDIA	
	1	NSS Unit-I,Sri Gayatri Degree College, Bobbili	22,500
	2	NSS Unit-II,Sri Gayatri Degree College, Bobbili	22,500
	3	NSS Unit-II, Vasu Jr. College, Bobbili	22,500
	4	NSS Unit-I, Govt.Voc.Jr. College ,VSP	22,500
	5	NSS Unit-II, Govt.Voc.Jr. College ,VSP	22,500
	6	NSS Unit-III, Govt.Voc.Jr. College ,VSP	22,500
	7	NSS Unit-IV, Govt.Voc.Jr. College ,VSP	22,500
	8	NSS Unit-I, Govt.Degree College ,Chintapalli	22,500
	9	NSS Unit-II, Govt.Degree College ,Chintapalli	22,500
	10	NSS Unit, Govt Jr. College ,Upper Sileru	22,500
	11	NSS Unit-I, Govt.Degree College for women, Marrisipalem	22,500
	G)	BANK OF BARODA	
	1	NSS Unit, Sri Vidya Jr. College, Bobbili	22,500
	2	NSS Unit -I ,SVVP AS Raja Mahila Jr. College, VSP	22,500
	3	NSS Unit-II, SVVP AS Raja Mahila Jr. College, VSP	22,500
	4	NSS Unit-I, SVVP VMC degree College, VSP	22,500
	5	NSS Unit-II, SVVP VMC Deg. College, VSP	22,500
	H)	CENTRAL BANK OF INDIA	
	1	NSS Unit-I,Sri. Gayatri Deg. College, Bobbili	22,500
	2	NSS Unit-II, Sri. Gayatri Deg. College, Bobbili	22,500
	3	NSS Unit-II, Gayatri Deg. College, Thotapalem	22,500
	I)	SYNDICATE BANK	
	1	NSS Unit-I, Aditya Degree College, VZM	22,500
	2	NSS Unit-II, Aditya Degree College, VZM	22,500
	3	NSS Unit-II, Aditya Degree College, VSP	22,500
	4	NSS Unit-I, Aditya Degree College, Gajuwaka	22,500
	J)	CORPORATION BANK	
	1	NSS Unit-I, Janahitha Deg. College, PPM	22,500
	2	NSS Unit-II, Janahitha Deg. College, PPM	22,500
	3	NSS Unit-I, WISIM College, Pinagadi	22,500
	4	NSS Unit-II, WISIM College, Pinagadi	22,500
	K)	KARNATAKA BANK	
	1	NSS Unit-I, Gayatri Deg. College, Thotapalem	22,500
	L)	INDIAN OVERSEAS BANK	
	1	NSS Unit,Chaitanya Jr. College(W), Gajuwaka	22,500
	2	NSS Unit, Gayatri Degree College, Vaddadi	22,500
	3	NSS Unit-I,Chaitanya Degree & PG College(W), Gajuwaka	22,500
	4	NSS Unit-II,Chaitanya Degree & PG College(W), Gajuwaka	22,500
	5	NSS Unit-III,Chaitanya Degree & PG College(W), Gajuwaka	22,500
	6	NSS Unit, Govt.Jr. College ,Vaddadi	22,500
	7	NSS Unit-I,Dadi Veeru Naidu College,Anakapalle	22,500

	8	NSS Unit-II,Dadi Veeru Naidu College,Anakapalle	22,500
	M)	VIJAYA BANK	
	1	NSS Unit-I, St. Joseph's College for (W) ,VSP	22,500
	2	NSS Unit-I, St. Joseph's College for (W), VSP	22,500
	3	NSS Unit-II, Govt. Deg College for (W), Marrisipalem	22,500
	N)	PUNJAB NATIONAL BANK	
	1	NSS Unit-I, Visakha Govt. Deg. College for(W), VSP	22,500
	2	NSS Unit-I, Visakha Govt. Deg. College for(W), VSP	22,500
	O)	MAHARASTRA BANK	
	1	NSS Unit-II ,MVR Deg. College, Gajuwaka	22,500
	P)	INDIAN BANK	
	1	NSS Unit, Govt. Degree College, V. Madugula	22,500
	2	NSS Unit-II, Aditya Deg. College, Gajuwaka	22,500
	Q)	VISAKHA CO-OP BANK	
	1	NSS Unit-I,SPACES Deg. College, Payakaraopeta	22,500
	2	NSS Unit-II, SPACES Deg. College, Payakaraopeta	22,500
			34,42,500
47	18.03.2019	STATE BANK OF INDIA	
	a)	NSS Regular Activity Programme District wise Vijaanarama Dist	
	1	NSS Unity, Satya Deg. College, Thotapalem, VZM	21,000
	2	NSS Unit, AGL College, VZM	21,000
	3	NSS Unit, Andhra University Campus, VZM	21,000
	4	NSS Unit, Sun D.Ed College, VZM	21,000
	5	NSS Unit-I, SV Degree College, Parvathipuram	21,000
	6	NSS Unit-II ,SV Degree College, Prvathipuram	21,000
	7	NSS Unit-I, Janahitha Degree College, Parvathipuram	21,000
	8	NSS Unit-II,Janahitha Degree College ,Parvathipuram	21,000
	9	NSS Unit -IV, Rajah RSRKRR College, Bobbili	21,000
	10	NSS Unit-I, Govt. Degree College, Cheepurupalli	21,000
	11	NSS Unit -I,Balaji Polytechnic, Gajapathinagaram	21,000
	12	NSS Unit-II, Balaji Polytechnic, Gajapathinagaram	21,000
	13	NSS Unit, LDG Jr. College, Dharmapuri	21,000
	14	NSS Unit, APSWRS Jr. College (girls), Komarada	21,000
	b)	VISAKHAPATNAM DISTRICT	
	1	NSS Unit-I, College of Arts & Commerce, AU, VSP	21,000
	2	NSS Unit-II, College of Arts & Commerce, AU, VSP	21,000

	3	NSS Unit-I,Aditya Degree College, VSP	21,000
	4	NSS Unit-III, BVK Degree College, VSP	21,000
	5	NSS Unit,Sree Kasyap Degree College, VSP	21,000
	6	NSS Unit, Mrs. AVN College of Elementary Edn. VSP	21,000
	7	NSS Unit, NEWS Degree College, Gajuwaka	21,000
	8	NSS Unit-II, AMAL College, Anakapalle	21,000
	9	NSS Unit, Gayatri Degree College, Vaddadi	21,000
	10	NSS Unit,Sri Vidya Degree College, Narsipatnam	21,000
	11	NSS Unit-I, Govt. Degree College, Chintapalli	21,000
	12	NSS Unit-I,Govt. Degree College, Arakuvelly	21,000
	13	NSS Unit-II,Govt. Degree College, Arakuvelly	21,000
	14	NSS Unit, Ayyanna Degree College, K. Kotapadu	21,000
	15	NSS Unit, Sai Ganapathi Polytechnic, Gidigala	21,000
	16	NSS Unit, Behara Polytechnic, Narava	21,000
	17	NSS Unit, Behara Subhakar Polytechnic, Narava	21,000
	18	NSS Unit, APSWR centre of Excellence, Madhurawada	21,000
	19	NSS Unit, MRVRR II Memorial Jr. College, Padmanabham	21,000
	20	NSS Unit, Sri Prakash Jr. College, Payakaraopeta	21,000
	21	NSS Unit ,Ayyanna Jr. College, K.Kotapadu	21,000
	22	NSS Unit I, Govt. Jr. College, Chodavaram	21,000
	23	NSS Unit-I,Govt. Jr. College, Chodavaram	21,000
	24	NSS Unit, Govt. Jr. College, Vaddadi	21,000
	25	NSS Unit, APTWRS Jr. College (B), Pedabayalu	21,000
	26	NSS Unit, Govt. Jr. College, Nakkapalli	21,000
	27	NSS Unit, Karunya JR. College, Narsipatnam	21,000
	28	NSS Unit-II, ABN Jr.College, Narsipatnam	21,000
	29	NSS Unit, KJR College of Pharmacy, Burugupudi	21,000
			9,03,000
		TOTAL	88,26,500

8. Deposit Fund Account

(Para – 3)

Vr	Date /	Particulars	Purpose	Amount
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No.	Cheque No			(Rs)
69	23-04-2018/ 927551	Advance to Prof.K.John, Dept of Human Resource of Management	advance F.C.I.A Study	1,08,157
234	27-08-2018/ 927658	Advance to Dr.P.V.Narayana dept of Nuclear Physics	Contingency	25,000
281	24-09-2018/ 927659	Advance to Prof T.Bairagi Reddy PI Dept of environment Science	Travel Contingency	1,90,000
281	24-09-2018/ 796639	Advance to Prof k.Niranjan,PI Isro GBP Project	Contingency	50,000
289	05-10-2018/ 796645	Advance to Prof T.Bairagi Reddy PI Dept of environment Science	Technical Asst of the Project	129000
290	05-10-2018/ 796646	Advance to Prof. P.Rama Rao Dept of Geo physics	Research Scholar students Programme	1,65,000
316	22-10-2018/ 796658	Advance to Prof. K.V.S.R.Prasad Dept of Meteorology and Oceanography	Travels	1,00,000
317	22-10-2018/ 796658	Advance to Prof. K.V.S.R.Prasad Dept of Meteorology and Oceanography	Boat Hiring	4,50,000
318	22-10-2018/ 796658	Advance to Prof. K.V.S.R.Prasad Dept of Meteorology and Oceanography	Contingency	1,50,000
319	22-10-2018/ 796659	Advance To Prof R.D.Sampath Kumar Coordinator,NSS Unit,UNICEF Project.	PO's-PL, training ,Review meeting,Educatio n Training life skill institution	11,57,900
320	23-10-2018/ 796660	Advance to Prof.T.Sobhasri Dept of the Director center for studies	Project work	25,000
327	02-11-2018/ 796666	Advance to Prof. K.V.S.R.Prasad Dept of Meteorology and Oceanography	Travel Contingency	2,00,000
356	24-11-2018 796681	Advance to Prof P.V.V.Prasad Rao PI Dept. of environment Science	BRNS Project meet	1,92,000
376	07-12-2018/ 796690	Advance to K.Umadevi, Dept. Of Coordinator DBT BIF	BIO Informatics works of	4,60,000

		Programme	Travel Contingency training	
385	10-12-2018/ 796697	Advance to Prof P.V.V.Prasad Rao PI Dept. of environment Science	BRNS Project & Travel Contingency	2,00,000
394	20-12-2018 796704	Advance to Prof. P.Jagadeswara Rao PI Dept. Of Engineering Collage	Travel & Consumables	1,10,000
402	22-12-2018/ 796708	Advance to Prof. K.V.S.R.Prasad Dept of Meteorology and Oceanography	Coastal Research scheme NCCR-MOESICMAM Project	51,50,000
413	03-01-2019/ 796712	Advance to Prof.K.V.Ramana Deot. Of Botany	DST-SCRB Young Scientist	1,15,000
414	03-01-2019/ 796713	Advance to Prof V.Girija Sastry,PI Dept of Pharmacy,MOES Project	Contingency & Consumables	2,25,000
456	04-02-2019/ 796739	M/S PI-& Co P-I DST Project Dept of Nuclear Physics	Travels	50,000
476	05-02-2019/ 796752	Advance to Prof P.V.V.Prasad Rao PI Dept. of environment Science	Contingency & Travel	2,00,000
484	12-02-2019/ 796757	Advance to Prof T.Bairagi Reddy PI Dept of environment Science	Travel & Contingency	2,00,000
487	14-02-2019/ 796759	Advance to Prof S.S.V.S.Ramakrishna Dept of Meteorology and Oceanography	Travel & Contingency	1,80,000
490	16-02-2019/ 796762	Advance to Prof. P.Ranjendra Prasad Dept of Science & Technology	VIS Project.	5,00,000
498	26-02-2019/ 796771	NSS Cell UNICEF Project	Project work	10,35,000
501	26-02-2019/ 796773	Advance to Prof.T.Sobhasri Dept of the Director center for studies	Peripherals & HP desktop Printer UP's	72,500
522	05-03-2019/ 796790	Advance to Prof. P.A.Kameswari & Prof. N.V.E.S.Murthy Dept of Mathematics	Towards conduct of Teachers enrichment workshop	1,36,000
540	18-03-2019/ 796794	Advance to Prof. K.V.S.R.Prasad Dept of Meteorology and	Various Heads	1,50,000

		Oceanography	
Total			1,17,25,557

APPENDIX - II

(Para No : 9(a) - 21)

1. Examination Account

(Para – 9)

Extra Remuneration (OT) C1061400-14					
Vr No	Date	Extra Remuneration 50% of the Basic pay			Amount (Rs)
		No of Employees	Section	Date of sanction order	
1	2	3	4	5	6
1084	05-11-2018	10	S1	05-11-2018	1,52,052.00
1085	08-11-2018	11	E2	05-11-2018	1,65,805.00
1086	08-11-2018	19	E5	05-11-2018	2,22,844.00
1087	08-11-2018	24	Computer Sec	03-11-2018	3,03,100.00
1088	08-11-2018	8	E 10	05-11-2018	85,725.00
1089	08-11-2018	13	E8	04-11-2018	2,05,310.00
1090	08-11-2018	12	E7	05-11-2018	1,72,695.00
1091	08-11-2018	8	Dean Confidential	06-11-2018	1,20,670.00
1094	08-11-2018	12	Non- Teaching staff including officers in Exam branch	06-10-2018	1,61,913.00
1095	08-11-2018	8	Non- Teaching staff including officers in Exam branch	06-10-2018	1,06,150.00
1096	09-11-2018	7	officers in O/o the Of Examination block	06-11-2018	1,21,679.00
1097	09-11-2018	6	E 3	05-11-2018	1,05,780.00
1099	13-11-2018	19	E 9	08-11-2018	2,28,123.00
1100	13-11-2018	7	E 4	06-10-2018	1,17,080.00
1706	14-03-2019	12	S1	13-03-2019	1,65,765.00
1723	15-03-2019	8	O/o Dean, Confidential Exams	13-03-2019	1,24,120.00
1724	15-03-2019	14	E 8	13-03-2019	1,73,088.00
1725	15-03-	17	E 9	13-03-	2,38,730.00

	2019			2019	
1726	15-03-2019	6	officers in O/o theOf Examination block	13-03-2019	1,70,965.00
1727	12-04-2361	12	E 2	13-03-2019	1,68,480.00
1743	15-03-2019	19	E 5	13-03-2019	2,38,317.00
1745	18-03-2019	17	staff of computer centre	14-03-2019	2,37,277.00
1746	18-03-2019	11	E 4	14-03-2019	1,58,143.00
1747	18-03-2019	16	E 7	13-03-2019	1,78,834.00
1748	18-03-2019	6	E 3	14-03-2019	1,06,970.00
1749	18-03-2019	12	E 6	14-03-2019	1,56,475.00
1750	18-03-2019	8	Non- Teaching staff including officers in Exam branch	14-03-2019	1,11,912.00
1752	18-03-2019	8	E 10	18-03-2019	80,885.00
TOTAL					45,78,887.00

2. School of Distance Education Account
(Para – 5)

Voucher No	Date	Particulars	Amount (Rs)
766	04-12-2018	Extra Remuneration for the period from January 2018 to June 2018 to Non-Teaching Staff	8,71,827
1120	30-03-2019	Extra Remuneration (OT)for the period from July 2018 to December 2018 to Non-Teaching Staff involved in Examination Work	8,71,344
794	24-12-2018	Extra remuneration to Teaching & Non-Teaching Staff	1,23,259
795	24-12-2018		27,879
796	24-12-2018		75,178
797	24-12-2018		67,254
798	24-12-2018		23,819
799	24-12-2018		19,414

800	24-12-2018		17,511
801	24-12-2018		44,986
802	24-12-2018		30,522
803	24-12-2018		77,227
TOTAL			22,50,220

APPENDIX - III

(Para No : 9(c) - 1)

1. Self Finance Account

(Para – 4)

Sl No	Vr No/Date	Sub Vr No/Date	Details of the expenditure	Name of the Firm	Amount (Rs)
1	71/ 21-05-2018	21/ 04-11-2017	Boat Hiring Charges	M/s Jesus Marine Boat Suppliers, Yanam	13,000
2	425/ 30-03-2019	---	Supply of workshop items to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP	M/s United Hardware Corporation, Visakhapatnam	1,57,069
3	426/ 30-03-2019	---	Towards supply of Digital Temperature Controller to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP	M/s Coastal Enterprises, Visakhapatnam	14,332
TOTAL					1,84,701

2. Dr BR Ambedkar College of Law Account
(Para – 10)

Vr. No. & Date	Bill Number	Name of the firm	Amount (Rs)
36/11-6-2018	349	A.Maheshwara Rao (Computer services)	3,100
69/21-06-2018	474	S.K.M.L.Students emporium	990
94/ 21-6-2018	417	S.K.M.L.Students emporium	1,010
157/ 27-08-2018	597	Amma Graphics	26,000
166/ 05--09-2018	287	JayaGopal images	6,500
184/ 07-09-2018	292	JayaGopal images	2,390
185/ 07-09-2018	Not there	Sri Balaji Stickering Works	1,500
193/ 20-09-2018	23	Dhana Lakshmi Upholstry Works	3,000
201/ 10-09-2018	270-275	K. Venkat Rao Xerox	10,960
212/1-11-2018	121	Vamsi Repairing	2500
249/ 24-12-2018	249	K. Venkat Rao Xerox	5,400
TOTAL			63,350

4. College of Arts & Commerce Account
(Para – 9)

Bill Number	Date	Name of the firm	Amount (Rs)
231	21-07-2018	S.R.I.t Solutions,Computer & Printer Meterial	2150
15	23-07-2018	Sri Kanaka Mahalakshmi	502
492	25-07-2018	S.K.M.L.Students emporium	850
355	26-09-2018	S.R.I.t Solutions	1150
144	03-11-2018	Suryas Pen Corner	1500
130	04-12-2018	S.R.I.t Solutions	2300
131	24-01-2019	S.R.I.t Solutions	2100
05	11-02-2019	Sri Sai Polamamba Stationary & Zerox	3300
Department of Fine Arts			
08	18-11-2018	Pavani Internet & Zerox	625
09	12-12-2018	Lakshmi Bharathi Book Centre	750
11	27-08-2018	Sarojini Electrical Hardware	510
12	31-08-2018	Sri Standard Enterprises	3500
15	03-12-2018	Gupta Brothers	3280
26	28-01-2019	Pavani Internet & Zerox	1502
299	25-03-2019	S.R.I.t Solutions	700
Department of Philosophy			
138	26-06-2018	Maruthi Enterprises	1960
39	03-07-2018	Sr Kanakamahalakshmi Departmental Stores	1258
76	10-07-2018	Gatri Zerox	800
26	28-03-2019	Sr Kanakamahalakshmi Departmental Stores	1725

Department of library			
-	27-03-2019	Vasu Digital	1300
57	22-03-2019	Vamsi Repairings	2550
28	22-03-2019	Vamsi Repairings Painting Of cupboards	3300
Department of Telugu			
59	10-07-2018	Siva Datha Products, System printer & repair Parts	1600
17	07-08-2018	Siva Datha Products, System printer & repair Parts	800
01	27-09-2018	Vamsi Repairing	600
20	-	Siva Datha Products, System printer & repair Parts	1600
96	17-01-2019	Siva Datha Products, System printer & repair Parts	1350
33	18-03-2019	Sr Kanakamahalakshmi Departmental Stores	1600
TOTAL			45162

TABLE - A

1. Dr BR Ambedkar College of Law Account
(Para – 6)

Voucher No/Date	Particulars	Whether Registered under GST	Amount (Rs)
186-A/10-9-2018	M/s Andhra Stationary Syndicate - Bill No-3839/18-19 Dtd:10-9-2018	Yes	37,080
252/26-12-2018	M/s Jai Rajendra Electricals	Yes	20,000
267/15-3-2019	M/s R.K Agencies	Yes	6,700
TOTAL			63,780

2. Directorate of Admissions Account
(Para – 5)

Vr No	Date	Name of the Firm	Particulars	Amount (Rs)
19	12.04.2018	Ms Balaji Suppliers	Supply of Shamiyanas	9,200
77	07.05.2018	M/s Sri Polamamba Shamiyanas Suppliers		36,800
156	18.06.2018	M/s Balaji Suppliers		10,500
165	04.07.2018			11,350
190	17.07.2018			30,800
TOTAL				98,650

3. College of Arts & Commerce Account
(Para – 5)

Vr. No.	Date	Particulars	Amount (Rs)
16	23-06-2018	M/s Sri Ganesh Fly wood Hardware, VSP Purchase of Fly wood sheets	4,383
17	23-06-2018		18,000
19	28-06-2018		4,800
-	23-06-2018	Paid to Sri P.Sundar Rao,	10,000

		Labour Charges for carrying out carpentry work	
TOTAL			37,183

TABLE – B

1. Arts & Commerce College Hostel Account
(Para – 5)

Vr. No	Date	Name of the vendor	Item	Amount (Rs)
3657	03-05-2018	M/s Sri Chaitanya Enterprises	Provisions	8,44,357
3677	03-07-2018		Provisions	4,73,828
3735	18-09-2018		Provisions	11,06,314
3755	01-10-2018	M/S Sanya Enterprises	Rice(15 kg s)	4,95,000
3785	01-11-2018	M/s Sri Chaitanya Enterprises	Provisions	10,16,000
3786	03-11-2018	M/S Sanya Enterprises	Rice(9 kg s)	2,97,000
3800	17-11-2018	M/s Sri Chaitanya Enterprises	Provisions	8,35,834
3824	19-12-2018	M/S Sanya Enterprises	Rice	5,66,375
3838	05-01-2019		Rice	1,63,250
3852	28-01-2009	M/s Sri Lakshmi Ganapathi Rice Stores	Provisions	4,18,031
3863	02-02-2019	M/S Sanya Enterprises	Rice	3,03,500
3870	07-02-2019	M/s Sri Lakshmi Ganapathi Rice Stores	Rice	5,78,845
3882	26-02-2019	M/S Sanya Enterprises	Rice	1,69,750

3885	26-02-2019	M/s Sri Lakshmi Ganapathi Rice Stores	Provisions	6,05,602
3894	01-03-2019	M/S Sanya Enterprises	Rice	1,23,750
TOTAL				79,97,436

2. Arts & Commerce College Hostel Account

(Para – 6)

Vr. No.	Date	Particulars	Amount (Rs)
3654	01-05-2018	M/s Sri Srinivasa Printing and Stationary (Stationary)	4,600
s3655	03-05-2018	M/s Babu Electricals (Electrical Items)	7,245
3679	05-07-2018	M/s Associated Electricals (Electrical Items)	4,964
3680	05-07-2018		4,885
3682	18-07-2018	M/s Bombay Gas Light Store (Miscellaneous Items)	30,906
3683	18-07-2018	M/s Silver Star Electricals (Electrical Items)	36,986
3688	26-07-2018	M/S SKML Plywood and Hardware (Hardware Items)	4,070
3697	06-08-2018	M/s Bombay Gas Light Store (Miscellaneous Items)	27,740
3698	06-08-2018	M/S SKML Plywood and	10,760

3705	08-08-2018	Hardware (Hardware Items)	6,550
3709	14-08-2018	M/s Silver Star Electricals (Electrical Items)	19,265
3725	07-09-2018		21,617
3731	14-09-2018	M/S Sai Balu Plastics (Plastic Items)	4,200
3736	19-09-2018	M/s Associated Electricals (Electrical Items)	32,691
3737	20-09-2018	Sri Srinivasa Printing and Stationary(Stationary)	8,285
3740	24-09-2018	M/S SKML Plywood and Hardware (Hardware Items)	7,730
3743	26-09-2018	M/s Babu Electricals (Electrical Items)	2,360
3745	26-09-2018	M/s Associated Electricals (Electrical Items)	10,947
3756	03-10-2018	M/S SKML Plywood and Hardware	11,610
3763	09-10-2018	Silver Star Electricals (Electrical Items)	14,797
3775	30-10-2018	M/s Bombay Gas Light Store (Miscellaneous Items)	3,840
3776	30-10-201		4,500
3793	13-11-2018	M/s Babu Electricals (Electrical Items)	3,175
3794	13-11-2018	M/s Bombay Gas Light Store (Miscellaneous Items)	3,233
3796	13-11-2018	M/s Associated Electricals (Electrical Items)	1,829
3798	15-11-2018	M/S Sai Balu Plastics (Plastic Items)	4,200

3804	24-11-2018	M/s Bombay Gas Light Store (Miscellaneous Items)	4,500
3821	13-12-2018	M/S SKML Plywood and Hardware	6,500
3828	29-12-2018	M/s Associated Electricals (Electrical Items)	28,683
3849	22-01-2019	M/S Sai Balu Plastics (Plastic Items)	3,849
3853	31-01-2019	M/s Bombay Gas Light Store (Miscellaneous Items)	3,275
3854	31-01-2019	M/s Associated Electricals (Electrical Items)	1,475
3876	22-02-2019	M/s Bombay Gas Light Store (Miscellaneous Items)	8,075
3881	25-02-2019	M/S SKML Plywood and Hardware	19,103
3884	26-02-2019	M/s Associated Electricals (Electrical Items)	30,026
3907	18-03-2019	M/s Babu Electricals (Electrical Items)	2,735
3921	29-03-2019	M/S Sai Balu Plastics (Plastic Items)	3,422
TOTAL			4,04,628

3. Research Scholars Hostel Account

(Para – 7)

Vr. No	Date	Name of the vendor	Amount (Rs)
28	05-05-2018	M/s Sri Chaitanya Enterprises	1,35,879
63	15-06-2018		1,91,877
122	21-08-2018		2,56,059
171	10-10-2018		2,09,418
197	29-10-2018		12,247
198	29-10-2018		3,23,814
236	12-03-2018		3,29,535
TOTAL			14,58,829

4.

Research Scholars Hostel Account

(Para – 8)

Vr. No	Date	Name of the vendor	Amount (Rs)
23	18-04-2018	M/s Ch.V.S.Mahesh	83,444
65	18-06-2018		96,970
186	25-10-2018		1,19,831
219	17-11-2018		11,235
TOTAL			3,11,480

5. Research Scholars Hostel Account

(Para – 9)

3.

Vr. No	Date	Name of the vendor	Amount (Rs)
163	06-10-2018	M/s Sai Bhaskara Agencies	2,800
184	23-10-2018		1,750
209	06-11-2018		3,150
212	12-11-2018		2,100
225	26-11-2018		4,550
238	03-12-2018		2,700
241	11-12-2018		2,100
256	28-12-2018		6,650
291	05-02-2019		2,450
298	08-02-2019		3,500
305	14-02-2019		2,100
314	21-02-2019		2,100
335	02-03-2019		2,100
339	06-03-2019		2,450
347	18-03-2019		2,450
356	20-03-2019		2,450
TOTAL			42,950

International Students Hostel Account

(Para – 3)

Vr. No.	Date	Bill No.	Date	Amount (Rs)
25	11-06-2018	1635	04-07-2018	940
34	11-07-2018	1638	05-07-2018	480
		1639	06-07-2018	600
		1648	09-07-2018	405

36	11-07-2018	1640	16-07-2018	600
41	24-07-2018	302	25-07-2018	950
44	24-07-2018	301	01-08-2018	970
47	04-08-2018	316	10-08-2018	960
		317	15-08-2018	935
54	21-08-2018	318	17-08-2018	955
		319	27-08-2018	940
58	28-09-2018	389	01-09-2018	120
62	10-09-2018	1461	11-09-2018	310
79	25-09-2018	1500	12-09-2018	950
85	01-10-2018	1509	27-09-2018	920
85	01-10-2018	1588	02-10-2018	890
		1587	03-10-2018	880
		1589	03-10-2018	910
86	04-10-2018	1590	05-10-2018	845
92	24-10-2018	733	24-10-2018	650
		734	24-10-2018	650
		735	25-10-2018	260
		751	26-10-2018	180
02	03-04-2018	902	10-04-2018	890
		903	11-04-2018	880
		904	12-04-2018	845
		905	13-04-2018	325
		920	16-04-2016	465
05	09-09-2018	901	19-04-2018	850
		915	22-04-2018	650
		932	25-04-2018	700
12	09-09-2018	978	09-05-2018	445

17	10-05-2018	933	12-05-2018	110
21	28-05-2018	977	29-05-2018	445
		1608	03-06-2018	830
		1609	04-06-2018	265
29	25-06-2018	1633	26-06-2018	840
30	02-07-2018	1636	02-07-2018	960
		1637	02-07-208	960
		1634	03-07-2018	980
101	13-11-2018	752	13-11-2018	944
104	20-11-2018	756	15-11-2018	885
105	20-11-2018	759	20-11-2018	840
114	29-11-2018	781	04-12-2018	996
		782	05-12-2018	998
111	28-11-2018	786	06-12-2018	870
118	04-12-2018	779	29-11-2018	800
		980	01-12-2018	961
		787	08-12-2018	525
		788	09-01-2019	841
		789	09-01-2019	620
		792	11-01-2019	880
793	12-01-2019	880		
119	07-12-2018	794	15-12-2018	720
		795	17-12-2018	40
		796	18-12-2018	900
120	14-12-2018	1803	19-12-2018	585
130	29-12-2018	1806	21-12-2018	772
		1821	30-12-2018	750
140	18-01-2019	1823	03-01-2019	290

		1824	03-01-2019	810
		1825	04-01-2019	100
		1828	19-01-2019	230
		1833	20-01-2019	270
		1834	20-01-2019	900
		1835	21-01-2019	980
		1838	22-01-2019	530
148	30-01-2019	1849	30-01-2019	312
154	08-02-2019	1855	11-02-2019	240
155	12-02-2019	1861	14-02-2019	445
160	22-02-2019	1882	03-02-2019	750
		1883	24-02-2019	320
		1307	23-03-2019	800
172	22-03-2019	1308	24-03-2019	800
		678	25-03-2019	900
		1310	26-03-2019	922
		1311	27-03-2019	640
174	28-03-2019	1315	27-03-2019	495
TOTAL				53,981

APPENDIX - V

(Para No : 9(d) - 1

TABLE - A

1. AU Engineering College (Autonomous) Account

(Para – 4)

Vr. No	Date	Particulars	Amount Rs
-----------	------	-------------	--------------

1	04-04-2018	Salary of Consolidated Employees (5 Nos) for 3/2018	34,700
22	02-05-2018	Salary of Consolidated Employees (5 Nos) for 4/2018	34,700
39	01-06-2018	Salary of Consolidated Employees (5 Nos) for 5/2018	34,700
60	02-07-2018	Salary of Consolidated Employees (5 Nos) for 6/2018	34,700
73	01-08-2018	Salary of Consolidated Employees (5 Nos) for 7/2018	31,367
90	01-09-2018	Salary of Consolidated Employees (5 Nos) for 8/2018	32,467
116	01-10-2018	Salary of Consolidated Employees (5 Nos) for 9/2018	33,180
132	02-11-2018	Salary of Consolidated Employees (6 Nos) for 10/2018	46,200
155	07-12-2018	Salary of Consolidated Employees (5 Nos) for 11/2018	39,400
203	01-01-2019	Salary of Consolidated Employees (5 Nos) for 12/2018	39,400
234	01-02-2019	Salary of Consolidated Employees (5 Nos) for 1/2019	39,400
258	12-03-2019	Salary of Consolidated Employees (5 Nos) for 2/2019	29,635
TOTAL			4,29,849

2. AU Engineering College (Autonomous) Account

(Para – 8)

Vr. No	Date	Particulars	Amount (Rs)
1	2	3	4
91	04-09-2018	Mr. K V Prasada Reddy & Mr. RMVK Kameswara Rao @500/- per day - Supporting staff on piece rate basis for certain period- for whom no appointment orders. Irregular	19,000
124	15-09-2018	July & August 2018	25,000
237	05-02-2019	Jan-2019	4,000
243	07-02-2019	Jan-2019	4,000
252	19-02-2019	Feb-2019	4,000
276	16-03-2019	Feb-2019	4,000
280	19-03-2019	Mar-2019	4,000
TOTAL			64,000

4.
BR

Dr

Ambedkar College of Law Account

(Para – 9)

Vr. No. & Date	To whom Given	Purpose	Amount (Rs)
18/ 05-05-2018	Sri Ch.Nanda Gopal Rao	Expenditure towards clerical assistance charges for 4/2018	10,000
37/ 13-06-2018		Expenditure towards salary for the month of 5/2018	10,000
153/10-8-2018		Expenditure towards salary for the month of 7/2018 & 8/2018	20,000
202/01-10-2018		Expenditure towards salary for the month of 8/2018 & 9/2018	20,000
217/3-11-2018		Expenditure towards salary for the month of 10/2018	10,000
231/06-12-2018		Expenditure towards salary for the month of 11/2018 & 12/2018	20,000
262/04-03-2019		Expenditure towards salary for the month of 1/2019 & 2/2019	20,000
TOTAL			1,10,000

5. Self Finance Account

(Para – 3)

Sl No	Vr. No.	Date	To whom given	Purpose	Amount (Rs)
1	16	02-04-2018	Paid to 16 Non-Teaching (Temporary) Staff Members.	Towards salaries for the month of 3/18	1,16,800
2	17	02-04-2018	-- Do – to 8 Members	Towards salaries for the month of 3/18	16,496
3	18	02-04-2018	-- Do – to 2 Members	Towards salaries for the month of 3/18	13,200
4	19	02-04-2018	-- Do – to 4 Members	Towards salaries for the month of 3/18	7,450
5	25	17-04-2018	-- Do – to 1 Member	Towards salaries for the month of 3/18	9,700
6	26	17-04-2018	-- Do – to 3 Members	Towards salaries for the month of 3/18	14,300
7	43	01-05-2018	-- Do – to 8 Members	Towards salaries for the	46,500

				month of 4/18	
8	44	01-05-2018	-- Do – to 2 Members	Towards salaries for the month of 4/18	13,200
9	45	01-05-2018	-- Do – to 2 Members	Towards salaries for the month of 4/18	22,260
10	46	01-05-2018	-- Do – to 19 Members	Towards salaries for the month of 4/18	1,36,950
11	73	01-06-2018	-- Do – to 19 Members	Towards salaries for the month of 5/18	1,33,639
12	74	01-06-2018	-- Do – to 6 Members	Towards salaries for the month of 5/18	60,418
13	75	01-06-2018	-- Do – to 8 Members	Towards salaries for the month of 5/18	46,500
14	76	01-06-2018	-- Do – to 2 Members	Towards salaries for the month of 5/18	13,200
15	114	02-07-2018	-- Do – to 8 Members	Towards salaries for the month of 6/18	46,500
16	115	02-07-2018	-- Do – to 6 Members		36,896
17	116	02-07-2018	-- Do – to 2 Members		9,530
18	117	02-07-2018	-- Do – to 16 Members	Towards salaries for the month of 6/18	1,03,917
19	143	27-07-2018	-- Do – to 1 Member	Towards salaries for the months of April & May, 2012	7,500
20	145	27-07-2018	-- Do – to 1 Member	Towards salaries for the months of October & November, 2012	7,500
21	146	27-07-2018	-- Do – to 1 Member	Towards salaries for the months of December, 2012 & January, 2013	7,500
22	147	27-07-2018	-- Do – to 1 Member	Towards salaries for the months of January & February, 2013	7,500
23	149	27-07-2018	-- Do – to 1 Member	Towards salaries for the period from 16-06-2012 to 30-09-2012	13,125
24	154	01-08-2018	-- Do – to 16 Members	Towards salaries for the month of 7/18	1,04,305
25	155	01-08-2018	-- Do – to 2 Members	Towards salaries for the month of 7/18	13,800
26	156	01-08-2018	-- Do – to 7 Members	Towards salaries for the month of 7/18	40,400
27	157	01-08-2018	-- Do – to 6 Members	Towards salaries for the month of 7/18	36,802
28	194	01-09-2018	-- Do – to 19 Members	Towards salaries for the month of 8/18	1,33,140

29	195	01-09-2018	-- Do – to 7 Members	Towards salaries for the month of 8/18	40,400
30	196	01-09-2018	-- Do – to 2 Members	Towards salaries for the month of 8/18	13,800
31	197	01-09-2018	-- Do – to 6 Members	Towards salaries for the month of 8/18	38,574
32	200	11-09-2018	-- Do – to 1 Member	Towards salaries for the period from 1/2018 to 8/2018	44,000
33	202	11-09-2018	-- Do – to 1 Member	Towards salaries for the month of 7/18 & 8/18	62,208
34	203	01-10-2018	-- Do – to 6 Members	Towards salaries for the month of 9/18	38,523
35	204	01-10-2018	-- Do – to 18 Members	Towards salaries for the month of 9/18	1,56,975
36	205	01-10-2018	-- Do – to 2 Members	Towards salaries for the month of 9/18	13,800
37	206	01-10-2018	-- Do – to 8 Members	Towards salaries for the month of 9/18	45,900
38	229	01-11-2018	-- Do – to 2 Members	Towards salaries for the month of 10/18	13,800
39	230	01-11-2018	-- Do – to 6 Members	Towards salaries for the month of 10/18	37,000
40	231	01-11-2018	-- Do – to 8 Members	Towards salaries for the month of 10/18	45,900
41	232	01-11-2018	-- Do – to 18 Members	Towards salaries for the month of 10/18	1,43,887
42	272	01-12-2018	-- Do – to 2 Members	Towards salaries for the month of 11/18	13,800
43	273	01-12-2018	-- Do – to 7 Members	Towards salaries for the month of 11/18	44,600
44	274	01-12-2018	-- Do – to 6 Members	Towards salaries for the month of 11/18	38,725
45	325	04-01-2019	-- Do – to 19 Members	Towards salaries for the month of 12/18	1,69,590
46	326	04-01-2019	-- Do – to 8 Members	Towards salaries for the month of 12/18	52,850
47	327	04-01-2019	-- Do – to 2 Members	Towards salaries for the month of 12/18	9,081
48	328	04-01-2019	-- Do – to 6 Members	Towards salaries for the month of 12/18	39,165
49	367	04-02-2019	-- Do – to 19 Members	Towards salaries for the month of 1/19	1,52,415
50	368	04-02-2019	-- Do – to 1 Member	Towards salaries for the month of 1/19	6,100

51	372	06-02-2019	-- Do – to 8 Members	Towards salaries for the month of 1/19	50,700
52	378	13-02-2019	-- Do – to 6 Members	Towards salaries for the month of 1/19	37,984
53	400	01-03-2019	-- Do – to 19 Members	Towards salaries for the month of 2/19	89,781
54	401	01-03-2019	-- Do – to 5 Members	Towards salaries for the month of 2/19	26,887
55	402	01-03-2019	-- Do – to 8 Members	Towards salaries for the month of 2/19	37,313
56	408	06-03-2019	-- Do – to 1 Member	Towards salaries for the month of 2/19	6,100
TOTAL					26,88,856

6. School of Distance Education Account
(Para – 4)

7. Directorate of Account
(Para – 2)

Vr No.	Date	Amount (Rs)
3	06-04-2018	85,675
76	03-05-2018	86,620
191	07-06-2018	51,655
192	07-06-2018	21,332
256	06-07-2018	97,920
386	06-08-2018	97,920
507	07-09-2018	97,920
582	09-10-2018	97,920
646	08-11-2018	97,920
767	04-12-2018	97,920
874	07-01-2019	97,920
943	06-02-2019	97,920
1038	06-03-2019	72,860
TOTAL		11,01,502

Admissions

Vr No	Date	Particulars	Amount (Rs)
3 to 09	04.04.2018	Daily wages of staff for the month of 3/2018 (7 members)	61,205
68 to 74	01.05.2018	Daily wages of staff for the month of 4/2018 (7 members)	59,370
76	01.05.2018	--Do – (for 1 member)	2,310
119 to 125	03.06.2018	Daily wages of staff for the month of 5/2018 (7 members)	61,235
126	03.06.2018	--Do – (for 1 member)	7,700
167 to 173	04.07.2018	Daily wages of staff for the month of 6/2018 (7 members)	59,430
174	04.07.2018	--Do – (for 1 member)	8,085
175	04.07.2018	--Do – (for 1 member)	8,085

230 to 236	01.08.2018	Daily wages of staff for the month of 7/2018 (7 members)	61,415
237	01.08.2018	--Do -- (for 1 member)	11,935
238	01.08.2018	--Do -- (for 1 member)	385
307 to 312	01.09.2018	Daily wages of staff for the month of 8/2018 (7 members)	61,385
314	01.09.2018	--Do -- (for 1 member)	11,935
329 to 335	04.10.2018	Daily wages of staff for the month of 9/2018 (7 members)	59,460
336	04.10.2018	--Do -- (for 1 member)	5,005
352 to 358	02.11.2018	Daily wages of staff for the month of 10/2018 (7 members)	61,505
559 to 360	02.11.2018	--Do -- (for 2 members)	9,240
388 to 394	01.12.2018	Daily wages of staff for the month of 11/2018 (7 members)	59,490
405 to 411	01.01.2019	Daily wages of staff for the month of 12/2018 (7 members)	61,175
447 to 453	01.02.2019	Daily wages of staff for the month of 01/2019 (7 members)	61,505
470 to 476	02.03.2019	Daily wages of staff for the month of 02/2019 (7 members)	35,470
TOTAL			7,67,325

8. Guest House Account

(Para – 2)

Vr. No.	Date	Members	Month	Amount (Rs)
1	04/2018	24	March -2018	1,50 ,244
12	05/2018	24	April - 2018	1,53,187
21	06/2018	24	May - 2018	1,50,057
33	07/2018	24	June - 2018	1,54,000
39	08/2018	24	July - 2018	1,51,983
54	09/2018	24	August - 2018	1,41,050
71	10/2018	24	September - 2018	1,51,617
87	12/2018	24	October - 2018	1,55,780
98	12/2018	24	November - 2018	1,55,800
116	01/2019	24	December - 2018	62,706
127	02/2019	24	January - 2019	1,48,787
136	03/2019	24	February - 2019	1,45,081

TOTAL	17,20,292
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TABLE - B
1. Engineering Women's Hostel Account
(Para – 2)

Date	Vr. No	Particulars	Cheque No.	Amount (Rs)
04-04-2018	1	Voucher Payment Staff Salaries for the month of 3/18	532714	2,00,780
04-05-2018	2	Voucher Payment Staff Salaries for the month of 4/18	532715	2,38,255
04-06-2018	4	Voucher Payment Staff Salaries for the month of 5/18	532717	69,005
10-07-2018	5	Voucher Payment Staff Salaries for the month of 6/18	532718	24,705
06-08-2018	7	Voucher Payment Staff Salaries for the month of 7/18	532720	1,49,565
04-09-2018	8	Voucher Payment Staff Salaries for the month of 8/18	532721	2,56,965
05-10-2018	10	Voucher Payment Staff Salaries for the month of 9/18	532723	2,68,670
05-11-2018	12	Voucher Payment Staff Salaries for the month of 10/18	532725	1,85,930
04-12-2018	15	Voucher Payment Staff Salaries for the month of 11/18	435503	2,92,873
04-12-2018	14	Salary Arrear bill for 9,10/18	435502	40,270
05-01-2019	17	Voucher Payment Staff Salaries for the month of 12/18	435505	2,64,875
02-02-2019	20	Voucher Payment Staff Salaries for the month of 1/19	435508	63,000

07-03-2019	22	Voucher Payment Staff Salaries for the month of 2/19	435510	2,21,625
TOTAL				22,76,518

2. Ladies Hostel Account
(Para – 1)

Month & Year	Number of Persons		Total Staff	Amount in AB (Rs)	Amount in SBI (Rs)	Total Amount (Rs)
	AB	SBI				
April 2018	62	27	89	3,76,990	1,67,403	5,44,393
May 2018	37	22	59	14,877	7,886	22,763
	12	3	15	65,586	20,560	86,146
June 2018	26	8	34	1,37,730	44,680	1,82,410
July 2018	59	28	87	3,52,908	1,72,790	5,25,698
August 2018	57	31	88	3,42,127	1,94,273	5,36,400
September 2018	58	31	89	3,88,150	2,07,460	5,95,610
October 2018	57	31	88	3,33,174	1,83,962	5,17,136
November 2018	58	32	90	4,16,190	2,33,990	6,50,180
Arrears	57	30	87	58,260	32,100	90,360
December 2018	59	32	91	2,53,082	1,72,219	4,25,301
January 2019	41	29	70	1,36,129	90,187	2,26,316
February 2019	43	29	72	2,49,716	1,79,001	4,28,717
March 2019	43	28	71	2,95,837	1,94,553	4,90,390
TOTAL						53,21,820

4. Research Scholars Hostel Account

(Para – 6)

Vr. No	Date	No. Of H.D.W	Details of expenditure	Amount (Rs)
01	03-04-2018	32	Salary bill for the month of 03/ 2018	1,87,170
02	03-04-2018	6	Salary bill for the month of 03/2018	34,720
37	14-05-2018	32	Salary bill for the month of 04/2018	2,05,210
38	14-05-2018	6	Salary bill for the month of 04/2018	39,520
57	06-06-2018	32	Salary bill for the month of 05/2018	1,67,600
58	06-06-2018	6	Salary bill for the month of 05/2018	23,040
84	12-07-2018	27	Salary bill for the month of 06/2018	1,37,240
85	12-07-2018	1	Salary bill for the month of 06/2018	3,840
108	07-08-2018	7	Salary bill for the month of 07/2018	38560
109	07-08-2018	37	Salary bill for the month of 07/2018	1,99,040
146	10-09-2018	44	Salary bill for the month of 08/2018	2,83,380
147	10-09-2018	1	Salary bill for the month of 08/2018	7,440
168	09-10-2018	44	Salary bill for the month of 09/2018	2,97,120
169	09-10-2018	1	Salary bill for the month of 09/2018	240
207	05-11-2018	43	Salary bill for the month of 10/2018	2,83,260
239	11-12-2018	44	Salary bill for the month of 11/2018	3,25,610
264	05-01-2019	44	Salary bill for the month of 12/2018	2,38,720
266	11-01-2019	20	Salary bill for the month of 12/2018	60,000
293	05-02-2019	18	Salary bill for the month of 01/2018	66,940
308	15-02-2019	44	Salary bill for the month of 01/2018	43,360
343	11-03-2019	22	Salary bill for the month of 02/2018	1,36,820
TOTAL				27,78,830

5. International Students Hostel Account

(Para – 2)

Vr. No.	Date	Purpose	Amount (Rs)
01	03-04-2018	Hostel Daily Wage Salaries- March - 2018	1,10,000
02	03-04-2018		13,720
12	02-05-2018	Hostel Daily Wage Salaries - April- 2018	1,10,000
13	02-05-2018		9,720
23	04-06-2018	Hostel Daily Wage Salaries – May - 2018	1,10,000
24	05-06-2018		9,220

32	03-07-2018	Hostel Daily Wage Salaries – June - 2018	1,08,900
33	03-07-2018		12,970
44	03-08-2018	Hostel Daily Wage Salaries – July - 2018	1,10,000
46	03-08-2018		13,720
59	04-09-2018	Hostel Daily Wage Salaries – August - 2018	1,08,717
60	04-09-2018		13,720
83	01-10-2018	Hostel Daily Wage Salaries September - 2018	72,054
84	01-10-2018		13,000
96	01-11-2018	Hostel Daily Wage Salaries October - 2018	69,673
97	01-11-2018		1,37,250
116	01-12-2018	Hostel Daily Wage Salaries November - 2018	1,04,684
117	01-12-2018		13,490
132	29-12-2018		15,000
133	29-12-2018		2,180
135	01-01-2019	Hostel Daily Wage Salaries December - 2018	1,04,500
136	02-01-2019		35,250
142	09-01-2019		6,534
149	02-02-2019	Hostel Daily Wage Salaries January - 2019	1,03,322
150	02-02-2019		41,250
162	28-02-2019		1,000
166	13-03-2019	Hostel Daily Wage Salaries February - 2019	1,15,682
167	01-03-2019		45,750
TOTAL			16,11,306

6. Science College Hostel Account

(Para – 4)

S. No	Vr. No/Date	Month	Total Number of Hostel Daily Wage	Amount (Rs)
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			Workers	
1	414/02-05-2018	April-2018	101	5,94,365
2	442/01-06-2018	May-2018	45	97,220
3	462/03-07-2018	June-2018	28	1,17,780
4	457/03-08-2018	July-2018	100	5,77,000
5	499/05-09-2018	August-2018	104	6,59,595
6	556/04-10-2018	September-2018	105	6,31,960
7	600/06-11-2018	October-2018	104	5,51,975
8	639/04-12-2018	November-2018	105	6,72,295
9	668/03-01-2019	December-2018	106	3,86,360
10	692/02-02-2019	January-2019	57	2,00,350
11	732/02-03-2019	February-2019	63	3,90,640
	TOTAL			48,79,540

7. Engineering Men's Hostel Account
(Para – 2)

Vr. No.	Month	Particulars	Amount (Rs)
397,401,403	4/2018	Voucher Payment for 91 Members	5,69,754
414	5/2018	Voucher Payment for 91 Members	2,33,045
437	6/2018	Voucher payment for 91 Members	2,99,075

463	7/2018	Voucher payment for 91 Members	3,94,855
493	8/2018	Voucher payment for 91 Members	5,60,170
515	9/2018	Voucher payment for 91 Members	5,43,380
545	10/2018	Voucher payment for 91 Members	4,80,925
571	11/2018	Voucher payment for 91 Members	6,33,050
596	12/2018	Voucher payment for 91 Members	6,76,800
608	1/2019	Voucher payment for 66 Members	97,400
632	2/2019	Voucher payment for 66 Members	4,42,000
654	3/2019	Voucher payment for 66 Members	3,91,250
567	01-09-2018 to 25-10-2018	Arrear Bill for 92 members	86,040
TOTAL			54,07,744

APPENDIX - VI

(Para No : 9 – 1)

1. College of Science & Technology Account

(Para – 11)

Sl. No	Vr No/Date	Month/Year	Amount (Rs)
1	1/7-04-2018	03/2018	650
2	4/9-05-2018	4/2018	800
3	6/05-06-2018	5/2018	425
4	8/06-07-2018	6/2018	600
5	10/06-08-2018	7/2018	700
6	11/07-09-2018	8/2018	825
7	12/06-10-2018	9/2018	675
8	13/06-11-2018	10/2018	600
9	14/07-12-2018	11/2018	900
10	15/08-01-2019	12/2018	900
11	16/06-02-2019	1/2019	675
12	17/16-03-2019	2/2019	800
TOTAL			8,550

2. Dr BR Ambedkar College of Law Account
(Para – 7)

Sl. No	Vr. No & Date	Details	Amount (Rs)
1	17 & 05-05-2018	Daily Beta for Principal's (Prof S.Sumitra) Driver for 4/2018	1,100
2	34 & 05-06-2018	- Do - for 5/2018	1,025
4	105 & 07-07-2018	- Do - for 6/2018	1,050
5	152 & 10-8-2018	- Do - for 7/2018	1,050
6	186 & 07-09-2018	- Do - for 8/2018	1,125
7	200 & 01-10-2018	- Do - for 9/2018	1,125
8	215 & 03-11-2018	- Do - for 10/2018	1,225
9	229 & 4-12-2018	- Do - for 11/2018	1,100
10	243 & 24-12-2018	- Do - for 12/2018	950
11	258 & 06-02-2019	- Do - for 1/2019	800
12	261 & 04-03-2019	- Do - for 2/2019	800
TOTAL			11,350

3. College of Pharmaceutical Sciences Account
(Para – 2)

Sl. No	Vr. No & Date	Details	Amount (Rs)
1	02 & 19-04-2018	Daily Beta for Principal's (Prof D.Gowri Shankar) Driver for 3/2018	500
2	03 & 14-05-2018	- Do - for 4/2018	500
4	04 & 01-06-2018	- Do - for 5/2018	500
5	06 & 10-07-2018	- Do - for 6/2018	500

6	14 & 17-08-2018	- Do - for 7/2018	500
7	17 & 10-09-2018	- Do - for 8/2018	500
8	19 & 10-10-2018	- Do - for 9/2018	500
9	23 & 1-12-2018	- Do - for 10/2018	500
10	25 & 06-12-2018	- Do - for 11/2018	500
11	28 & 30-01-2019	- Do - for 12/2018	500
12	31 & 22-02-2019	- Do - for 1/2019	500
13	35 & 12-03-2019	- Do - for 2/2019	500
TOTAL			6,500

APPENDIX - VII

(Para No : 9 - 1

2. UGC Account

(Para – 5)

Vr. No.	Date	Name/Firm	Particulars	Amount (Rs)
42	27-04-2018	Prof. M.Sandhya Sridevi, Dept. of Commerce and Management Studies	U3/UGC/MRP/2005, dt: 17-04-2017 - Rs.50,000 Conveyance allowance 40+40+120+40+40+120+120+80+ 40+40+40+40+120+40+40+120+40 +120+40+120+80+40+40+40+40 Total: 1,540/-	1,540
91	02-06-2018	Prof K.Venkata subbiah, Dept of Mech engineering.	U6/SAP/ME/2017-18 Dt 31-05-2018 .local Conveyance allowance 1050+1050+1050+600+1100	4850
131	04-07-2018	Prof K.Samatha, Dept. of Physics	U6/GGC/SAP/Physics/2017-18 dt:28-06-2018 – Rs.44,346 Conveyance allowance	2,600

			200+200+200+200+200+200+200+ 400+200+200+200+200	
143	07-07-2018	Prof. B.Ratna kumari, Centre for women studies, AU	U6/UGC/MSEM/DDCWS/WORKSH OP/2012 Dated 20/06/02013 Conveyance allowance 250+400+300+400+300+150+100+ 100+100+300+250+250+100+100+ 300+300+ 350+180	4230
TOTAL				13,220

3. School of Distance Education Account
(Para – 15)

Sl No	Vr No.	Name	Total Amount (Rs)
1	86	18.05.2018	5,760
2	131	23.05.2018	4,460
3	138	28.05.2018	960
4	175	05.06.2018	620
5	182	05.06.2018	420
6	200	12.06.2018	420
7	264	09.07.2018	220
8	286	12.07.2018	5,220
9	382	02.08.2018	220
10	385	03.08.2018	7,180
11	412	08.08.2018	9,000
12	419	13.08.2018	220
13	432	16.08.2018	220
14	435	20.08.2018	220

15	438	20.08.2018	4,980
16	440	20.08.2018	1,520
17	453	27.08.2018	960
18	454	27.08.2018	1,440
19	475	30.08.2018	17,660
20	510	07.09.2018	240
21	540	22.09.2018	1,980
22	565	27.09.2018	1,420
23	570	28.09.2018	7,640
24	576	3.10.2018	2,200
25	601	26.10.2018	1,100
26	638	01.11.2018	8,920
27	639	01.11.2018	8,040
28	758	03.12.2018	5,100
29	778	18.12.2018	3,340
30	853	02.01.2019	240
31	854	02.01.2019	5,220
32	858	04.01.2019	520
33	861	04.01.2018	520
34	970	15.02.2018	740
35	975	15.02.2019	1,260
36	998	22.02.2019	480
37	1025	27.02.2019	4,800
38	1041	06.03.2019	480
39	1044	11.03.2019	1,240
40	1051	11.03.2019	3,600
41	1072	18.03.2019	2,440
42	1116	30.03.2019	7,760

43	1132	30.03.2019	1,320
44	1137	30.03.2019	1,280
TOTAL			1,38,540

5. Deposit Fund Account
(Para – 5)

Vr. No.	Date	Name of the Person Sri/Smt	Purpose	Amount (Rs)
303	11-07-2018	V.Rajashekar	PO'S Training Programme	1,500
		A.A.Apparao	-do-	1,500
		B.Lakshmi	-do-	1,500
		B.Padma	-do-	1,500
		T.Govindamma	-do-	1,500
		G.Appa Rao	-do-	1,500
		J.Sharmilasree	-do-	1,500
		G.V.R.Kumari	-do-	1,500
		K.Vasudeva Rao	-do-	1,500
		B.Hariprasad Rao	-do-	1,500
		S.Satyanarayana	-do-	1,500
		L.Ganesh	-do-	1,500
Ch.Adi Babu	-do-	1,500		

	L.Satya Prasad	-do-	1,500
	N.Devi	-do-	1,500
	T.Ramu	-do-	1,500
	S.Srinu	-do-	1,500
	B.S.Naidu	-do-	1,500
	J.S.Reddy	-do-	1,500
	T.R.Reddy	-do-	1,500
	T.R.Kumar	-do-	1,500
	G.Venkateswara Rao	-do-	1,500
	P.UmaMaheswara Rao	-do-	1,500
	K.M.Kumari	-do-	1,500
	Ch.Annapurna	-do-	1,500
	Ch.V.Murthy	-do-	1,500
	N.Rajashekara Rao	-do-	1,500
	K.Geethanjali	-do-	1,500
	K.G.k.Patnaik	-do-	1,500
	Y.Venkata Rao	-do-	1,500
	P.Ramu	-do-	1,500
	M.Saibaba	-do-	1,500
	P.V.R.Kumar	-do-	1,500
	G.Kristoper	-do-	1,500
	B.Apparao	-do-	1,500
	P.Roja	-do-	1,500
	S.K.Srinivas	-do-	1,500
	P.V.Ram	-do-	1,500
	D.Nagamani	-do-	1,500
	V.Ratna Bharathi	-do-	1,500
	Y.L.L.N.Lakshmi	-do-	1,500

	J.Radha	-do-	1,500
	K.S.Lashkmi	-do-	1,500
	P.V.Devi	-do-	1,500
	Y.A.Devi	-do-	1,500
	E.P.S.B.Lakshmi	-do-	1,500
	J.Appala Naidu	-do-	1,500
	CH.Srinivasa Rao	-do-	1,500
	Ch.Mallika	-do-	1,500
	K.Indira	-do-	1,500
	G.L.Narayana	-do-	1,500
	M.S.Prasad	-do-	1,500
	J.Padmini	-do-	1,500
	A.Anantha Lakshmi	-do-	1,500
	K.V.V.Kumar	-do-	1,500
	S.V.S.Prasad	-do-	1,500
	A.Sridevi	-do-	1,500
	Ch.Lakshmunudu	-do-	1,500
	A.Jagadish	-do-	1,000
	R.Varalakshmi	-do-	1,000
	M.R.Prakash	-do-	1,000
	S.Bhemeswara Rao	-do-	1,000
	P.Rambabu	-do-	1,000
	S.P.Kumar	-do-	1,000
	L.R.L.N.Kameswari	-do-	1,000
	Y.Ch.Mouli	-do-	1,000
	K.R.Kumar	-do-	1,000
	T.G.D.Kumari	-do-	1,000
	S.Akbar	-do-	1,000

		B.M.Krishna	-do-	1,000
		A.Venkatachalam	-do-	1,000
		S.k.Kasim	-do-	1,000
		B.Prasad	-do-	1,000
		I.V.Babu	-do-	1,000
		G.Srinivasa Rao	-do-	1,000
		Y.P.Reddy	-do-	1,000
		G.V.Prabha	-do-	1,000
		V.L.Rao	-do-	1,000
		V.S.Rao	-do-	1,000
		K.V.Rameswara Rao	-do-	1,000
		K.M.Kumari	-do-	1,000
		P.Appa Rao	-do-	1,000
		K.Malyadri	-do-	1,000
		S.S.Rani	-do-	1,000
		D.Srinivasa Rao	-do-	1,000
		T.Chittibabu	-do-	1,000
		J.S.Balaram	-do-	1,000
		D.Prakash	-do-	1,000
		M.Sooain	-do-	1,000
		G.V.Narayana Rao	-do-	1,000
		G.Ramesh	-do-	1,000
		Y.S.B.Naidu	-do-	1,000
		Premkumar	-do-	1,000
		N.Devi	-do-	1,000
		A.Nalini	-do-	1,000
		B.S.Naidu	-do-	1,000
		S.V.Krishna	-do-	1,000

		K.M.M.Rao	-do-	1,000
		S.V.Babji	-do-	1,000
		K.v.Giri	-do-	1,000
		R.Radha	-do-	1,000
		P.P.Kumar	-do-	1,000
		M.V.N.Patrudu	-do-	1,000
		M.F.Rahaman	-do-	1,000
		S.Srinivasa Rao	-do-	1,000
		S.Harnath	-do-	1,000
		E.P.S.B.Lakshmi	-do-	1,000
TOTAL				1,36,000

APPENDIX - VIII

(Para No : 9 – 5)

1. AU Engineering College (Autonomous) Account

(Para – 6)

Vr. No	Date	Particulars	Amount (Rs)
1	2	3	4
7	11-04-2018	Key Duty Allowance @ 25/- to P. Nageswara Rao, Sargent for 9/2017 to 3/2018	5,300
44	13-06-2018	For 4/2018 & 5/2018	1,525
84	20-08-2018	For 5/2018 & 7/2018	1,525
139	15-11-2018	For 8/2018, 9/2018 & 10/2018	2,300
TOTAL			10,650

2. AU Engineering Men's Hostel Account

(Para – 4)

Vr. No.	Date	Particulars	Amount (Rs)
362	09-04-2018	Allowance for 11 Employees (Mess staff)	1,980
398	03-05-2018	Allowance for 11 Employees(Mess staff)	1,750
460	03-08-2018	Allowance for 06 Employees (Mess staff)	1,330
496	11-09-2018	Allowance for 07 Employees (Mess staff)	1,780
532	11-10-2018	Allowance for 07 Employees (Mess staff)	1,780
552	10-11-2018	Allowance for 07 Employees (Mess staff)	1,530
578	11-12-2018	Allowance for 08 Employees (Mess staff)	1,720
599	08-01-2019	Allowance for 06Employees (Mess staff)	1,340
619	15-02-2019	Allowance for 06Employees (Mess staff)	450
638	11-03-2019	Allowance for 07 Employees (Mess staff)	1,690
351	03-04-2018	Allowance for 09 Employees(Office staff)	4,400
398	03-05-2018	Allowance for 09 Employees(Office staff)	4,400
415	04-062018	Allowance for 07 Employees(Office staff)	3,600
436	03-07-2018	Allowance for 07 Employees(Office staff)	3,600
460	03-08-2018	Allowance for 10 Employees	4,400

		(Office staff)	
496	11-09-2018	Allowance for 09Employees (Office staff)	4,800
348	02-04-2018	Chief Warden & others Allowance (1+7)	8,250
396	03-05-2018	Chief Warden & others Allowance(1+7)	8,250
413	04-06-2018	Chief Warden& others Allowance(1+7)	9,250
434	03-07-2018	Chief Warden & others Allowance(1+7)	8,250
459	03-08-2018	Chief Warden & others Allowance(1+7)	8,250
495	11-09-2018	Chief Warden & others Allowance(1+7)	8,250
TOTAL			91,050

3. Ladies Hostel Account

(Para – 4)

S. No	Name of the person	Particulars	Amount per month (Rs)	Amount (Rs)
1	Sri S.Kumar	Gas Mechanic Allowance	600 for 10 months	6,000
2	Sri P.Demudu	Head Cook Allowance	400 for 10 months	4,000
3	Sri M.Appa Rao			4,000
4	Sri Sk.Kasim			4,000
5	Sri Sk.Khadhar Baba	Asst. Cook Allowance	200 for 10 months	2,000
6	Sri T.V.Ganapathi	Head Guard Allowance	400 for 10 months	4,000
TOTAL				24,000

4. Science College Hostel Account

(Para – 3)

Sl. No	Vr No/Date	Month	Total number of members	Amount (Rs)
1	423-431/16-05-2018	April-2018	15	7,300
2	446-449/18-06-2018	May-2018	08	3,800
3	463-466/03-07-2018	June-2018	08	3,800
4	511-517/17-09-2018	July-2018	12	6,100
5	532-538/25-09-2018	August-2018	12	6,100
6	568-574/15-10-2018	September-2018	12	6,100
7	616-621/20-11-2018	October-2018	10	4,900
8	655-660/20-12-2018	November-2018	09	4,900
9	675-680/21-01-2019	December-2018	09	3,900
10	716-722/20-02-2019	January-2019	10	3,900
TOTAL				50,800

5. College Development Council Account
(Para – 3)

Sl. No	Vr No/Date	Details of the Beneficiary	Amount (Rs)
1	7/27.09.2018	Prof G.Nageswara Rao chairman, Vice-Chancellor, AU Payment of Sitting Allowance	27,500
2	8/27.09.2018	Prof V.Uma Maheswara Rao, Member, AU Sitting Allowance	22, 000
3	9/27.09.2018	Branch Manager, Andhra Bank, AU, Campus Payment of sitting Allowance to Members of the ratification committee	45,000
4	10/27.09.2018	Prof P.Hari Prakash, Dean, CDC, AU Secretarial Assistance	16,500
5	15/2510.2018	Prof G.Nageswara Rao, Vice chancellor Payment of Sitting Allowance of Bed college	40,500
6	16/25.10.3018	Branch manager, Andhra Bank, Siripuram Payment of sitting Allowance to Members of the Ratification Committee	81,000
7	17/25.10.2018	Prof P.Hari Prakash, Dean, CDC, AU For Distribution of Secretarial Assistance of all the concern staff members	27,000
8	24/14.02.2019	Branch manager, Andhra Bank, Siripuram Payment of sitting Allowance of Pydah College (P.G. Courses)	7,000
9	27/14.02.2019	Prof G.Nageswara rao, Chairman, Vice-Chancellor, AU Payment of Sitting Allowance of Dr L.B. College (P.G Courses)	25,000
10	28/14.02.2019	Branch Manager, Andhra Bank, Siripuram	65,500

		Payment of Sitting Allowance of Dr L.B. College (P.G courses)	
11	29/14.02.2019	Prof P.Hari Prakash, Dean, CDC, AU Payment of Secretarial Assistance of Dr L.B. College(P.G Courses)	15,000
TOTAL			3,72,000

6. Examination Account
(Para – 10)

C 1061400-16 (Confidential Remuneration Payment)			
Vr. No.	Date	Particulars	Amount (Rs)
1	17-04-2018	To 28 Teachers Associates work in confidential Sec E-X - involved in UG Exam process.	5,23,037
2	17-04-2018	To 7 Non-Teaching staff working in confidential Sec E-X- involved in UG Exam process	68,669
34	26-04-2018	12 out sourcing persons @ 449 per day from 16/3/18 to 31-3-18	65,778
147	17-05-2018	18 Out sourcing persons @ 449 per day from 1-4-18 to 30-4-18	1,61,640
230	31-05-2018	13 computer Data Entry operators engaged from outside on hire basis	4,44,161
232	05-06-2018	To 27 Teachers Associates work in confidential Sec E-X - involved in PG Exam process.	4,10,102
233	05-06-2018	To 8 Non- teaching staff working in confidential Sec E-X- involved in PG Exam process	35,694
270	25-06-2018	18 Out sourcing persons @ 449 per day from 1-5-18 to 31-5-18	1,83,641
441	16-07-2018	13 Out sourcing persons @ 449 per day from 1/6/18 to 30-6-18 on hire basis	1,07,760
592	21-08-2018	9 Out sourcing persons @ 449 per day from 1/7/18 to 31-6-18 on hire basis	50,288
721	11-09-2018	12 Computer Data Entry operators engaged from out side on hire basis 4/18 to 6/18	2,00,889
739	14-09-2018	To 30 Teachers Associates work in confidential Sec E-X - involved in Exam process. From 28-3-18 to 18-5-18	5,20,163
740	14-09-2018	To 8 Non-Teaching Staff working in confidential Sec E-X- involved in Exam process From 28-3-18 to 18-5-18	69,122
869	26-09-2018	6 persons @ 449 per day from 1-8-18 to 31-8-18	24,695
959	12-10-2018	5 persons @ 449 per day from 1-9-18 to 30-9-18	26,491
1005	26-10-2018	Advance to Sri S Rama Murthy , Supdt of E X Sec for miscellaneous expenses	10,000
1148	17-11-2018	20 persons @ 449 per day from 1-10-18 to 31-10-18	1,17,638
1181	24-11-2018	To 32 Teachers Associates work in confidential	3,88,749

		Sec E-X - involved in UG Exam process.	
1182	24-11-2018	To 8 Non- teaching staff working in confidential Sec E-X- involved in UG Exam process	32,816
1240	18-12-2018	13 computer Data Entry operators engaged from out side on hire basis 6/18 to 10/18	1,91,451
1381	17-01-2019	17 out sourcing persons @ 449 per day from 1/11/18 to 30-11-2018 on hire basis	2,04,744
1525	05-02-2019	21 out sourcing persons @ 449 per day from 1/12/18 to 31-12-2018 on hire basis	1,93,518
1526	05-02-2019	5 out sourcing persons @ 449 per day from 1/11/18 to 30-11-2018 on hire basis	56,125
1573	15-02-2019	15 persons engaged on hire basis @449/- per day for 1/2019	72,514
1664	02-03-2019	To 31 Teachers Associates work in confidential Sec E-X - involved in PG & Professional Semesters Exam process.	5,50,160
1665	02-03-2019	To 7 Non-Teaching staff working in confidential Sec E-X- involved in PG & Professional Semesters Exam process	73,486
1751	18-03-2019	16 persons engaged on hire basis @449/- per day for 2/2019	77,453
TOTAL			48,60,784

7. Research Scholars Hostel Account

(Para – 3)

Sl. No	Name of the person	Designation	Amount per month (Rs)	Total Amount (Rs)
1	Chief warden	Chief warden	1250	15,000
2	Warden (4*1000/-)	warden	4000	48,000
3	Manager	Manager	500	6000
4	Sri M.S Ravi Raju	Establishment	500	6000
5	Sri S.Nooka Raju	D.C.B	500	6000
6	Sri G.Sahu	Stores	500	6000
7	Sri B.V.Jaikish	Keys duty	500	6000
8	Sri V.Manga Raju	Head cook	500	6000
9	Sri Ch.Chandra Rao	Electrician	500	6000
10	Sri Y.Venugopal Reddy	Electrician	500	6000
11	Semi Christmas Feast-Staff Additional Duty Allowance			5700
TOTAL				1,16,700

8. College of Arts & Commerce Hostel Account

(Para – 8)

Vr. No	Date	Purpose of Conveyance Charges	Amount (Rs)
13	05-05-2018	Daily Beta for Principal's (Prof D.Shankar) Driver for 4/2018	1,125
29	04-06-2018	- Do - for 5/2018	900
57	21-07-2018	- Do - for 6/2018	2,400
66	27-07-2018	- Do - for 7/2018	750
75	05-09-2018	- Do - for 8/2018	1,125
91	05-10-2018	- Do - for 9/2018	1,050
107	14-11-2018	- Do - for 10/2018	1,050
02	05-12-2018	- Do - for 11/2018	1,200
14	11-01-2019	- Do - for 12/2018	1,125
32	05-02-2019	- Do - for 1/2019	1,200
50	07-03-2019	- Do - for 2/2019	1,125
TOTAL			13,050

APPENDIX - IX

(Para No : 10(9) - 1)

1. College of Pharmaceutical Sciences Account

(Para – 3)

Sl. No	Date as per Cash book	Cheque No	Nature of Payment	Amount (Rs)
1	09-04-2018	638016	Remuneration to examiners for invigilation of Nov-17,Dec-17 Theory exams	12,322
2	27-07-2018	638027	Remuneration paid to Spot valuation	4,19,938
3	26-07-2018	638025	Remuneration paid to Spot valuation	50,400
4	02-08-2018	638028	Remuneration paid to Spot valuation	1,00,000
5	10-10-2018	638031	Remuneration to examiners for invigilation of Theory exams	42,736
6	11-10-2018	638032	Examination bills	72,629
7	12-10-2018	638033	- Do -	1,16,751
8	04-01-2019	447404	Remuneration paid to Spot valuation for M.Pharmacy	1,00,730
9	28-03-2019	447396	Remuneration paid to Spot valuation for theory and practical exams of B.Pharmacy	1,38,327
10	28-03-2019	447419	Remuneration paid to Spot valuation for theory and practical exams of B.Pharmacy	1,15,489
TOTAL			REMUNERATIONS	11,69,322
			10% of The Total Remunerations	1,16,932

2. Engineering College for Women Account

(Para – 2)

S. No	Voucher No/Date	Proceedings of VC	Amount (Rs)	Income Tax to be Recovered @10% as TDS
1	2/3.04.2018 to 48/29.05.2018	08.03.2018	22,86,850	2,28,685
2	49/29.05.2018 to 31.08.2018	30.06.2018	20,27,050	2,02,705
TOTAL				4,31,390

3. Dr BR Ambedkar College of Law Account
(Para – 4)

S. No.	Vr. No	Date	Particulars	Name of the Person	Amount (Rs)
1	3	10-04-2018	Remuneration for Guest Faculty	Ch.Rama Devi	10,000
2	11	23-04.2018	Towards Teaching arrangements	Dr D.Jagannadha Rao	10,000
3	51	Not mentioned	Spot Valuation	Prof D.S.Prakash Rao for 8/2017	8,000
4	52	Not mentioned	Spot Valuation	Prof V.Vijaya lakshmi for 8/2017	5,000
5	68	21-06-2018	Spot Valuation	Prof D.S.Prakash Rao for 6/2017	8,000
6	92	21-06-2018	Spot Valuation	Prof D.S.Prakash Rao for 5/2017	8,000
7	93	21-06-2018	Spot Valuation	Prof V.Vijaya lakshmi for 5/2017	5,000
8	170	06-09-2018	Remuneration for Spot Valuation	Prof D.S.Prakash Rao for 4/2018	8,000
9	171	06-09-2018	Remuneration for Spot Valuation	Prof V.Vijaya lakshmi for 3/2018	5,000
10	172	06-09-2018	Remuneration for Spot Valuation	Prof V.Vijaya lakshmi for 4/2018	5,000
11	207	15-10-2018	Remuneration for Teaching	Prof R.Y.Naidu	20,000
TOTAL					92,000

Income Tax to be Recovered @ 10%	9,200
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4. College of Science & Technology Account

(Para – 5)

S. No.	Vr. No	Date	Cheque No.	Name of the person Sri/Smt	Amount (Rs)
1	07	17.1.2019	643610	B. Madhavi	24,800
2	08	17.1.2019	643611	R. Srinivas	24,800
3	09	17.1.2019	643612	Dr.D.V.L. Sirisha	49,800
4	10	17.1.2019	643613	B.Leela Kumari	10,000
5	11	17.01.2019	643614	Dr.R.Viswanadham	29,800
6	12	17.01.2019	643615	Dr.R.B.Anjaneyulu	54,800
7	17	07.03.2019	643620	Dr Ch.Ravi Sekhar	59,800
8	18	07.03.2019	643621	R.Demudu Naidu	59,800
9	19	07.03.2019	643622	M.Mallikarjuna Rao	19,850
TOTAL					3,34,250
Income Tax to be Recovered @ 10%					33,425

5. AU Engineering College (Autonomous) Account

(Para – 2)

Remuneration to Teaching Faculty & Non-Teaching(NT) From Andhra Bank Account No 487			
Vr. No	Date	Particulars	Amount (Rs)
2	07-04-2018	Civil Engineering 1st semester for M.Tech (Construction Technology & Project Management)	2,30,320
3	09-04-2018	Guest Faculty/External Teachers 14 members of various departments semester wise	2,00,000
4			3,00,000
9	17-04-2018	ECE Guest Faculty and Assigned employees semester wise	1,90,000
10			3,50,000
11	17-04-2018	Engineering Mathematics Guest Faculty and Assigned employees	2,55,000
12	17-04-2018	HOD of Marine Engineering Guest Faculty and Assigned employees	1,10,000
13	19-04-2018	Civil Engineering - T & NT	2,10,450
14	19-04-2018	IT _ T & NT	2,11,340
24	05-05-2018	ECE to Teachers handling Special Class for Afghanistan Students	24,000
25			24,000
27	08-05-2018	Guest Faculty/External Teachers 28 members of various departments semester	4,00,000
28			7,70,000

		wise	
31	23-05-2018	HOD of CS&SE T & NT	2,13,990
51	18-06-2018	HOD of Various depts.- Guest Faculty and Assigned employees	1,60,000
38	31-05-2018		9,40,000
52	18-06-2018	HOD of Metallurgical Engineering	3,40,000
54	20-06-2018	HOD of Various depts.- Guest Faculty and Assigned employees	3,70,000
55			3,50,000
56	22-06-2018	3 Asst. Professors (Contact Basis) for 4/18 & 5/18	1,23,380
57	29-06-2018	HOD of Various depts.- Guest Faculty and Assigned employees	3,00,000
58			5,20,000
61	06-07-2018	Guest Faculty/External Teachers 27 members of various departments semester wise	3,60,000
62			5,40,000
67	18-07-2018	3 Asst. Professors (Contact Basis) for 6/18	88,128
74	01-08-2018	Guest Faculty/External Teachers 11 members of various departments semester wise	3,80,000
80	17-08-2018	Guest Faculty/External Teachers 14 members of Dept. of Engineering. Chemistry	5,10,000
82	18-08-2018	3 Asst. Professors (Contact Basis) for 7/18	85,286
89	31-08-2018	HOD of Metallurgical Engineering- T & NT	2,11,000
100	14-09-2018	Guest Faculty/External Teachers 11 members of Dept. of CS & SE and IT	5,30,000
89	31-08-2018	HOD of Metallurgical Engineering- T & NT	2,11,000
95	14-09-2018	HOD of IT- T & NT	2,09,540
96	14-09-2018	HOD of Civil Engineering To T & NT	2,08,800
97	14-09-2018	HOD of Civil Engineering To T & NT	2,08,800
98	14-09-2018	HOD of ECE - T & NT	2,09,900
99	14-09-2018	HOD of CS&SE - T & NT	2,20,390
102	15-09-2018	3 Asst. Professors (Contact Basis) for 8/18	88,128
103	17-09-2018	HOD of Mechanical Engineering -T & NT	2,22,540
104	17-09-2018	HOD of Mechanical Engineering T & NT M.Tech	1,74,520
105	17-09-2018	Guest Faculty/External Teachers 5 members HOD of Mechanical Engineering	1,90,000
108	26-09-2018	HOD of Architecture - T & NT	1,99,020
109	26-09-2018	HOD of Electrical Engineering T & NT	1,87,360
113	29-09-2018	HOD of HSS Guest faculty and assigned employee	60,000
122	09-10-2018	3 Asst. Professors (Contact Basis) for 9/18	88,128
123	09-10-2018	Mechanical Engineering & Geo-Engineering & ECE Guest faculty and assigned employee	5,70,000
134	02-11-2018	Metallurgical Engineering – to Faculty members	90,000
138	14-11-2018	Marine Engineering - C	1,40,000
147	17-11-2018	3 Asst. Professors (Contact Basis) for 10/18	85,203
148	24-11-2018	to Faculty members	1,60,000
158	12-12-2018	3 Asst. Professors (Contact Basis) for 11/18	88,128
160	14-12-2018	Guest faculty / External Teachers and assigned employee	5,80,000

161	14-12-2018	Guest faculty / External Teachers and assigned employee	4,40,000
162	14-12-2018	Guest faculty / External Teachers and assigned employee	1,80,000
163	14-12-2018	Guest faculty / External Teachers and assigned employee	3,90,000
166	18-12-2018	Guest Faculty/External Teachers of Engineering Maths Departments semester wise	6,70,000
167	18-12-2018	Guest Faculty/External Teachers of Engineering Maths Departments semester wise	4,45,000
199	28-12-2018	HOD of Geo-Engineering Guest faculty / External Teachers and assigned employee	5,40,000
200	28-12-2018	HOD of IT Guest faculty / External Teachers and assigned employee	50,000
201	28-12-2018	Guest Faculty/External Teachers 6 members Electrical Engineering	1,80,000
202	28-12-2018	Guest Faculty/External Teachers 6 members ECE	1,10,000
204	02-01-2019	3 Asst. Professors (Contact Basis) Arrears for 11/18 & 12/18	1,23,380
205	02-01-2019	HOD of CS & SE to Guest faculty / External Teachers and assigned employee	1,70,000
206	02-01-2019	HOD of Mechanical Engineering T & NT	2,38,040
214	10-01-2019	HOD of Mechanical Engineering T & NT	2,34,980
215	10-01-2019	HOD of Electrical Engineering - T & NT	1,89,790
216	11-01-2019	HOD of CS & SE to Guest faculty / External Teachers and assigned employee	4,30,000
217	11-01-2019	Various departments remunerations	2,30,000
218	11-01-2019	HOD of CS & SE to Guest faculty / External Teachers and assigned employee	4,40,000
219	11-01-2019	HOD of HSS to Guest Faculty	2,90,000
220	11-01-2019	HODs of Engineering Chemistry	6,40,000
221	11-01-2019	HOD of Electrical Engineering - Guest faculty / External Teachers and assigned employee	70,000
235	01-02-2019	HOD of CS & SE to Guest faculty / External Teachers and assigned employee	2,35,040
236	01-02-2019	HOD of Chemical Engineering to T & NT	2,03,370
238	05-02-2019	HOD of Metallurgical Engineering - Guest faculty / External Teachers and assigned employee	1,60,000
239	05-02-2019	HOD of Architecture - GT & NT	2,00,230
240	05-02-2019	HOD of Civil Engineering - GT & NT	2,32,650
241	05-02-2019	HOD of Civil Engineering - GT & NT	2,10,780
242	07-02-2019	3 Asst. Professors (Contact Basis) Arrears for 11/18 & 1/19	1,02,343
244	08-02-2019	HOD of Metallurgical Engineering - T & NT	2,11,200
248	11-02-2019	Various departments remunerations	3,60,000
265	14-03-2019	3 Asst. Professors (Contact Basis) Arrears for 11/18 & 2/19	1,05,754

266	14-03-2019	HOD of Marine Engineering T&NT	2,25,200
267	14-03-2019	Co-ordinator Centre for Nano technology	2,20,000
268	14-03-2019	HOD of Metallurgical Engineering - Guest faculty / External Teachers and assigned employee	1,00,000
269	14-03-2019	HOD of CS&SE -Guest faculty / External Teachers and assigned employee	2,90,000
270	14-03-2019	HOD of Marine Engineering Guest faculty / External Teachers and assigned employee	1,10,000
275	16-03-2019	HOD of Engineering maths Guest faculty / External Teachers and assigned employee	60,000
281	19-03-2019	HOD of CS&SE -Guest faculty / External Teachers and assigned employee	1,90,000
282	19-03-2019	HOD of CS&SE -Guest faculty / External Teachers and assigned employee	2,10,000
283	19-03-2019	HOD of Geo- Engineering -Guest faculty / External Teachers and assigned employee	1,90,000
285	23-03-2019	HOD of ECE -Guest faculty / External Teachers and assigned employee	2,20,000
286	29-03-2019	HOD of CS&SE -Guest faculty / External Teachers and assigned employee	1,20,000
TOTAL			2,35,06,108
10% of the Total towards TDS			23,50,611

6. School of Distance Education Account

(Para – 3)

Sl. No	Code. No.	Nature of Payment	Amount (Rs)
1	C5051000-12	Remuneration to Lesson Writers	7,54,360
2	C5051000-13	Contact Programmes	1,67,43,675
3	C5051000-18	B.Sc. Practicals	81,35,752
4	C5051000-20	Remuneration to paper setters / Examiners	61,34,588
5	C5051000-22	Conduct of Examinations & Processing of	85,49,257

		Results	
6	C5061000-23	Allowances Coordinators & Asst. Coordinators	5,26,900
7	C5021000-14	Honorarium paid to Dr. UVN Das He was paid @20,000/- for 3/18,4/18,5/18 & from 6/18 to 2/19 @ Rs.22,000/-. Orders of hike in Honorarium need to be produced to audit.	2,36,000
TOTAL REMUNERATIONS			4,10,80,532
10% of The Total Remunerations			41,08,053

7. Examination Account

(Para – 3)

Sl. No	Code. No.	Nature of Payment	Amount (Rs)
1	C1061200	Remuneration to examiners for conducting examinations	2,08,25,222
2	C1061300	Remuneration to paper setters	1,84,05,426
3	C1061400-18 & 19	Remuneration paid - Spot valuation	3,72,52,618
4	C1061500-11 & 12	Remuneration paid – conduction of Practical Exams	1,93,55,044
TOTAL REMUNERATIONS			9,58,38,310
10% Of The Total Remunerations			95,83,831

8. Self Finance Account

(Para – 2)

Vr. No.	Date	Name of the person to whom given Prof/Dr/Sri/Smt/Kum	Details of Expenditure	Amount paid (Rs)	Amount to be deducted towards TDS (Rs)
12	02-04-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 3/2018	10,000	1,000

15	02-04-2018	T.Seshi Reddy	Towards Honorarium for the month of 3/2018 in the Department of Nuclear Physics, AU, VSP	15,000	1,500
23	07-04-2018	P.Hima Keerthi	B.Tech (I, III & IV) - Computer Science Engineering	70,000	7,000
		Datti Lalitha Kumari	B.Tech (I & IV) - Computer Science Engineering	70,000	7,000
		Jerusha Shalini Vaska	B.Tech (II) – Electronics & Communications Engineering	70,000	7,000
		A.Varalakshmi	B.Tech (I & III) – ECE, EEE & Civil Engineering	70,000	7,000
		S.Tejaswini	B.Tech (II & III) - Computer Science Engineering	50,000	5,000
		D.Sowjanya	B.Tech (I, II & IV) – Computer Science & Civil Engineering	70,000	7,000
		S.Priyanka	B.Tech (I, III & IV) – Computer Science & Civil Engineering	60,000	6,000
		P.Lakshmi Vara Prasanna	B.Tech (II & IV) – Electrical & Electronics Engineering	70,000	7,000
		K.Sravanthi	B.Tech (II & IV) – ECE & EEE	70,000	7,000
		D.Keerthi Sri	B.Tech (III & IV) – Electrical & Electronics Engineering	70,000	7,000
		Ch.Manasa Deepthi	B.Tech (II & III) – ECE & EEE	70,000	7,000
		K.Tanuja	B.Tech (II & IV) – ECE & EEE	60,000	6,000
		K.T.Balaram Padal	B.Tech (IV) - Mechanical Engineering	30,000	3,000
		P.Bhagyalakshmi	B.Tech (III & IV) - Mechanical Engineering	70,000	7,000
		U.Y.Divya Prasanthi	B.Tech (III & IV) - Mechanical Engineering	60,000	6,000
		P.Sneha	B.Tech (II, III & IV) - Mechanical Engineering	60,000	6,000
		K.N.S.Suman	B.Tech (II) - Mechanical Engineering	30,000	3,000
		Sk.Yajdani	B.Tech (II) - Mechanical Engineering	10,000	1,000
K.Rajasekhar	B.Tech (II) - Mechanical Engineering	40,000	4,000		
N.Ramaniah	B.Tech (I) - Mechanical Engineering	40,000	4,000		

		R.Madhusudhan	B.Tech (I) – Electrical & Electronics Engineering	40,000	4,000
23	07-04-2018	D.Ganapathi Rao	B.Tech (I) – Electronics & Communications Engineering	40,000	4,000
		M.G.Muni Reddy	B.Tech (II & IV) – EEE & Mechanical Engineering	50,000	5,000
		K.Sowmya	B.Tech (I & II) – EEE, ECE & Mechanical Engineering	40,000	4,000
		M.Vijaya Lakshmi	B.Tech (I) – ECE & Computer Science Engineering	60,000	6,000
		K.Vijaya Prasanna	B.Tech (I) – EEE & Civil Engineering	60,000	6,000
		Y.Swathi	B.Tech (I) – EEE & Civil Engineering	60,000	6,000
		A.Sai Padma	B.Tech (I & II) – Mechanical & Computer Science Engineering	60,000	6,000
		G.Siva Praveena	B.Tech (I & II) – Civil & Computer Science Engineering	30,000	3,000
		K.Nirmala Kumari	B.Tech (I) – ECE & EEE	45,000	4,500
		C.Pandu Ranga Reddy	B.Tech (IV) – Computer Science Engineering	30,000	3,000
		Jooby B.Ponnachan	B.Tech (I) - Mechanical Engineering	40,000	4,000
		Ch.Jhansi	B.Tech (I) – EEE, ECE & Mechanical Engineering	30,000	3,000
		B.Durga Kumari	B.Tech (I) – Civil & Computer Science Engineering	20,000	2,000
		G.Vijaya Lakshmi	B.Tech (I) – ECE & Computer Science Engineering	60,000	6,000
		S.Sravani	B.Tech (II, III & IV) – Electronics & Communications Engineering	70,000	7,000
		A.Sarvani	B.Tech (II & IV) – ECE & EEE	70,000	7,000
		Ch.Bhuvaneshwari	B.Tech (III & IV) – Electronics & Communications Engineering	70,000	7,000
		O.U.Ch.S.Bhagyasri	B.Tech (II & III) – EEE & Mechanical Engineering	70,000	7,000
		K.Saujanya	B.Tech (II & III) – ECE & EEE	70,000	7,000
		T.Yamuna Niharika	B.Tech (III & IV) – ECE &	70,000	7,000

			EEE		
		V.Sudha Shruthi	B.Tech (II, III & IV) – ECE & EEE	70,000	7,000
27	17-04-2018	O.U.Ch.S.Bhagyasri	B.Tech (II) – Electrical & Electronics Engineering	10,000	1,000
37	01-05-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 4/2018	10,000	1,000
42	01-05-2018	T.Seshi Reddy	Towards Honorarium for the month of 4/2018 in the Department of Nuclear Physics, AU, VSP	15,000	1,500
52	05-05-2018	M.Padma Sundari	M.Sc – Botany (2 nd Sem) Theory and Practical	40,000	4,000
		Ch.Prasada Rao	M.Sc – Botany (2 nd Sem) Theory and Practical	40,000	4,000
		P.Neelima	M.Sc – Botany (4 th Sem) Theory and Practical	40,000	4,000
		M.Lakshmi Sree	M.Sc – Botany (2 nd Sem) Theory and Practical	40,000	4,000
		R.Jaya Sree	M.Sc – Botany (2 nd Sem) Theory and Practical	40,000	4,000
53	05-05-2018	M.Ratna Raju	M.Sc – Nuclear Physics (2 nd Sem) Theory and Practical	40,000	4,000
		G.Naga Jyothi	M.Sc – Nuclear Physics (4 th Sem) Theory and Practical	40,750	4,075
54	05-05-2018	GKD Prasada Rao	Diploma in Journalism	30,000	3,000
		M.Naga Raju	Diploma in Journalism	30,000	3,000
58	07-05-2018	Ch.Sharon	M.Sc – Geo Physics (Theory and Practical)	40,000	4,000
		T.Vijaya	M.Sc – Geo Physics (Theory and Practical)	40,000	4,000
		V.Nagamani	M.Sc – Geo Physics (Theory and Practical)	40,000	4,000
59	07-05-2018	D.Kamakshi	M.Sc – Geo Physics (Theory and Practical)	40,000	4,000
61	18-05-2018	K.Victor Babu	M.A – Philosophy (3 rd Sem)	30,000	3,000
		M.Prasada Rao	M.A – Philosophy (3 rd Sem)	30,000	3,000
		A.Veerabhadra Rao	M.A – Philosophy (1 st Sem)	30,000	3,000
		T.Veera Raghavulu	M.A – Philosophy (3 rd Sem)	30,000	3,000
62	18-05-2018	A.Prasad	M.A – Public Administration	60,000	6,000

62	18-05-2018	G.Hima Bindu	M.A – Political Science	60,000	6,000
		K.Srinivasa Rao	M.A – Public Administration	60,000	6,000
		P.Uma Maheswara Rao	M.A – Political Science	60,000	6,000
		N.Srinivasa Rao	M.A – Public Administration	60,000	6,000
		D.Appala Raju	M.B.A	60,000	6,000
		B.Santosh Kumar	M.Com	60,000	6,000
		P.Kiran Kumar	M.B.A	36,000	3,600
		P.Chaitanya	M.B.A	60,000	6,000
		B.Priyanka	M.B.A. & M.Com	60,000	6,000
		S.Srinivasa Rao	M.A. - English	30,000	3,000
		B.S.R.Prasad Patnaik	M.C.A	40,000	4,000
65	21-05-2018	Samer Hasan	M.Sc – Statistics (Theory and Practical)	70,000	7,000
		K.Prasad	M.Sc – Statistics (Theory and Practical)	40,000	4,000
66	21-05-2018	Durga Aparajitha	M.Sc – Statistics (Theory and Practical)	70,000	7,000
67	21-05-2018	T.Rajananda Swamy	B.Pharmacy – 2 nd Sem (Theory and Practical)	1,20,000	12,000
		L.Ramanamma	B.Pharmacy – 2 nd Sem (Theory and Practical)	1,20,000	12,000
		J.Bangaru Thalli	D.Pharmacy – 2 nd Sem (Theory and Practical)	80,000	8,000
		S.Arun Kumar	B.Pharmacy – 2 nd Sem (Theory and Practical)	90,000	9,000
		K.Parameswara Rao	M.Pharmacy – 1 st Sem (Theory and Practical)	40,000	4,000
		Ch.Vijay	M.Pharmacy – 1 st Sem (Theory and Practical)	40,000	4,000
		N.Swathi	D.Pharmacy – 2 nd Sem (Theory and Practical)	80,000	8,000
		S.Sravani	D.Pharmacy – 2 nd Sem (Theory and Practical)	80,000	8,000
		Sunil Kumar Patnaik	D.Pharmacy – 2 nd Sem (Theory and Practical)	60,000	6,000
68	21-05-2018	G.Prasanthi	D.Pharmacy – 2 nd Sem (Theory and Practical)	20,000	2,000
71	21-05-2018	M.J.Ramakrishna	Honorarium for lectures in Delta Studies, AU, VSP.	84,200	8,420
		G.Srinivasachari		14,000	1,400

		T.Pushpalatha	Honorarium for lectures in Delta Studies Institute, AU, VSP.	38,000	3,800
		P.Hareram	Honorarium for lectures in Delta Studies Institute, AU, VSP.	32,800	3,280
		G.Narayana Rao	Honorarium for lectures in Delta Studies Institute, AU, VSP.	82,000	8,200
		B.V Rao	Honorarium for lectures in Delta Studies Institute, AU, VSP.	10,000	1,000
		B.Amaralingeswara Rao	Honorarium for lectures in Delta Studies Institute, AU, VSP.	27,000	2,700
81	02-06-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 5/2018	10,000	1,000
83	02-06-2018	T.Seshi Reddy	Towards Honorarium for the month of 5/2018 in the Department of Nuclear Physics, AU, VSP	15,000	1,500
92	06-06-2018	B.Tirupathi Rao	M.Sc – Geology 2 nd & 6 th Semesters (Theory & Practicals)	80,000	8,000
		K.Sudhakar	M.Sc – Geology 6 th & 8 th Semesters (Theory & Practicals)	80,000	8,000
		D.Satya Latha	M.Sc – Geology 2 nd & 4 th Semesters (Theory only)	60,000	6,000
		J.Santosh Kumar	M.Sc – Geology 2 nd & 4 th Semesters (Theory only)	60,000	6,000
		G.Raju	M.Sc – Geology 2 nd & 4 th Semesters (Practicals only)	20,000	2,000
		B.Suryanarayana	M.Sc – Geology 2 nd & 4 th Semesters (Theory only)	60,000	6,000
		V.Raghavendra	M.Sc – Geology 2 nd & 4 th Semesters (Practicals only)	20,000	2,000
		M.Naresh	M.Sc – Geology 2 nd & 4 th Semesters (Theory only)	60,000	6,000
		R.Santhi Sri	M.Sc – Geology 2 nd & 4 th Semesters (Practicals only)	20,000	2,000
		S.Lakshamana Rao	M.Sc – Geology 2 nd & 4 th Semesters (Theory only)	60,000	6,000

92	06-06-2018	A.Durga Devi	M.Sc – Food & Nutrition 2 nd & 4 th Semesters (Theory & Practicals)	70,000	7,000
		K.Neeraja	M.Sc – Food & Nutrition 4 th Semester (Theory & Practicals)	25,000	2,500
		B.Sireesha	M.Sc – Food & Nutrition 2 nd Semester (Theory & Practicals)	20,000	2,000
		A.Pratiba	M.Sc – Food & Nutrition 2 nd Semester (Theory & Practicals)	25,000	2,500
		M.Kiran Kumar	M.Sc – Food & Nutrition 2 nd Semester (Theory & Practicals)	20,000	2,000
		Trishita Issar	M.Sc – Food & Nutrition 2 nd Semester (Theory & Practicals)	42,500	4,250
		D.Srinivasa Rao	M.Sc – Bio-Technology 2 nd & 4 th Semesters (Practicals only)	45,000	4,500
		B.Sireesha	M.Sc – Bio-Technology 2 nd & 4 th Semesters (Practicals only)	45,000	4,500
		M.Kiran Kumar	M.Sc – Bio-Technology 2 nd & 4 th Semesters (Theory & Practicals)	42,500	4,250
		N.Appala Raju	M.Sc – Geography 2 nd & 4 th Semesters (Theory & Practicals)	49,000	4,900
		M.Gangayya	M.Sc – Geography 2 nd & 4 th Semesters (Theory & Practicals)	54,500	5,450
		K.Lalitha	M.Sc – Geography 2 nd Semester (Theory only)	30,000	3,000
		D.Nirmala Devi	M.Sc – Physical & Nuclear Chemistry 2 nd & 4 th Semesters (Theory only)	50,000	5,000
		B.Madhavi	M.Sc – Physical & Nuclear Chemistry 2 nd & 4 th Semesters (Theory only)	20,000	2,000
		K.Ravi Kumar	M.Sc – Physical & Nuclear Chemistry 2 nd & 4 th Semesters (Theory only)	12,500	1,250
M.Chitti Babu	M.Sc – Physical & Nuclear Chemistry 4 th Semester (Theory only)	15,000	1,500		

92	06-06-2018	B.Leela Kumari	M.Sc – Physical & Nuclear Chemistry 4 th Semester (Theory only)	5,000	500
		K.Ramana	M.Sc – Physical & Nuclear Chemistry 4 th Semester (Theory only)	55,000	5,500
		Ch.Maheswari	M.Sc – Mathematics 2 nd & 4 th Semesters (Theory only)	60,000	6,000
		P.Sudheer Kumar	M.Sc – Mathematics 4 th Semester (Theory only)	60,000	6,000
		S.Sujatha Kumari	M.Sc – Mathematics 4 th Semester (Theory only)	30,000	3,000
		R.V.Aravinda Raju	M.Sc – Mathematics 2 nd Semester (Theory only)	30,000	3,000
		Ch.Swapna	M.Sc – Mathematics 2 nd Semester (Theory only)	30,000	3,000
		P.Raja Ramesh Kumar	M.Sc – Micro-Biology 2 nd & 4 th Semesters (Theory & Practicals)	55,000	5,500
		K.Sunanda Kumari	M.Sc – Micro-Biology 2 nd & 4 th Semesters (Theory & Practicals)	47,500	4,750
		K.Laxmi Sowmya	M.Sc – Micro-Biology 2 nd & 4 th Semesters (Theory & Practicals)	55,000	5,500
		M.H.P.Hema Latha	M.Sc – Micro-Biology 2 nd & 4 th Semesters (Theory & Practicals)	55,000	5,500
		V.Ramanamam	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
		P.Srinivasu	M.Sc – Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	12,500	1,250
		Ch.Vijaya Bhanu	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
		B.Sailaja	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
92	06-06-2018	Ch.Krishna Murthy	M.Sc – Zoology & M.sc -Fishery Sciences	30,000	3,000

			2 nd & 4 th Semesters (Theory & Practicals)		
		K.Rajya Lakshmi	M.Sc – Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
		M.Sujana	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
		K.Vijay Kumar	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
		Rakesh Savara	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
		I.Rajya Lakshmi	M.Sc – Zoology & M.sc -Fishery Sciences 2 nd & 4 th Semesters (Theory & Practicals)	30,000	3,000
99	20-06-2018	Y.Aditya	D.Pharmacy –1 st & 2 nd Semesters (Theory only)	60,000	6,000
		P.Sunitha	B.Pharmacy – 1 st & 4 th Semesters (Theory only)	60,000	6,000
		M.Hareesh Babu	B.Pharmacy – 2 nd & 4 th Semesters (Theory only)	40,000	4,000
		S.Sravani	D.Pharmacy –5 th & 6 th Semesters (Theory only)	60,000	6,000
		G.Prasanthi	D.Pharmacy –1 st & 6 th Semesters (Theory only)	60,000	6,000
102	26-06-2018	P.Suresh	M.A. – Human Rights & Duties 1 st , 2 nd , 3 rd & 4 th Semesters	1,20,000	12,000
		B.Sankara Rao	M.A. – Human Rights & Duties 3 rd Semester	1,20,000	12,000
103	26-06-2018	D.Jagannadha Rao	M.A. – Human Rights & Duties 1 st , 2 nd , 3 rd & 4 th Semesters	1,20,000	12,000
104	26-06-2018	K.Krishna Geetha	M.Sc – Marine Living Resources 2 nd & 4 th Semesters (Theory & Practicals)	70,000	7,000

		A.Sarvani	M.Sc – Physics 2 nd & 4 th Semesters (Theory & Practicals)	70,000	7,000
		D.S.S.N.Raju	M.Sc – Physics 2 nd & 4 th Semesters (Theory & Practicals)	60,000	6,000
		S.Sreedevi	M.Sc – Physics 4 th Semester (Theory only)	30,000	3,000
		P.Mahesh	M.Sc – Physics 4 th Semester (Theory only)	30,000	3,000
105	26-06-2018	K.Krishna Geetha	M.Sc – Marine Living Resources 2 nd & 4 th Semesters (Theory & Practicals)	50,000	5,000
108	26-06-2018	S.Aditya Kumar	M.A. – Telugu 3 rd Semester	53,000	5,300
		B.Satyanarayana	M.A. – Telugu 2 nd Semester	48,000	4,800
		Ch.N.S.Padmavathi	M.A. – Telugu 2 nd Semester	50,000	5,000
		P.Nirmala	M.J.M.C – Master in Journalism & Mass Communication 2 nd & 4 th Semester	60,000	6,000
		Y.D.Ramdas	M.J.M.C – Master in Journalism & Mass Communication 2 nd Semester	60,000	6,000
		S.Padmaja	M.J.M.C – Master in Journalism & Mass Communication 2 nd Semester	30,000	3,000
		M.Suresh	M.J.M.C – Master in Journalism & Mass Communication 4 th Semester	30,000	3,000
		Gayatri Hari	M.J.M.C – Master in Journalism & Mass Communication 2 nd Semester	30,000	3,000
		K.Ramchandhar	M.J.M.C – Master in Journalism & Mass Communication 4 th Semester	30,000	3,000
111	29-06-2018	M.Venkataratnam	M.A. – Anthropology Previous	30,000	3,000
		Avanthi Cheeli	M.A. – Anthropology Previous	30,000	3,000
		K.Srinivasu	M.A. – Anthropology Final	30,000	3,000

		S.Neeraja	M.A. – Anthropology Final	30,000	3,000
		R.B.Rao	M.H.R.M 2 nd Semester	90,000	9,000
		V.Nageswara Rao	M.H.R.M 4 th Semester	60,000	6,000
		I.S.Appa Rao	M.H.R.M 4 th Semester	58,000	5,800
		G.T.Naidu	M.H.R.M 2 nd Semester	60,000	6,000
		K.Nagendra Kumar	M.H.R.M 2 nd Semester	30,000	3,000
		G.Surya Prakasa Rao	M.A. - Economics 4 th Semester	40,000	4,000
		S.Bhanu Baba Saheb	M.A. - Economics 7 th Semester	40,000	4,000
		P.Srinivasa Rao	M.A. - Economics 6 th & 7 th Semesters	80,000	8,000
		A.Venu	M.A. - Economics 4 th Semester	60,000	6,000
		K.Nageswara Rao	M.A. - Economics 4 th Semester	60,000	6,000
		J.Durga Aparanjitha	M.A. - Economics 2 nd Semester	40,000	4,000
		R.Maheswara Rao	M.A. - Economics 6 th Semester	30,000	3,000
		R.V.Aaravinda Raju	M.A. - Economics 4 th Semester	70,000	7,000
		Ch.Nageswara Rao	P.G.D.C.R.S	60,000	6,000
		P.Eswara Rao	M.A. – Adult & Continuing Education 2 nd Semester	70,000	7,000
		G.Suman	M.A. – Adult & Continuing Education 2 nd & 4 th Semesters Semester	70,000	7,000
		G.Jaganmohana= Rao	M.A. – Adult & Continuing Education 2 nd & 4 th Semesters	70,000	7,000
		Ch.Eswara Rao	M.A. – Adult & Continuing Education 4 th Semester	70,000	7,000
111	29-06- 2018	K.Dandesh Kumar	M.A. – Adult & Continuing Education 2 nd & 4 th Semesters	60,000	6,000
		B.S.Suresh Babu	M.H.R.M 2 nd & 4 th Semesters	60,000	6,000
		P.S.V.Padmala	M.H.R.M 2 nd & 4 th Semesters	60,000	6,000

		R.Shreedevi	M.A. – Telugu Previous & Final	60,000	6,000
		D.Satya Latha	M.A. – English Previous & Final	60,000	6,000
		M.Ramakrishna	M.A. – Archaeology Previous & Final	60,000	6,000
		B.Anand	M.A. – Archaeology Previous & Final	60,000	6,000
		D.Visweswara Rao	M.A. – Archaeology (Final)	30,000	3,000
		Ch.Balaji	M.A. – Archaeology Previous & Final	60,000	6,000
		B.Sankara Rao	M.A. – Archaeology Previous	30,000	3,000
		R.Suryanarayana	M.A. – History (Previous)	30,000	3,000
		P.Venkatesh	M.A. – History (Previous)	30,000	3,000
		Prasanth Babu Varma	M.F.A & B.F.A (Theory & Practicals)	70,000	7,000
		K.Ravi Kumar	M.F.A & B.F.A (Theory & Practicals)	70,000	7,000
		M.Srinivas	M.F.A & B.F.A (Theory & Practicals)	70,000	7,000
		B.Neelaveni	M.F.A & B.F.A (Theory & Practicals)	70,000	7,000
		K.Ravi	M.F.A & B.F.A (Theory & Practicals)	70,000	7,000
		T.Jagadeesh	B.F.A (Theory & Practicals)	70,000	7,000
		D.Ravi Teja	M.F.A & B.F.A (Theory & Practicals)	60,000	6,000
		M.Prasada Rao	M.A. – Philosophy Previous	30,000	3,000
		Ch.Jagan Mohan Rao	M.A. – Sociology Previous	30,000	3,000
		S.Suneetha Kumari	M.A. – Yoga Previous & Final	60,000	6,000
		Ch.Venkateswarulu	M.A. – Yoga Previous & Final	70,000	7,000
		R.Rekha	M.A. – Yoga Previous & Final	60,000	6,000
		U.Sadasiva Rao	M.A. – Yoga Previous & Final	60,000	6,000
111	29-06-2018	A.Yamini Padma Mala	M.L.I.Sc Previous & Final	60,000	6,000
		B.Chittibabu	Diploma in Light Music Paper - I	40,000	4,000
		S.Chandramani	Diploma in Light Music Paper - III	60,000	6,000
		P.Lalitha	Diploma in Light Music Paper – II & IV	40,000	4,000

		C.Manjula	Diploma in Light Music Paper – II & III	40,000	4,000
		I.Jagadamba	Diploma in Light Music Paper – II & IV	40,000	4,000
		Prema Chinna	Diploma in Light Music Paper – I & III	40,000	4,000
		L.Ravi Kumar	Diploma in Dance Paper – II	40,000	4,000
		B.Keerthi Priya	Diploma in Dance Paper – II	40,000	4,000
		R.Madhuri Devi	M.A. - Music 2 nd Semester	60,000	6,000
		P.V.S.Lakshmi	M.A. - Music 2 nd Semester	20,000	2,000
		N.P.Radhika	M.A. - Dance 4 th Semester	20,000	2,000
		A.B.Bala Kondala Rao	M.A. - Dance 4 th Semester	60,000	6,000
		S.V.Vijaya Veni	M.A. - Dance 4 th Semester	20,000	2,000
		O.Swarna Latha	M.A. - Dance 2 nd Semester	60,000	6,000
		A.Adithya Bulli Brahmam	M.A. - Dance 2 nd Semester	60,000	6,000
112	29-06-2018	V.Venkata Lakshmi	M.A. – Anthropology Previous	30,000	3,000
		M.Sanyasi Rao	M.H.R.M 4 th Semester	30,000	3,000
		Y.Venkata Naidu	M.A. - Economics 6 th Semester	40,000	4,000
		Nidhi Sekhon	M.F.A & B.F.A (Theory & Practicals)	60,000	6,000
		M.Abraham	M.A. – Philosophy Previous	20,000	2,000
		P.Rama Krishna	M.A. – Sociology Previous	30,000	3,000
		Ch.Sri Krishna	M.A. – Yoga Previous & Final	60,000	6,000
		D.Veerabhadra Rao	Diploma in Light Music Paper – II & IV	40,000	4,000
121	02-07-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 6/2018	10,000	1,000
132	02-07-2018	T.Seshi Reddy	Towards Honorarium for the month of 6/2018 in the Department of Nuclear Physics, AU, VSP	15,000	1,500
135	12-07-2018	J.Swathi Padmaja	M.Sc (Final) - Inorganic Chemistry (Theory & Practicals)	16,000	1,600
		G.Satyanarayana		29,000	2,900

		D.Raga Sudha		25,000	2,500
		D.Prema Sudhakar		35,000	3,500
		A.Divya Naga Aparna		40,000	4,000
		K.Mohana Rao		30,000	3,000
		K.P.Parameswari		36,000	3,600
136	12-07-2018	G.Divya	M.Sc (Final) - Inorganic Chemistry (Theory & Practicals)	15,000	1,500
		D.Vara Prasad		50,000	5,000
139	12-07-2018	P.Hema Keerthi	B.Tech (III & IV) – CSE	60,000	6,000
		D.Lalitha Kumari	B.Tech (I & IV) – CSE	70,000	7,000
		V.Jerusha Shalini	B.Tech (I, II & III) – ECE & CSE	70,000	7,000
		K.Indu	B.Tech (II & IV) – ECE & CSE	70,000	7,000
		R.Archana	B.Tech (I & III) – ECE & Mechanical Engineering	40,000	4,000
		D.Sowjanya	B.Tech (I & IV) – ECE & CSE	70,000	7,000
		S.Priyanka	B.Tech (I & IV) ECE & CSE	70,000	7,000
		K.Phani Tulasi	B.Tech (I & III) ECE & CSE	30,000	3,000
		Md Ruksar	B.Tech (III & IV) – CSE	30,000	3,000
		Ch.Vineela	B.Tech (I & III) ECE & CSE	50,000	3,000
		S.Sravani	B.Tech (II & III) – ECE & Mechanical Engineering	70,000	7,000
		A.Sravani	B.Tech (III & IV) ECE	60,000	6,000
		Ch.Bhuvaneswari	B.Tech (II, III & IV) EEE & ECE	60,000	6,000
OU.U.Ch.S.Bhagyasri	B.Tech (II & (III) ECE	70,000	7,000		
139	12-07-2018	K.Saujanya	B.Tech (II & (III) ECE	70,000	7,000
		V.Sudha Sruthi	B.Tech (II & III) EEE & ECE	60,000	6,000
		P.Jyotsna	B.Tech (II & III) EEE & ECE	60,000	6,000
		T.Tanuja	B.Tech (II & IV) ECE & CSE	50,000	5,000

		T.Tanuja	B.Tech (II & IV) – EEE	30,000	3,000
		K.Sravanthi	B.Tech (III & IV) – EEE	70,000	7,000
		D.Keerthi Sri	B.Tech (III) – EEE	50,000	5,000
		C.Manasa Deepthi	B.Tech (III) – EEE	50,000	5,000
		M.Swetha	B.Tech (III & IV) – EEE	50,000	5,000
		P.Manasa	B.Tech (II & III) EEE & Mech	50,000	5,000
		K.Balaram Padal	B.Tech (III) – Mech	30,000	3,000
		P.Bhagya Lakshmi	B.Tech (III & IV) – Mech	70,000	7,000
		K.N.S.S.Suman	B.Tech (I) – Mech	30,000	3,000
		N.Ramanaiah	B.Tech (I) – CSE	40,000	4,000
		R.Madhusudhan	B.Tech (II) – Mech	40,000	4,000
		J.Babu Rao	B.Tech (I) – Mech	30,000	3,000
		K.Rini Sowharika	B.Tech (IV) – Mech	30,000	3,000
		V.Srivalli	B.Tech (I) – Civil	50,000	5,000
		K.Sowmya	B.Tech (I) – Civil & CSE	40,000	4,000
		K.Nirmala Kumari	B.Tech (I) EEE, Civil & CSE	60,000	6,000
		G.Siva Praveena	B.Tech (I) EEE, Civil & CSE	75,000	7,500
		Sunitha Rani	B.Tech (II) ECE & Mech	60,000	6,000
		K.S.S.Mounika	B.Tech (I) – Civil	30,000	3,000
		G.Chandana	B.Tech (I) – Civil & CSE	20,000	2,000
		N.Annapurna	B.Tech (I) – Mech	40,000	4,000
		B.Durga	B.Tech (II) EEE, ECE & Mech	30,000	3,000
150	27-07-2018	Y.Sujatha	M.sc (Food & Nutrition) (Theory & Practicals)	20,000	2,000
151	27-07-2018	Ch.Raga Deepthi	Pharma.D (III) (Theory & Practicals)	80,000	8,000
171	01-08-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 7/2018	10,000	1,000
172	01-08-2018	T.Seshi Reddy	Towards Honorarium for the month of 7/2018 in the Department of	15,000	1,500

			Nuclear Physics, AU, VSP		
176	08-08-2018	Roopa Selvaraj	M.Sc – Psychology II & IV Semesters	70,000	7,000
178	08-08-2018	S.Sunitha Kumari	M.Sc – Psychology II & IV Semesters	70,000	7,000
191	01-09-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 8/2018	10,000	1,000
207	01-10-2018	Ch.Rama Devi	L.L.B – V & VI Semesters	60,000	6,000
		R.Vara Prasad	L.L.B – IV & VI Semesters	60,000	6,000
208	01-10-2018	Ch.Rama Devi	L.L.B – VI Semester	15,000	1,500
209	01-10-2018	S.Appa Rao	L.L.B – Iv, V & VI Semesters	90,000	9,000
		Girija Rani Reddy	L.L.B – V Semester	30,000	3,000
		B.Surekha	L.L.B – III, Iv, V & VI Semesters	1,20,000	12,000
		A.Nageswara Rao	L.L.B – IV & V Semesters	60,000	6,000
		P.Indira	L.L.B – VII Semester	30,000	3,000
		R.S.Harish Kumar Varma	L.L.B – III Semester	30,000	3,000
		G.Pavan Kumar	L.L.B – III Semester	30,000	3,000
		K.Udaya Sree	L.L.B – I Semester	30,000	3,000
		Arshi Bano	L.L.B – I Semester	30,000	3,000
		D.Suseela	L.L.B – I Semester	30,000	3,000
210	01-10-2018	G.Pavan Kumar	L.L.B – I Semester	30,000	3,000
		S.Appa Rao	L.L.B – I, II & IV Semesters	75,000	7,500
		Arshi Bano	L.L.B – I & II Semesters	45,000	4,500
		B.Surekha	L.L.B – IV & VI Semesters	30,000	3,000
		R.S.Harish Kumar Varma	L.L.B – VI Semester	15,000	1,500
		D.Raja Kumar	L.L.B – II, IV & VI Semesters	90,000	9,000
		A.Nageswara Rao	L.L.B – IV Semester	15,000	1,500
224	01-10-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 9/2018	10,000	1,000
227	01-10-2018	K.Parameswara Rao	M.Pharmacy – II Semester	30,000	3,000

238	01-11-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 10/2018	10,000	1,000
254	12-11-2018	M.Sita Devi	Diploma in French (Batches I & II)	80,000	8,000
		M.Deepa	Diploma in German	40,000	4,000
		Aboli Chowdhary	Diploma in Spanich	40,000	4,000
		S.Srilalitha Girija Kumari	Diploma in Japanese	40,000	4,000
270	01-12-2018	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 11/2018	10,000	1,000
276	01-12-2018	K.Dandesh Kumar	M.A. (Education) IV Semester	10,000	1,000
280	14-12-2018	N.Swathi	B.Pharmacy I Semester	40,000	4,000
		K.Alekhyia	B.Pharmacy I Semester	40,000	4,000
		G.Veda Priya	B.Pharmacy I Semester	40,000	4,000
		M.Naga Bharathi	B.Pharmacy I Semester	40,000	4,000
281	14-12-2018	N.Swathi	M.Pharmacy II Semester	10,000	1,000
282	14-12-2018	B.Sirisha	M.Sc (Bio-Technology) I & III Semesters	40,000	4,000
		D.Srinivasa Rao	M.Sc (Bio-Technology) I & III Semesters	40,000	4,000
		M.Kiran Kumar	M.Sc (Bio-Technology) I & III Semesters	40,000	4,000
		M.Padma Sundari	M.Sc (Botany) I & III Semesters	60,000	6,000
		Ch.Prasada Rao	M.Sc (Horticulture) I & III Semesters	60,000	6,000
		P.Neelima	M.Sc (Botany) I & III Semesters	60,000	6,000
		M.Lakshmi Sri	M.Sc (Botany) I & III Semesters	60,000	6,000
282	14-12-2018	M.Jayasree	M.Sc (Botany) I & III Semesters	60,000	6,000
		Ch.Maheswari	M.Sc (Mathematics) I & III Semesters	60,000	6,000
		E.Gowthami	M.Sc (Mathematics) I & III Semesters	60,000	6,000
		S.Sujatha Kumari	M.Sc (Mathematics) I & III Semesters	30,000	3,000
		P.Sudheer Kumar	M.Sc (Mathematics) I & III Semesters	60,000	6,000
		Ch.Swapna	M.Sc (Mathematics) I & III Semesters	30,000	3,000

		R.V.Aravinda Raju	M.Sc (Mathematics) I & III Semesters	60,000	6,000
		I.Rajyalakshmi	M.Sc (Fishery Science) I Semester	7,500	750
		K.Vijay Kumar	M.Sc (Zoology) I Semester	7,500	750
		M.Sujana	M.Sc (Fishery Science) I Semester	7,500	750
		M.Sailaja	M.Sc (Zoology) I Semester	7,500	750
		S.Rakesh	M.Sc (Fishery Science) III Semester	7,500	750
		V.Ramanamam	M.Sc (Fishery Science) III Semester	7,500	750
		K.Vijaya Lakshmi	M.Sc (Fishery Science) III Semester	7,500	750
283	14-12-2018	A.Prasad	M.A. (Public Administration) Previous	60,000	6,000
		G.Hima Bindu	M.A. (Political Science) Previous	60,000	6,000
		S.V.L.N.Uday Kumar	M.A. (Public Administration) Previous	60,000	6,000
		P.Maheswara Rao	M.A. (Political Science) Previous	30,000	3,000
		B.S.R.Prasad Patnaik	M.C.A – I Semester	40,000	4,000
		K.Ramu	M.A. (Political Science) Previous	60,000	6,000
		G.Sushima	M.B.A & M.Com	60,000	6,000
		B.Santosh Kumar	M.B.A & M.Com	60,000	6,000
		P,Chaitanya	M.B.A	60,000	6,000
		P.Vara lakshmi	M.B.A	60,000	6,000
283	14-12-2018	P.Chandra Sekhar	M.Com	60,000	6,000
		B.Priyanka	M.Com	27,500	2,750
		S.Srinivasa Rao	M.Com	30,000	3,000
289	15-12-2018	K.Ramachandar	M.A. (Communication) I & III Semesters	60,000	6,000
290	15-12-2018	Ch.Ram Gopal	M.A. (Sanskrit) I & III Semesters	60,000	6,000
291	15-12-2018	P.Nirmala	M.J.M.C I & III Semesters	60,000	6,000
		Y.D.Ramdas	M.J.M.C I & III Semesters	46,000	4,600

		G.K.D.Prasada Rao	M.J.M.C & M.A (Communication) I & III Semesters	60,000	6,000
		M.Suresh	M.A. (Communication) I Semester	30,000	3,000
		Gayatri Hari	M.J.M.C & M.A (Communication) I & III Semesters	60,000	6,000
		S.Padmaja	M.A. (Communication) I Semester	30,000	3,000
292	15-12-2018	B.Satyanarayana	M.A. (Sanskrit) I Semester	60,000	6,000
		Ch.Mahesh	M.A. (Sanskrit) I & III Semesters	60,000	6,000
		K.Naga Raju	M.A. (Sanskrit) I & III Semesters	60,000	6,000
294	27-12-2018	P.Raja Ramesh Kumar	M.Sc (Micro Biology) I & III Semesters	62,500	6,250
		K.Sunanda Kumari	M.Sc (Micro Biology) I & III Semesters	47,500	4,750
		K.Lakshmi Sowmya	M.Sc (Micro Biology) I & III Semesters	55,000	5,550
		M.H.P.Latha	M.Sc (Micro Biology) I & III Semesters	55,000	5,550
295	27-12-2018	B.Thirupathi Rao	M.Sc (Geology) 7 th & 9 th Semesters	60,000	6,000
		K.Sudhakar	M.Sc (Geology) 7 th & 8 th Semesters	60,000	6,000
308	01-01-2019	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 12/2018	10,000	1,000
314	03-01-2019	N.Muddu Krishna	M.Sc (Marine Biology) I Semester	80,000	8,000
315	03-01-2019	K.Neeraja	M.Sc (Food & Nutrition) 3 rd Semester	40,000	4,000
		B.Sireesha	M.Sc (Food & Nutrition) 3 rd Semester	20,000	2,000
		M.Kiran Kumar	M.Sc (Food & Nutrition) 3 rd Semester	17,500	1,750
		Trishita Issar	M.Sc (Food & Nutrition) 1 st & 3 rd Semesters	40,000	4,000
320	03-01-2019	V.Anitha	M.Sc (Food & Nutrition) 1 st & 3 rd Semesters	60,000	6,000
321	03-01-2019	J.Visweswara Rao	M.Sc (Marine Biology) I Semester	80,000	8,000
329	04-01-2019	B.Madhavi	M.Sc (Nuclear Chemistry) 3 rd Semester (Theory & Practicals)	25,000	2,500
		R.Srinivasu	M.Sc (Nuclear Chemistry) 3 rd Semester	25,000	2,500

			(Theory & Practicals)		
		D.V.L.Sirisha	M.Sc (Nuclear Chemistry) 1 st & 3 rd Semesters (Theory only)	50,000	5,000
		B.Leela Kumari	M.Sc (Nuclear Chemistry) 3 rd Semester (Practicals only)	10,000	1,000
		R.Viswanadham	M.Sc (Nuclear Chemistry) 3 rd Semester (Theory only)	30,000	3,000
		R.Balaji Anjaneyulu	M.Sc (Nuclear Chemistry) 3 rd Semester (Theory only)	55,000	5,500
331	10-01-2019	M.Naresh	M.Sc (Geology) 3 rd & 5 th Semesters	60,000	6,000
332	10-01-2019	N.Appala Raju	M.Sc (Geography) 3 rd Semester	30,000	3,000
		M.Gangayya	M.Sc (Geography) 3 rd Semester	30,000	3,000
		K.Lalitha	M.Sc (Geography) 1 st Semester	30,000	3,000
		D.Satya Latha	M.Sc (Geology) 1 st & 3 rd Semesters	60,000	6,000
		J.Santosh Kumar	M.Sc (Geology) 1 st & 3 rd Semesters	60,000	6,000
		G.Raju	M.Sc (Geology) 1 st & 3 rd Semesters	20,000	2,000
		J.Suresh	M.Sc (Geology) 1 st & 3 rd Semesters	60,000	6,000
		R.Santhi Sri	M.Sc (Geology) 1 st , 3 rd & 5 th Semesters	60,000	6,000
		S.Laxmana Rao	M.Sc (Geology) 1 st & 3 rd Semesters	60,000	6,000
		S.Sujatha Kumari	M.Sc (Geology) 1 st & 3 rd Semesters	40,000	4,000
		E.Deva Dattaiah	M.Sc (Geology) 1 st & 3 rd Semesters	60,000	6,000
334	10-01-2019	P.Hareram	M.Tech (Petroleum Technology)	18,400	1,840
		G.Srinivasachari	M.Tech (Petroleum Technology)	15,000	1,500
		M.Ramprasada Rao	M.Tech (Petroleum Technology)	38,000	3,800
		M.J.Ramakrishna	M.Tech (Petroleum Technology)	18,000	1,800
		G.N.Rao	M.Tech (Petroleum Technology)	60,000	6,000

		B.V.Rao	M.Tech (Petroleum Technology)	28,000	2,800
337	18-01-2019	J.Durga Aparajitha	M.Sc. (Statistics) 1 st Semester	60,000	6,000
		D.Soujanya	M.Sc. (Statistics) 3 rd Semester	60,000	6,000
		N.Naveen Kumar	M.Sc. (Statistics) 3 rd Semester	40,000	4,000
338	18-01-2019	K.Prasad	M.Sc. (Statistics) 3 rd Semester	40,000	4,000
340	23-01-2019	M.Ramakrishna	M.A. (Archeology) Previous & Final	60,000	6,000
		B.Anand	M.A. (Archeology) Previous & Final	60,000	6,000
		D.Visweswara Rao	M.A. (Archeology) Final	30,000	3,000
		Ch.Balaji	M.A. (Archeology) Previous & Final	60,000	6,000
		B.Sankara Rao	M.A. (Archeology) Previous	30,000	3,000
		G.Posi Venkatesh	M.A. (Archeology) Previous & Final	60,000	6,000
341	23-01-2019	M.Sita Devi	Diploma in French	80,000	8,000
		S.Srilalitha	Diploma in Japanese	40,000	4,000
		Aboli Chowdary	Diploma in Spanish	40,000	4,000
		M.Deepa	Diploma in German	40,000	4,000
344	24-01-2019	D.Kamakshi	M.Sc (Geo-Physics)	50,000	5,000
		V.Nagamani	M.Sc (Geo-Physics)	40,000	4,000
		D.Siva Sankara Rao	M.Sc (Geo-Physics)	30,000	3,000
		Judith Mary Ann Burrows	M.Sc (Geo-Physics)	45,000	4,500
345	24-01-2019	S.Appa Rao	L.L.B 5 th & 7 th Semesters	60,000	6,000
		P.Uma	L.L.B 7 th Semester	30,000	3,000
345	24-01-2019	B.Surekha	L.L.B 5 th Semester	30,000	3,000
		A.Nageswara Rao	L.L.B 5 th Semester	30,000	3,000
		R.Girija Rani Reddy	L.L.B 5 th Semester	30,000	3,000
		G.Pawan Kumar	L.L.B 3 rd Semester	30,000	3,000
		K.Udaya Sree	L.L.B 3 rd Semester	60,000	6,000

		Arshi Bano	L.L.B 2 nd Semester	30,000	3,000
		P.Suresh	M.A. (HRD) 1 st Semester	60,000	6,000
		B.Mohana Rao	M.A. (HRD) 1 st & 3 rd Semesters	60,000	6,000
		B.Sankara Rao	M.A. (HRD) 3 rd Semester	30,000	3,000
346	24-01-2019	R.Vara Prasad	L.L.B 2 nd Semester	30,000	3,000
		D.Jagannadha Rao	M.A. (HRD) 1 st Semester	30,000	3,000
349	29-01-2019	V.Prasanth Babu	M.F.A & B.F.A 4 th & 8 th Semesters	70,000	7,000
		K.Ravi Kumar	M.F.A & B.F.A 4 th & 8 th Semesters	70,000	7,000
		M.Srinivas	M.F.A & B.F.A 2 nd & 8 th Semesters	70,000	7,000
		K.Ravi	M.F.A & B.F.A 4 th , 7 th & 8 th Semesters	70,000	7,000
		B.Neelaveni	M.F.A & B.F.A 2 nd & 4 th Semesters	70,000	7,000
		T.Jagadeesh	M.F.A & B.F.A 2 nd , 4 th & 6 th Semesters	70,000	7,000
		D.Ravi Teja	M.F.A & B.F.A 2 nd & 4 th Semesters	70,000	7,000
350	28-01-2019	Nidhi Sekhon	M.F.A & B.F.A 2 nd , 4 th & 8 th Semesters	70,000	7,000
361	01-02-2019	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 1/2019	10,000	1,000
369	04-02-2019	V.Nageswara Rao	M.B.A 3 rd Semester	30,000	3,000
		Ch.Sreelatha	M.B.A 1 st Semester	60,000	6,000
		B.Manjulatha	M.B.A 1 st Semester	30,000	3,000
		K.Sravani	PG Diploma in Yoga 1 st Semester	30,000	3,000
373	06-02-2019	M.Venkata Ratnam	M.A. (Anthropology) 3 rd Semester	30,000	3,000
373	06-02-2019	Avanthi Cheeli	M.A. (Anthropology) 3 rd Semester	30,000	3,000
		K.Srinivasu	M.A. (Anthropology) 3 rd Semester	30,000	3,000
		R.B.Rao	M.B.A 3 rd Semester	30,000	3,000
		I.S.Appa Rao	M.B.A 3 rd Semester	30,000	3,000
		G.T.Naidu	M.B.A 3 rd Semester	60,000	6,000

		K.Nagendra Kumar	M.B.A 3 rd Semester	60,000	6,000
		S.Achutha	M.A. (Economics) Theory & Practicals)	70,000	7,000
		S.Bhanu Baba Saheb	M.A. (Economics)	30,000	3,000
		P.Srinivasa Rao	M.A. (Economics)	40,000	4,000
		J.Durga Aparajitha	M.A. (Economics)	40,000	4,000
		G.Pavan Kumar	M.A. (Economics)	70,000	7,000
		A.Venu	M.A. (Economics)	60,000	6,000
		R.Maheswara Rao	M.A. (Economics)	30,000	3,000
		R.V.Aravinda Raju	M.A. (Economics)	30,000	3,000
		B.Suresh Babu	M.A. (HRM)	60,000	6,000
		P.S.V.Padma Latha	M.A. (HRM)	30,000	3,000
		B.Binny Douglas	M.A. (HRM)	60,000	6,000
		N.P.Radhika	Diploma in Classical Dance	20,000	2,000
		A.B.Bala Kondala Rao	Diploma in Classical Dance	60,000	6,000
		A.Aditya Bulli Brahmam	Diploma in Classical Dance	60,000	6,000
		B.Sarada	Diploma in Classical Dance	30,000	3,000
		K.V.Vijaya Veni	Diploma in Classical Dance	20,000	2,000
		R.Madhuri Devi	Diploma in Music	60,000	6,000
		P.V.S.Lakshmi	Diploma in Music	20,000	2,000
		D.Srivani	M.A. (Education)	40,000	4,000
		P.Eswara Rao	M.A. (Education)	60,000	6,000
373	06-02- 2019	G.Suman	M.A. (Education)	60,000	6,000
		G.Jagan Mohana Rao	M.A. (Education)	60,000	6,000
		Ch.Eswara Rao	M.A. (Education)	60,000	6,000
		K.Dandesh Kumar	M.A. (Education)	60,000	6,000
		R.Sree Devi	M.A. (Hindi)	60,000	6,000
		D.Sataylatha	M.A. (Hindi)	60,000	6,000

		Ch.Venkateswarlu	M.A. (Yoga)	60,000	6,000
		S.Suneetha Kuamri	M.A. (Yoga)	30,000	3,000
		Raja Venkateswara Rao	M.A. (Yoga)	60,000	6,000
		U.Sadasiva Rao	M.A. (Yoga)	60,000	6,000
		R.Rekha	M.A. (Yoga)	60,000	6,000
		D.V.V.Ramesh Reddy	M.A. (Yoga)	40,000	4,000
		M.Srinivasa Rao	M.L.I.Sc	60,000	6,000
		K.Srinivasa Rao	M.L.I.Sc	60,000	6,000
		M.Hima Bindu	M.L.I.Sc	60,000	6,000
		J.Jyothi	M.L.I.Sc	30,000	3,000
		M.Prasada Rao	M.A. (Philosophy)	30,000	3,000
374	06-02-2019	V.Venkata Lakshmi	M.A. (Anthropology) 3 rd Semester	30,000	3,000
		G.Tharun	M.B.A 1 st Semester	30,000	3,000
		M.Sanyasi Rao	M.A. (Economics) 5 th Semester	40,000	4,000
		Y.Venkata Naidu	M.A. (Economics) 9 th Semester	40,000	4,000
		Ch.Ramgopal	PG Diploma in Yoga 1 st Semester	30,000	3,000
		Ch.Srikrishna	PG Diploma in Yoga 1 st Semester	30,000	3,000
384	23-02-2019	G.Naga Jyothi	M.Sc (Nuclear Physics) 3 rd Semester	40,000	4,000
		A.Tejaswi	M.Sc (Physics) 1 st Semester	40,000	4,000
395	01-03-2019	Ch.Krishnaveer Abhishek	Towards soft skills training for the month of 2/2019	10,000	1,000
403	01-03-2019	Rup Selvaraj	M.A. (Psychology)	60,000	6,000
		S.Suneetha Kumari	M.A. (Psychology)	60,000	6,000
404	01-03-2019	Ch.Ravi Sekhar	M.sc (Geology 3 rd & 5 th Semesters	60,000	6,000
		R.Demudu Naidu	M.sc (Geology 5 th & 9 th Semesters	60,000	6,000
		M.Mallikarjuna Rao	M.sc (Geology 5 th Semester	20,000	2,000
409	06-03-2019	K.Narayana Rao	M.A. (Women Studies) 1 st Year (1 st & 2 nd Semesters)	55,000	5,500

		P.Madhuri	M.A. (Women Studies) 2 nd Year (1 st & 4 th Semesters)	54,500	5,450
410	08-03-2019	Y.Sobhan Babu	B.Pharmacy 1 st Semester	34,000	3,400
		J.Bangaruthalli	B.Pharmacy 1 st Semester	44,000	4,400
		L.Ramanamma	B.Pharmacy 1 st Semester	44,000	4,400
411	08-03-2019	Ch.Udaya Deepthi	B.Pharmacy 1 st Semester	44,000	4,400
TOTAL					24,14,815

9. UGC Account

(Para – 6)

Vr. No.	Date	Particulars	Amount (Rs)	Amount to be deducted (Rs)
91	02-06-2018	Remuneration for technical staff under hiring of technical and supporting staff	1,00,000	10,000
91	02-06-2018	Honorarium to seating allowances of advisory committee meeting to different members and remuneration for key note lecture to Prof. ZA.Khan, New Delhi	22,000+ 5,000	2,200+500 =2,700
113	22-06-2018	Honorarium to different persons under head visiting fellow to different persons	1,00,000	10,000
121	30-06-2018	Remuneration paid to Prof. Komavar, Ghamshyam Singh, A.Lakshmi Nath, KMARaiyappa, J.V.Kumar, K.Raghu Nath Reddy, Y.K.J.Kumar, Revathi Reddivari, K.C.Suuny, G.B.Reddy, T.Seetha Kumari, Bhavani Prasad Panda, T.Vaijaya Chandra, M.V.Rangarao, T.S.N.Sastry,	12000 to 19 Members 2,28,000	22,800

		David Ambrosc, Jorge Joseph, Bhavani Prasad Panda, Kesavarao for delivering guest lecture.		
126	02-07-2018	Prof. P.Georje Victor, Co-ordinator, UGC scheme of coaching for entry in services to SC/ST students	1,28,000	12,800
131	04-07-2018	Prof.A.V.Ramayya, K.T.Ramakrishna, C.K.Jaya Shankar, G.Nageshwararo, K.T.Ramakrshna reddy, B.Krishna rao, K.Samatha, B.Uma maheshwarao, k.Venkata Subbaiah, M.Indira Devi	2000+2000+1000+2000+2000+2000+2000+2000+2000+2000	2,100
143	7.7.2018	Prof. B.Ratna kumari, Centre for women studies, AU to resource persons as honorarium	14000+15000 (29000)	2,900
151	26.7.2018	1. Honorarium for delivering lectures at UGC academic staff college, AU. In respect of environmental sciences 2. Honorarium to resource persons/course co-ordinators from 12-04-2010 to 09-05-2010 3. Honorarium to resource persons/course co-ordinators from 22-10-2010 to 11-11-2010 4. Honorarium to resource persons/course co-ordinators from 18-01-2011 to 07-02-2011	1. 27,000 2. 20,500 3. 23,500 4. 21,500 (92,500)	9,250
172	27.8.2018	Honorarium to Prof.K.E. Rajtramukh, Dept. of	36,000	3600

		Anthropology		
266	20-12-2018	Honorarium to resource persons and course co-ordinators by director Prof.P.Viswanatham, HRDC.	1,81,500	18,150
322	14-03-2019	Honorarium to different members of advisory committee for attending for advisory committee meetings of UGC, DSA prog., Dept. of social work	20,000	2,000
361	30-03-2019	Honorarium to Prof.M.Prasada Rao, from sept 2015 to march 2019	43,000	4,300
10% of Total Remuneration to be recovered towards TDS			10,06,000	1,00,600

10. College of Arts & Commerce Account

(Para – 2)

Vr.No	Date	Particulars	Amount (Rs)
4	24-04-2018	M.Sita Devi, Guest faculty to teach French	71,800
5	24-04-2018	Aboli Chowdary, Guest faculty to teach Spanish	71,800
6	24-04-2018	S.Sri Lalitha Girija Kumari, Guest faculty to teach Japanese	21,800
12	01-06-2018	Mr.Namitha Masurekar, Guest faculty to teach German	71,800
23	19-07-2018	Dr,B.Satyanarayana, Department of Sanskrit	47,800
24	19-07-2018	Aditya Kumar Singireddy, Department of Sanskrit	52,800
52	20-11-2018	Sita Devi Mudunuri, Guest faculty to tech French I & II Batch	79,800
53	20-11-2018	M.Deepa, Guest faculty to teach German	39,800
54	20-11-2018	Aboli Chowdary, Guest faculty to teach Spain	39,800
55	20-11-2018	S.Sri Lalitha Girija Kumari, Guest faculty to teach Japanese	39,800
60	29-01-2019	M.Sita Devi, Guest faculty to teach French regular	39,800
61	29-01-2019	M.Sita Devi, Guest faculty to teach French regular	39,800
62	29-01-2019	S.Sri Lalitha Girija Kumari, Guest faculty to teach Japanese	39,800
63	29-01-2019	Aboli Chowdary, Guest faculty to teach Spanish	39,800
64	29-01-2019	M.Deepa, Guest faculty to teach German	39,800
67	15-02-2019	V.Nageswara Rao, Guest faculty to teach Retail Banking	29,800

68	15-02-2019	S.Srilatha Guest faculty to teach for Management	59,800
69	15-02-2019	B.Manjulatha, Guest faculty to teach Sift Skills-I	28,800
70	15-02-2019	K.Srawani, Guest faculty to teach Human Biology	29,800
TOTAL			8,84,200
10% OF TDS			88,420

APPENDIX - X

(Para No : 11 - 1)

Examination Account

(Para – 4)

C1061300-27-Printing			
Vr.No.	Date	Amount	Particulars
227	31-05-2018	9,38,026.	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges of U.G Degree year end pattern, B.Ed 4 th Semester etc - exams 2018
228	31-05-2018	19,730	IT
361	29-06-2018	40,000	The Dean of Confidential Exams. Advance vide Progs. .Dean Conf/(Exams)/2018dt 25-6-18
363	05-07-2018	25,000	The Dean of Confidential Exams. Advance vide Progs. .Dean Conf/(Exams)/2018dt 2-7-18
401	13-07-2018	41,82,729	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges of Exams 2018.
402	13-07-2018	85,134	IT
476	25-07-2018	23,754	The Dean of Confidential Exams. Towards recoupment of imprest amount vide Progs. .Dean Conf/(Exams)/2018 dt 23-7-18
523	08-08-2018	8,73,496	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges of Exams 2016. of UG Degree, SDE & B. Ed exams-2018
524	08-08-2018	18,373	IT
529	13-08-2018	4,79,396	The Dean of Confidential Exams. Towards recoupment of imprest amount vide Progs. .Dean Conf/(Exams)/2018 dt 3-8-18 , an amount of Rs.367432 is incurred towards Inhouse printing charges and balance

			towards Stationary..
35	23-08-2018	51,600	The Dean Confidential For conducting exams vide progs. No.Dean Confidential(Exams)/2018 dt: 1-8-2018
1053	02-11-2018	4,93,574	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges of Exams LLB Degree, PG Degree(SDE), & BA, B.Com Entrance Exams -2018
1054	02-11-2018	10,381	IT
1186	30-11-2018	1,80,253	Sri Rajat Pradham, Cuttack towards printing relating to ,M.Ped, NHRM, MCA & LLB Exams-2018
1187	30-11-2018	3,791	IT
1227	18-12-2018	80,000	The Dean of Confidential Exams. Advance for paper setting and printing of the confidential material for M.Phil & Pre-P.Hd exams vide Progs. .Dean /Confdl (Exams)/2018dt 13-12-18
1228	18-12-2018	24,499	The Dean of Confidential Exams. Towards recoupment of imprest amount vide Progs. .Dean Imprest/2018 dt 13-12-18 , towards Tea & Snacks, Labour charges, Sweeper charges & Speed post
1322	07-01-2019	1,50,000	Advance The Dean of Confidential ExamsM.Phil & Pre P.H.D exams 2019
1447	29-01-2019	4,55,584	The Dean of Confidential Exams. Towards recoupment of imprest amount vide Progs. .Dean Confd(Exams)/2018 dt 22-01-19 , towards stationary, Inhouse printing
1448	29-01-2019	19,513	M/s Magnus sales Corporation Towards purchase of OPC Drum, Developer Black, Blade to The Dean of Confidential Dean Sec vide progs Dean Confdxams/2019 dt: 22-1-2019
102 Adjustment voucher	22-02-2019	1,75,500	The Dean of Confidential Exams for paper setting Remuneration 1,00,400/- And for printing & Stationary Rs.75,100 vide Progs/Dean Confd(Exams)/2018 dt: 13-2-2019
1825	29-03-2019	1,79,914	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges for B.Pharmacy, Pharma-D, BA, B.com of SDE exams 2018
1826	29-03-2019	3,371	towards IT & Edu Cess
1827	29-03-2019	1,62,868	Sri Rajat Pradham, Cuttack towards printing relating to LLb, LLM, MHRM, MCA, Phy.Edu Exams-2019
1828	29-03-2019	3,426	towards IT & Edu Cess
1829	29-03-2019	42,99,730	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges for UG Degree 1,3,5th Semisters exams 2018
1830	29-03-2019	79,084	towards IT & Edu Cess

1831	29-03-2019	76,781	towards GST 2% vide Dean Confidential /Exams/2019 dt: 26-3-2019
1832	29-03-2019	6,53,041	M/s Associated Printers(Madras) Pvt Ltd, Chennai towards Printing charges for UG Degree year end pattern exams 2018
1833	29-03-2019	12,011	towards IT & Edu Cess
1834	29-03-2019	11,661	towards GST 2% vide Dean Confidential /Exams/2019 dt: 26-3-2019
TOTAL		138,12,220	

APPENDIX - XI

(Para No : 11 - 2)

2. AU College of Engineering Account (Autonomous) Account

(Para – 9)

As per the Statements enclosed to IRG file				
Sl No	Course	Total No. of Students	No. of Students Paid fee	Balance who have not paid fee i.e. who Applied for scholarship
1		2	3	4
1	1 st year B.Tech/B.Arch	355	198	157
2	2 nd year B.E/ B.Tech/B.Arch	425	199	226
3	3 rd year B.Tech/B.Arch	364	209	155
4	4 th year B.Tech/B.Arch & 5 th year B.Arch	363	198	165
5	1 st year M.Tech/M.Sc Applied Chemistry/ MCA	423	286	137
6	1 st year M.Tech/ 6 year integrated Degree	513	513	0
7	2 nd year/Applied Chemistry	514	328	186
8	2 nd year M.Tech/ 6 year integrated Degree	815	773	42
TOTAL		3772	2704	1068

APPENDIX - XII

(Para No : 11 - 4)

1. Works Account

(Para – 16)

Sl No	Vr No	Date	To Whom given	Details of the work	M. Book	Amount (Rs)
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					No.	
1	123	15-05-2018	M/s Reshma Constructions	Providing approach ramp provisions to the ground floor of all the building for comfortable passage to differently abled students in the North Campus, AU, VSP.	3872	1,49,978
2	124	15-05-2018	M/s Reshma Constructions	Providing RCC Sun Shades at Sri Krishna Devaraya Hostel, South Campus, VSP.	4001	4,55,163
3	131	17-05-2018	M/s Rekha Constructions	Proposed construction of additional block for IASE Department, South Campus, AU.	4014	12,76,573
4	132	17-05-2018	M/s Greeshma Enterprises Pvt Ltd, VSP	Renovation of Rear Part of Ambedkar Auditorium in AU College of Engineering (A)	4114	5,67,227
5	155	22-05-2018	M/s VTC Engineering Pvt Ltd, VSP	Providing stainless steel hand railing at AU Convention Centre Building, VSP.	3863	4,43,380
6	156	22-05-2018	M/s Sri Sai Industries	Procurement of furniture for SEIMENS laboratories in College of Engineering (A), VSP	4109	16,04,551
7	215	30-05-2018	M/s Reshma Constructions	Providing G.I Sheet roofing, water proof treatment, repair works and painting to AU Power House, VSP	4029	3,04,478
8	222	31-05-2018	M/s Zam Zam Glass Mart	Supply of Reception Counters for Convention Centre, AU, VSP.	3868	4,12,938
9	259	13-06-2018	Sri P.Sri Hari Raju	Construction of Innovation Centre, AU	4098	17,97,245
10	260	13-06-2018	M/s Reshma Constructions	Repair and plinth protection, sanitary works to Sesha Mahal Research Scholars	3917	1,04,024

				Hostel at South Campus		
11	269	14-06-2018	M/s Siva Bhavani Constructions	Construction of new toilet block at UGC Human Resources Development Centre, AU, VSP.	421	2,15,698
12	275	18-06-2018	M/s Archana Engineering Enterprises	Renovation of electrical works at AU Ladies Hostel, Maharanipeta, VSP.	2258	10,16,807
13	276	18-06-2018	M/s Satya Sai Constructions	Proposed construction of lab for AU College of Engineering for Women.	4041	1,70,301
14	332	29-06-2018	M/s Omega Electricals, VSP	Laying and erection of IIKVA UG cable connection to RMU's from Civil Engineering Switching Yard, including lecturer complex, Computer Engineering, Electrical Engineering and Engineering Hostel Office.	2259	10,37,582
15	478	02-08-2018	M/s Nandini Constructions	Erection of 250 KVA Transform for IIPE	2253	11,22,363
16	685	22-09-2018	M/s Naidu Constructions	Construction of dining hall for Ladies Hostel at AU College of Engineering for Women, VSP.	3946	10,95,912
17	693	22-09-2018	M/s Haritha Constructions	Proposed construction of car shed for the newly procured vehicles in the premises of Advanced Sciences Building, AU, VSP.	3843	6,87,037
18	714	26-09-2018	Sri G. Srinivasa Rao, Contractor	Providing repair works to B-3 Quarter AU	4185	37,065
19	759	05-10-2018	M/s Reshma Constructions	Providing RCC sunshades at Sri Krishna Devaraya Hostel, South Campus, AU, VSP	4001	4,89,811
20	821	22-10-2018	M/s Greeshama Enterprises (P)	Repair and renovation of toilets and painting works to Sidhardha Hostel Block, AU,	4161	15,39,063

			Ltd.,	VSP.		
21	981	14-11-2018	Sri Ch. Satyanarayana	Providing false ceiling to C-II Section, CDC Building, AU, VSP.	3842	1,46,512
22	983	12-10-2018	M/s Archana Engineering Enterprises	Erection of LED Street lights at Assembly Hall area, Convocation Hall area, etc., and security lights at department buildings in AU South Campus, VSP	2252	2,81,042
23	1043	20-11-2018	Sri V.Sarvothama Rao, Contractor	Providing plastics emulsion paint two coats to Registrar's Bungalow, AU, VSP	3932	84,579
24	1052	20-11-2018	M/s Reshma Constructions	Repair and painting works to Nagarjuna Hostel, AU, VSP	4162	17,47,015
25	1083	29-11-2018	Sri N. Devala Raju, Contractor	Face lifting and toilets repair works to P.G. Block in North Campus, College of Engineering(A), AU, VSP	4103	2,68,338
26	1734	11-03-2019	Sri K. Gowri Shankar Naidu, Contractor	Electrification of proposed toilet block for Modern Hostel Block at Ladies Hostel, AU, VSP	2258	12,37,685
27	1785	19-03-2019	M/s Aasthick Constructions	Construction of second floor west side of Instrument Technology Building of College of Engineering (A), AU, VSP	4228	5,58,740
28	1873	26-03-2019	Sri N.Devala Raju Contracor	Proposed construction of compound wall in near International Students Hostel, AU, VSP	3948	1,40,619
29	1897	28-03-2019	K. Gowri Shankar Naidu, Contractor	Electrification of Physical Chemistry Laboratory in Chemical Engineering Department of College of Engineering (A), AU,VSP	2250	1,73,719

30	1961	30-03-2019	M/s Garuda Constructions	Construction of Septic tank for innovation Centre, A.U North Campus, VSP	3911	3,03,103
31	2000	30-03-2019	Sri K.Venkata Rao, Contractor	Drinking water facilities to College of Engineering for Women, AU, VSP	4081	97,980
32	2033	30-03-2019	M/s Archana Engineering	Repairs, renovation of toilets & Painting works to Swadharma Sadhana Hostel Block, AU, VSP	4258	4,17,698
33	2045	30-03-2019	Sri K.Venkata Rao, Contractor	Providing BT Surface Road at old block of Ladies Hostel, AU, VSP	4264	9,10,644
34	2055	30-03-2019	M/s V.R Electrical Works, VSP	Repairs and replacement of electrical lines in Arts and Commerce Hostel, AU, VSP	2268	6,23,441
TOTAL						2,15,18,311

2. Self Finance Account

(Para – 12)

Sl No.	Vr No/Date	Name of the Contractor	Name of the work	Expenditure
1	382/ 18-02-2019	Sri M.Ahmed	Rewiring electrical connections in the Seminar Hall at Department of Instrumentation Technology, AU, VSP	52,402
2	440/ 30-03-2019	M/s Omega Electricals, Visakhapatnam	Providing three-phase electrification and earthing to Mechanical Engineering Labs for newly constructed laboratories at AU College of Engineering for Women, VSP. (MB No.2269)	2,83,510
3	449/ 30-03-2019	M/s Sri Venkateswara Project,	Renovation of burnt wiring and laying of additional underground cable at Marine	1,59,586

		Visakhapatnam	Engineering Department, AU, VSP.	
4	452/ 30-03-2019	Sri K.Gowri Shankar Naidu, Visakhapatnam	Renovation of electrical works for the sitting room No.G1 (PG Block) in the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	36,659
TOTAL				5,32,157

APPENDIX - XIII

(Para No : 11 - 6)

1. Self Finance Account

(Para – 11)

TABLE - A

Sl No	Vr No & Date	Sub Vr No/Date	Details of the expenditure	Amount
1	71/ 21-05-2018	No.24/ 29-03- 2018	M/s Sree Sai Enterprises, Visakhapatnam - Towards supply of chemicals, glassware to the Delta Studies Institute, AU, VSP.	9,478
2		No.25/ 29-03- 2018	M/s Sree Sai Enterprises, Visakhapatnam - Towards supply of chemicals, glassware and apparatus to the Delta Studies Institute, AU, VSP.	15,185
3	98/ 18-06-2018	---	M/s Southern Agencies, Visakhapatnam - Towards supply of Storewell Almirahs etc to the Department of Basic Sciences & HSS, AU College of Engineering for Women, VSP.	89,590
4	140/ 12-07-2018	---	M/s Electronics Systems & Services, Visakhapatnam -Towards supply of Lab equipment to AU College of Engineering for Women, VSP.	99,700
5	201/ 11-09-2018	---	M/s Sainath Information Technology, Visakhapatnam - Towards purchase of 10 Nos	4,72,500

			of Desktop Computers to Department of Instrumentation Technology, AU College of Engineering (Autonomous), VSP.	
6	256/ 15-11-2018	---	M/s Mastek Systems, Visakhapatnam - Towards purchase of 30 Nos. Desktop RAMs to the Department of Computer Science & Systems Engineering, AU College of Engineering for Women, VSP.	30,870
7	257/ 29-11-2018	---	M/s Kalyani Enterprises, Visakhapatnam - Towards purchase of Scientific and lab equipment to the Department of Mechanical Engineering, AU College of Engineering for Women, VSP.	4,78,390
8	293/ 22-12-2018	---	M/s Chakri Industries - Towards purchase of furniture items to the Department of Basic Sciences & HSS, AU College of Engineering for Women, VSP.	38,798
9	297/ 27-12-2018	---	M/s Kalyani Enterprises, Visakhapatnam - Towards purchase of Scientific and lab equipment to the Department of Mechanical Engineering, AU College of Engineering for Women, VSP.	2,16,720
10	376/ 07-02-2019	---	M/s Ramcor Enterprises, Visakhapatnam -Towards purchase of 3 Nos. of Split Air Conditioners to the Department of Instrumentation Technology, AU College of Engineering (Autonomous), VSP.	1,47,000
11	377/ 07-02-2019	---	M/s Tech-Ed Equipment Company, Visakhapatnam -Towards purchase of Lab Equipment to the Department of Mechanical Engineering, AU College of Engineering (Autonomous), VSP.	92,432
12	379/ 16-02-2019	---	M/s Sree Sai Enterprises, Visakhapatnam - Towards supply of Lab Equipment to the Department of Engineering Physics, AU College of Engineering (Autonomous), VSP.	3,99,926

13	381/ 18-02-2019	---	M/s Electronics Systems & Services, Visakhapatnam -Towards supply of Lab Components to the Department of Electronics & Communication Engineering, AU College of Engineering (Autonomous), VSP.	85,207
14	414/ 14-03-2019	---	M/s Network Computer Services, Visakhapatnam – Towards supply of 12 Nos of Desktop Computers to the Department of Electrical Engineering, AU College of Engineering for Women, VSP.	5,28,000
15	417/ 16-03-2019	---	M/s Yokogawa India Ltd. - Towards supply, installation & Commissioning of lab equipment to the Department of Instrumentation Technology, AU College of Engineering (Autonomous), VSP.	6,56,250
16	419/ 16-03-2019	---	M/s Sun Seas Tech - Towards supply, installation & Commissioning of lab equipment to the Department of Instrumentation Technology, AU College of Engineering (Autonomous), VSP.	1,29,423
17	420/ 26-03-2019	---	M/s Shabnam Battery Spares, Visakhapatnam - Towards supply of 48 Nos batteries to the Department of Computer Science & Systems Engineering, AU College of Engineering (Autonomous), VSP.	3,17,928
18	423/ 30-03-2019	---	M/s Essae-Teraoka Pvt Ltd - Towards supply of Electronic Precision Weighing Balances to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	1,50,947
19	424/ 30-03-2019	---	M/s Sainath Information Technology, Visakhapatnam. - Towards supply of Computer Monitors to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	2,17,875
20	425/ ---	---	M/s United Hardware Corporation, Visakhapatnam – Towards supply of workshop	1,57,069

	30-03-2019		items to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	
21	426/ 30-03-2019	---	M/s Coastal Enterprises, Visakhapatnam, Visakhapatnam – Towards supply of Digital Temperature Controller to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	14,332
22	427/ 30-03-2019	---	M/s Sree Sai Enterprises, Visakhapatnam – Towards supply of lab equipment to the Department of Chemical Engineering, AU College of Engineering(Autonomous), VSP.	4,77,574
23	429/ 30-03-2019	---	M/s Instrument Technologies Ltd, Visakhapatnam - Towards supply, installation & Commissioning of lab equipment to Department of Instrumentation Technology, AU College of Engineering, (Autonomous), VSP.	1,79,550
24	430/ 30-03-2019	---	M/s Kalyani Enterprises, Visakhapatnam – Towards supply of lab equipment to the Department of Mechanical Engineering, AU College of Engineering (Autonomous), VSP.	1,86,979
25	431/ 30-03-2019	---	M/s SIBTEQ Automation & Systems LLP, Visakhapatnam - Towards supply of 5 Nos of PLC & HMIs, to Department of Instrumentation Technology, AU College of Engineering, (Autonomous), VSP.	3,04,500
26	434/ 30-03-2019	---	M/s Scientific Instrument Co Ltd, Visakhapatnam – Towards supply of electronic equipment to the Department of Electronics & Communications Engineering, AU College of Engineering (Autonomous), VSP.	9,56,896
27	437/ 30-03-2019	---	M/s Trident Techlabs Pvt Ltd, , Visakhapatnam – Towards supply of electronic equipment to the Department of Electronics & Communications Engineering, AU College of Engineering for Women, VSP.	4,45,720
28	439/ 30-03-2019	---	M/s Alpha Aircon, Visakhapatnam – Towards supply of 2 Nos of Air Conditioners to the Department of Electronics & Communications Engineering, AU College of Engineering for	99,228

			Women, VSP.	
29	444/ 30-03-2019	---	M/s Kalyani Enterprises, Visakhapatnam – Towards supply of Calorimeter and optional accessories to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	1,47,525
30	445/ 30-03-2019	---	M/s Electronic System & Services, Visakhapatnam – Towards supply of lab equipment to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	5,17,650
31	447/ 30-03-2019	---	M/s Pioneer Marketing Corporation, Visakhapatnam - Towards supply of 20 Nos of Desktop Computers to the Department of Electronics & Communications Engineering, AU College of Engineering for Women, VSP.	11,95,000
32	454/ 30-03-2019	---	M/s i Technology Elevator Systems, Visakhapatnam – Towards supply of 6 Nos IOT Development Board & Interfacing Modules to the Department of Computer Science & Systems Engineering, AU College of Engineering for Women, VSP.	99,120
33	456/ 30-03-2019	---	M/s Sree Sai Enterprises, Visakhapatnam - Towards supply of lab equipment to the Department of Environmental Sciences, AU College of Science & Technology, VSP.	83,281
34	457/ 30-03-2019	---	M/s S & M Instruments, Visakhapatnam - Towards supply of survey lab items to the Department of Civil Engineering, AU College of Engineering for Women, VSP.	2,51,340

35	458/ 30-03-2019	---	M/s Creative Communications, Visakhapatnam - Towards supply of 10 KVA online UPC & Batteries to the Department of Chemical Engineering, AU College of Engineering (Autonomous), VSP.	1,82,199
36	459/ 30-03-2019	---	M/s Kalyani Enterprises, Visakhapatnam - Towards supply of lab equipment to the Department of Metallurgical Engineering, AU College of Engineering (Autonomous), VSP.	1,23,092
37	460/ 30-03-2019	---	M/s Kalyani Enterprises, Visakhapatnam - Towards supply of Hacksaw Machine to the Department of Mechanical Engineering, AU College of Engineering (Autonomous), VSP.	43,470
38	462/ 30-03-2019	---	M/s Pioneer Marketing Corporation, Visakhapatnam - Towards supply of 3 Nos of Desktop Computers and 12 batteries to the Department of Statistics, AU College of Science & Technology, VSP.	2,31,594
39	463/ 30-03-2019	---	M/s Swan Scientific LLP, Visakhapatnam - Towards supply of High Volume Sampler, UV-VIS Spectrophotometer to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	2,90,060
40	464/ 30-03-2019	---	M/s Essae Teraoka Pvt Ltd, Bengaluru - Towards supply of Electronic Weighing Machine to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	35,897
41	465/ 30-03-2019	---	M/s Golden Catering Equipment, Visakhapatnam – Towards supply of lab equipment to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	23,600
42	466/ 30-03-2019	---	M/s Aimil Ltd, New Delhi – Towards supply of lab equipment to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	4,61,577

43	467/ 30-03-2019	---	M/s Engineering Models & Equipment, Roorkee – Towards supply of lab equipment to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	3,26,270
44	470/ 30-03-2019	---	M/s S & M Instruments, Visakhapatnam – Towards supply of lab equipment to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	1,82,336
45	471/ 30-03-2019	---	M/s ASN Technologies, Visakhapatnam – Towards supply of lab equipment to the Department of Electronics & Communication Engineering, AU College of Engineering (Autonomous), VSP.	2,87,700
46	472/ 30-03-2019	---	M/s Electronic Systems & Services, Visakhapatnam – Towards supply of lab equipment to the Department of Electronics & Communication Engineering, AU College of Engineering (Autonomous), VSP.	3,02,536
47	477/ 30-03-2019	---	M/s Sree Sai Enterprises, Visakhapatnam - Towards supply of 15 Nos of Desktop Computers to AU College of Pharmaceutical Sciences, VSP	1,73,250
48	478/ 30-03-2019	---	M/s Sree Sai Enterprises, Visakhapatnam - Towards supply of 10 Nos of Desktop Computers to AU College of Pharmaceutical Sciences, VSP	1,15,500
49	479/ 30-03-2019	---	M/s Sridhara Furniture Decors, Visakhapatnam - Towards supply of 150 Nos Dual Desks to the Department of Civil Engineering, AU College of Engineering (Autonomous), VSP.	8,70,000
50	480/ 30-03-2019	---	M/s Electronics Systems & Services, Visakhapatnam – Towards supply of lab equipment to the Department of Instrument Technology, AU College of Engineering (Autonomous), VSP.	1,91,677
TOTAL				1,31,32,741

2. Engineering Women's Hostel Account

(Para – 3)

Vr. No.	Date	Particulars of Payments	Cheque No.	Amount (Rs)
13	24-04-2018	Purchase of Provisions	316288	2,23,595
37	19-05-2018	Purchase of Provisions	316312	5,00,059
59	19-06-2018	Purchase of Provisions	330593	4,80,194
146	27-10-2018	Purchase of Provisions	480166	5,90,817
159	8-11-2018	Purchase of Provisions	480179	4,35,260
168	16-11-2018	Purchase of Provisions	480188	5,76,746
226	29-01-2019	Purchase of Provisions	480246	4,97,675
240	14-02-2019	Purchase of Provisions	480260	3,37,763
258	21-03-2019	Purchase of Provisions	438188	1,95,874
TOTAL				38,37,983

Table – B

Vr. No.	Date	Particulars of Payments	Cheque No.	Amount (Rs)
12	24-04-2018	Purchase of Gas	316287	1,01,517
75	23-07-2018	Purchase of Gas	330610	87,473
111	04-09-2018	Purchase of Gas	330646	4,776
121	14-09-2018	Purchase of Gas	330656	81,320
147	27-10-2018	Purchase of Gas	480167	1,10,326
151	29-10-2018	Purchase of Gas	480171	1,19,377
177	23-11-2018	Purchase of Gas	480197	98,180
237	14-02-2019	Purchase of Gas	480257	95,872
259	22-03-2019	Purchase of Gas	438189	46,354
TOTAL				7,45,195

TOTAL

Table	Amount (Rs)
Table - A	38,37,983
Table - B	7,45,195
TOTAL	45,83,178

3. Engineering Women's Hostel Account

(Para – 12)

Table – A

Date	Vr. No.	Particulars	Cheque No.	Amount (Rs)
04-05-2018	18	M/s Pariwar Groups, D.No. 53-32-5/26, K.R.M. Colony, VSP.	316293	840
04-05-2018	19	M/s Calcutta Electronics Works, China Waltair, Main Road	316294	4,950
04-05-2018	25	M/s Radha Agencies ,30-9-4(3) Sharada Road, Dabagardens, Visakhapatnam (6+30) =36 Nos	316300	15,516
29-05-2018	39	M/s Paramount Sanitary Stores, UG Water tank Replace bill	316314	20,136
22-06-2018	66	M/s Pariwar Groups (Acid Cleaning material)	330601	5,720
22-06-2018	67	Pariwar sanitary stores (Plumbing Material)	330602	1,813
06-07-2018	72	M/s Bombay Gas Appliances, UG & NB Opening Material Servicing charges	330607	10,295
07-07-2018	73	M/s Maruti associates Electroncal Metarils Block Opening repair	330608	6,710
07-07-2018	74	M/s Maruti Electrical & Hardware Plumbing Material Block opening repair	330609	6,390
25-07-2018	80	M/s Ganesh Enterprises, NB Mess Coffee Container charges	330615	3,114
27-07-2018	82	M/s Bombay Gas Appliances, Double Stove purchases UG Mess	330617	8,850
27-07-2018	83	M/s Bombay Gas Appliances UG Mess Single Stove Burner purchase	330618	973
04-08-2018	89	M/s Meena Plastic works (ID card, Mess Card covers	330624	13,740

14-08-2018	100	Andhra University Press & Publications	330635	9,875
28-08-2018	104	M/s Bombay Gas Applications VSP (NB Mess Gas Line repair work)	330639	1,209
30-08-2018	105	M/s Babu Electricals (Fans repair bill)	330640	1,340
10-09-2018	119	M/s Pariwar Group (Sanitary items purchased)	330654	1,235
10-09-2018	120	M/s Babu Electricals (NB Mess Grinder repair charges)	330655	2,400
15-09-2018	122	Sri Ganesh Metals ,30-11-18 Lakshmi Street, Dabagardens Visakhapatnam, Dinner plates	330657	27,119
04-10-2018	131	M/s Bombay Gas Appliances, UG Block Dosa Burner, 41/2	330666	2,537
06-10-2018	138	M/s Sai Balaji Marketing , H. No. 50-57-9/3 UG Blocker Water tank replace 2000 LTRS Water Tank (Sintex)	330673	15,000
29-10-2018	154	M/s Pariwar Group . D./No. 53-32-5/26 K.R.M. Colony, VSP	480174	1,410
05-11-2018	155	M/s S.S. Sales & Services Waterplats repair work items Dishonour charges	480175	19,300
23-11-2018	174	M/s Pariwar Group, D.No. 53-32-5/26 K.R.M. Colony	480194	700
23-11-2018	175	M/s Babu Electricals, Sector -12, Plot No. 28 Shiva Santhi Computer Ushodaya Junction, Vsp (repair charges)	480195	1,835
23-11-2018	176	M/s Bhavani Scales & Hardware ,D.No. 27/10/2/2 Spring Road , VSP-2 Mother Board battery	480196	1,500
01-12-2018	179	M/s Pariwar Group, D.No. 53-32-5/26 K.R.M. Colony	480199	1,686
08-12-2018	188	M/s Pariwar Group, D.No. 53-32-5/26 K.R.M. Colony white penoyal 50 Ltr.	480208	700
22-01-2019	218	Sri.P. Satyanarayana , Sri Santhoshimatha Building Metarils Bricks sand centre	480238	8,900
22-01-2019	219	Sri.P. Satyanarayana , Sri Santhoshimatha Building Metarils	480239	5,500
29-01-2019	223	M/s S.S. Sales & Services (R.O. Plants & Chemicals)	480243	1,350
05-02-2019	233	M/s Associated Electrical & Marine Products LED 50 Watt (3 Nos) purchased	480253	6,216
11-02-2019	234	M/s Associated Electrical & Marine Products Surge Arrestor for LED Lights (3 Nos)	480254	2,285
11-02-2019	235	M/s Associated Electronic & Marine	480255	981

		products (Electrical things)		
11-02-2019	236	M/s Maturti associates 9-4-5/2, Sri Krishna Vidyanilayam Maddilapalem (NB Gate Valve NB Top Gate volume 2 nos	480256	4,420
19-02-2019	242	M/s Pariwar Group (Sanitary items purchased)	438172	1,355
02-03-2019	247	M/s Asian Trading Corporation (Gas Mechanic tools)	438177	4,183
06-03-2019	248	M/s J.P. Gas works 9-1-253, Asilimetta Junction, VSP-03 (Gas Spare parts in NB Mess)	438178	6,615
20-03-2019	257	Sri.P. Jeeva Ratnam Septictank Cleaner Cleaning 54 loods	438187	90,000
TOTAL				3,18,698

Table – B
(Eggs 2018-19)

13-04-2018	9	M/s Bhaskar Poultries, Eggs bill for the month of March -18	316289	22,252
11-06-2018	55	M/s Bhaskar Poultries, Eggs bill for the month of April- 18	330590	22,967
27-10-2018	144	M/s Bhaskar Poultries, Eggs bill for the month of july- 18	480164	29,882
27-10-2018	149	M/s Bhaskar Poultries, Eggs bill for the month of August- 18	480169	31,639
29-10-2018	152	M/s Bhaskar Poultries, Eggs bill for the month of Sep- 18	480172	41,631
04-12-2018	186	M/s PVR Traders Sector, 1-4-49-4/1, LIG M.V.P. Colony Eggs Bill for the month of October	480206	29,931
29-01-2019	225	M/s P.V.R. Traders (UG Mess 26-11-2018 Eggs bills	480245	2,334
TOTAL				1,80,636
GRAND TOTAL				4,99,334

TOTAL

Table	Amount (Rs)
Table - A	3,18,698
Table - B	1,80,636
TOTAL	4,99,334

4. Examintaion Account

(Para – 11)

C1061400-17(Repairs to AC Units / PCs / Computers Etc., Computer Center in Examinations Wing.)					
Vr. No.	Date	Name of the Firm	Item	Amount	
231	31-05-2018	M/s Sri Balaji Hi-tech Computers	Desk Top System- data back up- hard disc	1,500	
438	13-07-2018	M/s Sri Balaji Hi-tech Computers	Desk Top System- data back up- od loading Service charges.	950	AMC for two 10 KVA UPS systems,in computer wing, Exam cell. Cpc enclosed. No tin no/GST on bill. Service charges @ 14.5 % collected. No certificate of work done from concerned dept.
452	20-07-2018	M/s Mastek Systems, vskp	1 UPS	2,200	M/s Colla Innovatives Infotech Private LTD
451	20-07-2018	M/s Magnus sales Corporation	1 Richo type Toner	3,523	Stock Register not produced
561	16-08-2018	M/s Sri Sai Teja Technologies	Repair of Mother board of EV sec DELL 390 system	1,500	
960	12-10-2018	M/s Sri Sai Refilling	HP Laserjet 1020 printer repair and replacement of spare parts NO GST	2,800	Stock Register not produced
1075	05-11-2018	M/s NEXGEN ENTERPRISE	Mother Board, CPU Fan, SMPS of Computer in DEAN, PG Room	4,950	Stock Register not produced
1147	17-11-2018	M/s Mastek System	Printronix Printer -	6,49,075	<i>Quotations enclosed Stock in E X</i>

					Computer wing to be produced
1212	10-12-2018	M/s NEXGEN ENTERPRISE	Computer Repair charges Replaced Monitor	4,850	Stock in E VII Sec to be produced
1303	31-12-2018	M/s Mastek System	AMC s Service Charges. E 10 Sec Computers . .	2,86,209	<i>CPC enclosed Certificate of Service rendered for items in Annexure I (enclosed to Bill) recorded on bill The Sermanent Stock Register not produced.</i>
1304	31-12-2018	M/s Mastek System	Replacement of items of Computers in E 10 Sec	60,480	<i>CPC enclosed. The Permanent Stock Register not produced.</i>
1321	07-01-2019	M/s Magnus sales Corporation	Recoh Tonar Type	3,523	Stock Register not produced
1592	20-02-2019	M/s Balaji Hitech Computers	USB Mouse To E VI Sec Stock in E VI Sec to be produced	1,230	Stock Register not produced
1678	06-03-2019	M/s Magnus sales Corporation	Recoh Tonar Type	3,523	Stock Register not produced
1744	15-03-2019	M/s Balaji Hitech Computers	Mother Board, repair- A2 sec	750	
1759	19-03-2019	M/s Balaji Hitech Computers	E 2 sec Replacement of Exide Power Safe 7 AH BATTERY	2,010	Stock Register not produced
1839		M/s Mastek System	HPE DL 380 Gen 9 2U 2P Rack server 1 and installation in computer centre	15,80,970	Progs. E X/ Computer Centre/2019 dt 27-3-2019 CPC not enclosed. stock register not produced
1840		M/s Silicon Power System	one 10 KVA UPS System; one 6 KVA UPS System; 40 batteries with rack and cables	3,94,120	Progs. E X/ Computer Centre/2019 dt 26-3-2019. Stock Register not produced

1841		M/s Silicon Power System	one 10 KVA UPS with Isolation transformer and without batteries by back method	81,640	Progs. E X/ Computer Centre/2019 dt 27-3-2019. Stock Register not produced
1842		M/s Kyocera Document Solutions India Pvt Ltd	MK- 6319 A/ maintenance Kit	91,050	Progs. E X/ Computer Centre/2019 dt 27-3-2019. Stock Register not produced
1843	30-03-2019	M/s Mastek	2 % of GST with held .	29,668	<i>Details not known. Needs to be produced</i>
1844	30-03-2019	M/s Silicon Power System		6,380	
1848	30-03-2019	M/s Infres Methodex Pvt Ltd	Drum Unit, Toner, Developing unit, Intermediate image transfer Kit	95,396	No quotations and stock register not produced
1897	30-03-2019	M/s Silicon Power System	AMC for one Numeric 10 KVA UPS system in for 1 year.	16,520	
1904	30-03-2019	M/s Vineela Enterprises	20 numbers Square netted chairs; 6 higher Excutive chair with handles, 6 Computer tables and office tables, 3 Almarah..	1,20,377	Note orders enclosed. Only 2 vQuotations enclosed. and CPC approval not produced <i>Permanent stock register not produced</i>
1905	30-03-2019	Sri K Gowri sankar Naidu, contractor	Electrification and installation of A/C Units in Computer wing.	2,60,263	<i>K Gowrisankar Naidu, Estimation and work order and M.Book No 2266 need to be produced.</i>
TOTAL				37,05,457	

6. Research Scholars Hostel Account

(Para – 4)

Date	Voucher No	Name of the vender	Amount (Rs)
12-04-2018	20	M/s Babu Electricals	2,369
05-05-2018	32	M/s Pariwar Groups,Sanitary Items	5,497
08-05-2018	36	Multi Star Electricals,Electrical Items	21,077
21-05-2018	50	M/s Babu Electricals	4,139
28-05-2018	53	Multi Star Electricals,Electrical Items	1,051
29-05-2018	54	M/s S.S Sales & Services	6,000
29-05-2018	56	Sri Manikanta Hardware & Electricals	7,396
15-06-2018	62	Multi Star Electricals,Electrical Items	2,924
21-06-2018	73	Multi Star Electricals,Electrical Items	2,303
04-07-2018	74,75	Ganesh Enterprises	6,730
28-08-2018	130	M/s S.S Sales & Services	2,700
28-08-2018	131	Ganesh Enterprises,Mess utensils	7,513
11-07-2018	134	Light House Sales & Services, Purchase of Gas stove spare parts	2,220
10-09-2018	143	Sri Gayatri Electricals Sales & Services	3,000
10-09-2018	151	M/s Pariwar Groups,Sanitary Items	7,080
10-07-2018	82	Multi Star Electricals,Electrical Items	10,560
17-07-2018	87	M/s Babu Electricals	7,489
17-07-2018	91	M/s Calcutta Electrical works	4,500
17-07-2018	93	Sri Ganesh Metals,Kitchen Utensils	16,193
10-08-2018	112	Multi Star Electricals,Electrical Items	8,220
25-08-2018	124	Sri Ganesh Metals,Kitchen Utensils	8,028
11-10-2018	173	M/s Pariwar groups	6,275
11-10-2018	174	M/s Sri Sairam Enterprises, Gas Plumbing Items	5,900
25-10-2018	187	M/s Babu Electricals	6,955
25-10-2018	188	M/s Babu Electricals	6,000
08-08-2018	192	M/s Associated Electric & Marine	12,346
02-11-2018	204	M/s Pariwar groups	6,421
06-11-2018	211	Gothi Sons Enterprises	4,500
17-11-2018	218	M/s Babu Electricals	1,615
01-12-2018	237	Sri Manikanta Hardware & Electricals	2,400
24-01-2019	270	M/s S.S Sales & Services	9,950
24-01-2019	273	M/s Associated Electric & Marine	21,062
28-01-2019	278	M/s Babu Electricals	2,835
02-02-2018	288	M/s Pariwar groups	5,801
15-02-2019	309	M/S Sri Kanaka Durga Steels	10,968
15-02-2019	310	M/s Bombay Gas Agencies	3,375
18-02-2019	311	M/S Sri Venkataramana engg	8,500
21-02-2019	316	M/s S.S Sales & Services	18,500
21-02-2019	317	M/s Pariwar groups	6,948
22-02-2019	319	M/s S.S Sales & Services	10,500
22-02-2019	320	M/s Pariwar groups	6,555
25-02-2019	331	M/s Associated Electric & Marine	27,420
13-03-2019	342	M/S Sri Kanaka Durga Steels	2,500
20-03-2019	360	Sri Ushodaya Hardware	8,030
22-03-2019	362	M/s Pariwar groups	6,872

22-03-2019	363	M/s Associated Electric & Marine	5,592
22-03-2019	364	M/s Babu Electricals	2,745
30-03-2019	372	M/s Sri Ramakrishna, Sanitary Items	9,523
TOTAL			3,57,077

APPENDIX - XIV

(Para No : 11 - 7)

1. Engineering Women's Hostel Account

(Para – 13)

Date	Vr No.	Particulars	Cheque No.	Amount (Rs)
04-05-2018	14	Sri G.Srinivasa Rao, Contractor , Pg. No. 28 M.Books No. 3913	316289	56,718
04-05-2018	16	A.U. General Revenue A/c, A.U. VSP, Water Charges Bill Bo. 3913	316291	455
10-05-2018	31	M/s. Archana Enginer Enterprises, (M.B. 3817)	316306	92,173
10-05-2018	32	Sri S.Srinu (Payment of salaries from 04- 04-2018 to 25-04-2018)	316307	5,060
10-05-2018	33	Smt S.Lakshmi (1-4-2018 to 30-04-2018 Conveyance Charges)	316308	6,900
10-05-2018	34	Smt P.Ramanamma (11-04-2018 to 16- 04-2018, 20-4-18 , 24-04-2018 to 30-4- 2018 =14 days Leave vancy salaries)	316309	3,220
21-06-2018	63	Sri. G. Srinivasa Rao, Contractor (M Book No. 3956)	330598	63,776
27-07-2018	84	Sri G.Srinivasa Rao, Contractor M Book No. 3992	330619	84,037
22-09-2018	126	Sri. A. Krupa Sindhu (Electrician & Plumbing works bill August 2018	330661	5,000
19-12-2018	197	Sri. O. Appa Rao, Contractor (Gents Toilets) MB. No.3884	480217	80,399
TOTAL				3,97,738

2. UGC Account

(Para – 7)

SI No	Voucher No & Date	Amount to whom given and purpose	Amount (Rs)
1	109/26-03-2018	Prof. P.Radhika, Dept of Biochemistry towards purchase of chemicals	15,000
2	133/04-07-2018	Towards purchase of books, journals, chemicals to Librarian, Dr.VSK Library,	5,000

		AU	
3	329/27-03-2019	Prof D.V.Ramakoti reddy, Dept of Instrumental Technology for workshop	1,00,000
4	330/27-03-2019	Prof K.Sambasiva Rao, Dept of Commerce for conducting seminars and advisory committee meetings	2,50,000
5	349/30-03-2019	Towards purchase of furniture and office equipment from M/S Southern Agencies, VSP by Prof M.Prasada Rao, Honorary Director, Centre for SAARC Studies, AU	1,02,119
6	350/30-03-2019	Towards purchase of AC, furniture and office equipment from M/S Southern Agencies, VSKP by Prof M.Prasada Rao, Honorary Director, Centre for SAARC Studies, AU	47,000
7	351/30-03-2019	Towards purchase of furniture and office equipment from M/S Southern Agencies, VSP by Prof M.Prasada Rao, Honorary Director, Centre for SAARC Studies, AU	32,125
TOTAL			5,51,244

3. Dr BR Ambedkar College of Law Account

(Para – 2)

Vr No. & Date	To whom Given	Purpose	Amount (Rs)
11/23-04-2018	Dr D. Jagannadha Rao	Towards Teaching arrangements for both teaching & non-teaching staff who were involved in the examination work	10,000
TOTAL			10,000

4. Dr BR Ambedkar College of Law Account

(Para – 3)

Vr No. & Date	To whom Given Sri/Smt	Purpose	Amount (Rs)
12/ 30-04-2018	Ch.Nanda Gopal Rao	Expenditure towards meeting for viva-voce from the Principal	20,000
13/ 30-04-2018	Ch.Nanda Gopal Rao	Expenditure towards meeting for viva-voce from the Principal	20,000
14/ 30-04-2018	Ch.Nanda Gopal Rao	Expenditure towards meeting for viva-voce from the Principal	20,000
15/05-05-2018	Ch.Nanda Gopal Rao	Expenditure towards conduct of Pondicherry examinations	10,000
53/13-06-2018	E.Satya Rao	Expenditure towards Non –Teaching Staff Remuneration(in Cash book it was written as spot valuation)	4,000
69/21-06-2018	E.Satya Rao	Expenditure towards Non –Teaching Staff Remuneration	4,000
94/21-06-2018	E.Satya Rao	Expenditure towards Non – Teaching Staff for spot valuation for 5/2017	4,000
209/19-10-2018	E.Satya Rao	Towards LAW CET -2018 Admission work	10,000
210/29-10-2018	Self	Electrical works	20,000
213/2-11-2018	D.S.Prakasha Raos	Not mentioned	20,000
214/2-11-2018	D.Siva Shankar Rao	Not mentioned	10,000
216/3-11-2018	P.Suresh	Not mentioned	45,000
226/17-11-2018	P.Pydi Raju	Not mentioned	5,000
232/11-12-2018	Ch.Nanda Gopal Rao	Expenditure towards Alumni meeting held on 11/12/2018	10,000
233/13-12-2018	Prof D.S.Prakasha Rao	Expenditure towards conduct of 3year LLB,5year LLB,MA-HRD Semester End Theory Examinations held in 11/2017	21,831
234/13-12-2018	Prof D.S.Prakasha Rao	Expenditure towards conduct of 3year LLB,5year LLB,2 YEAR LLM – First Semester End Theory	11,881

		Examinations held in 03/2018	
235/13-12-2018	Prof D.S.Prakasha Rao	Expenditure towards conduct of 3year LLB,5year LLB, MA-HRD – End Theory Examinations held in April/May-2018	23,167
236/13-12-2018	Prof D.S.Prakasha Rao	Expenditure towards conduct of 3year LLB,5year LLB,2 YEAR LLM – Second Semester Theory Examinations held in 08/2018	13,746
237/13-12-2018	Prof D.S.Prakasha Rao	Expenditure towards conduct of 3year LLB,5year LLB, MA-HRD – End Theory Examinations held in November/December-2018	31,640
239/15-12-2018	Ch.Nanda Gopal Rao	Expenditure towards conduct of SI Examinations	29,280
253/05-01-2019	Self	Expenditure towards conduct of Police Constable Examinations	15,400
260/22-2-2019	Self	Expenditure towards conduct of SI Examinations	59,500
266/26-3-2019	Self	Expenditure towards conduct of SI Examinations	15,500
TOTAL			4,23,945

5. Dr BR Ambedkar College of Law Account
(Para – 8)

Vr No. & Date	To whom given	Purpose	Amount (Rs)
20/ 23-05-2018	Sri Ch.Nanda Gopal	TA & DA to examiners + viva voce expenditure + tea , snacks	15,000
154/ 20-08-2018	Prof. N.Nirmala	TA & DA	4,500
155/ 20-08-	Dr. K.S.Manikyam	TA & DA	4,500

2018			
156/ 20-08-2018	Prof. V.Vijaya Lakshmi	TA & DA	4,500
TOTAL			28,500

6. Dr BR Ambedkar College of Law Account

(Para – 11)

S.No	Voucher No & Date	Amount to whom given and purpose	Amount (Rs)
1	176/06-09-2018	Prof P.Rajendra Prasad For seminar purpose	5,000
2	178/06-09-2018	Prof K.Madhusudana Rao Towards Sitting Charges for one session in connection with seminar	3,000
3	179/06-09-2018	Prof V.Vijaya Lakshmi Towards Sitting Charges for one session in connection with seminar	3,000
TOTAL			11,000

7. Dr BR Ambedkar College of Law Account

(Para – 12)

Vr No. & Date	Amount to whom given and purpose	Amount (Rs)
158/27-8-2018	Sri P.Suresh, Expenditure towards seminar	30,000
165/05-09-2018	Expenditure towards taxi charges to attend seminar for Sri P.Suresh	9,100
173/06-09-2018	Towards clerical and stationary for spot valuation	4,000
186/B/11-09-	Amma graphics	13,978

2018		
194/ 27-09-2018	To meet seminar arrangements	20,000
219/ 12-11-2018	Towards admission work for Staff for LAW CET-2018	5,000
220/ 12-11-2018	Towards admission work for Staff for LAW CET-2018	5,000
224/15-11-2018	Towards purchase of Sanitary items	7,500
TOTAL		94,578

8. College of Science & Technology Account
(Para – 4)

Sl No	Vr No	Date	Particulars of expenditure	Amount (Rs)	Cheque No
01	5	14-12-2018	AU Engineering College has transferred amount to AU Science & Technology for smooth conduct of AP Police Recruitment board SI Preliminary test .	58,500	860477
02	6	05-01-2019	AU Engineering College has transferred amount to AU Science & Technology for smooth conduct of AP Police Recruitment board .	30,000	643609
03	15	21.02.2019	AU Engineering College has transferred amount to AU Science & Technology for smooth conduct of AP Police Recruitment board SI Mains test	1,15,500	643618
04	16	26.02.2019	Sanctioned as Advance as additional amount towards Science day celebrations	50,000	643619
05	20	01.03.2019	AU Engineering College has transferred amount to AU Science & Technology for smooth conduct of AP Police Recruitment board	27,500	643623

		Constables Mains test	
TOTAL			2,81,500

9. Directorate of Admissions Account
(Para – 6)

Vr No	Date	Particualars	Expenditure	Amount (Rs)	
1	04.04.2018	To Director and Associate Directors of Directorate of Admissions (4 members)	towards Cell Phone Charges for the month of March/2018	2,500	
67	30.04.2018		April - 2018	2,500	
229	01.08.2018		July - 2018	2,500	
306	31.08.2018		August - 2018	2,500	
328	04.10.2018		Sep - 2018	2,500	
34 to 351	02.11.2018		Oct - 2018	2,500	
384 to 387	01.12.2018		Nov - 2018	2,500	
401 to 404	01.01.2019		Dec - 2018	2,500	
443 to 446	01.02.2019		Jan - 2019	2,500	
446 to 469	02.03.2019		Feb - 2019	2,500	
TOTAL				25,000	

10. College of Arts & Commerce Account
(Para – 6)

Vr No	Date	To whom paid	Expenditure details	Amount (Rs)
02	18-04-2018	Mr A.Dhanaraj, Shakermatam, Vsp.	Air Conditioner Installation Charges	1,500
26	24-07-2018	Prof.B.Pulla Rao,	Conducting of MBA/MA Exams	10,000

		Head of Economics		
26/ A	24-07-2018	Prof R.Swamidas	Conducting of Exams	10,000
27	24-07-2018	Dr G.Nagaraju	Conducting of Exams	20,000
28	24-07-2018	Dr.V.S.N.Murthy	Conducting of Exams	20,000
37	27-07-2018	Prof B.M.V.Ram	Remuneration of Teaching Arrangements	24,000
38	27-07-2018		Remuneration of Teaching Arrangements	24,000
39	27-07-2018		Remuneration of Teaching Arrangements	24,000
40	27-07-2018		Remuneration of Teaching Arrangements	24,000
41	27-07-2018		Remuneration of Teaching Arrangements	14,000
42	06-09-2018	Dr G.NagaRaju	Conduct of SDE Exam Balance Payment	32,140
43	06-09-2018	Dr S.M.N.Murthy	Conducting of Exams	69,255
44	06-09-2018	Prof B.Pulla Rao, Head of economics	Conducting of Exams	13,380
45	06-09-2018	Prof R.Swamidas	Conducting of Exams	16,700
Total				3,02,975

APPENDIX - XV

(Para No : 13 - 1)

School of Distance Education Account

(Para – 11)

Vr. No.	Date	Name of Firm	Bill No/ Date	Number of copies	Number of Pages	Slab rates	Amount paid (Rs)	Actual applicable Slab Rate	Amount to be paid (Rs)	Excess paid (Rs)
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269	12.0 7.20 18	M/s Espee printers	39/ 01.05.201 8	700	337	Paid 500*337 *0.08=13 480 200*337 *0.06=40 44 total Amount1 7524/- To Be paid 700*337 *0.06= 14154/-	17524	0.06	14154	3,370
270	12.0 9.20 18	Jeer printing press	400/ 14.02.201 8	700	271	As Above	14092	0.06	11382	2,710
	Do	Do	401/ 9.02.2018	1500 0	2	As Above	630	0.01 5	450	180
	Do	Do	402/ 17.03.2018	1000 0	12	As Above	2880	0.01 5	1800	1,080
	Do	Do	403/ 17-03-2018	2500 0	12	As Above	5580	0.01 5	4500	1,080
	Do	Do	404/17.0 3.2018	8000	11	As Above	2310	0.01 5	1320	990
	Do	Do	405/7.04. 2018	700	344	As Above	17888	0.06	14448	3,440
	Do	Do	406/17.0 3.2018	5000	2	As Above	330	0.01 5	150	180
	Do	Do	413/8.05. 2018	1500	216	As Above	19440	0.04	12960	6,480
273	12.0 7.20 18	M/s Sriram Printers	97/15.03. 2018	4000	48	As Above	3600	0.00 5	960	2,640
	Do	Do	105/28.0 4.2018	700	576	As Above	29952	0.06	24192	5,760
			103/3.05. 2018	700	352	As Above	18252	0.06	14784	3,468
		Do	104/28.0 4.2018	700	384	As Above	19968	0.06	16128	3,840
		Do	106/28.0 4.2018	600	208	As Above	9522	0.06	7488	2,034
		Do	107/03.0 5.2018	2500	264	As Above	32218	0.02 5	16500	15,718
		Do	108/03.0 5.2018	2000	192	As Above	21120	0.04	15360	5,760
		Do	117/17.0 5.2018	6000	256	As Above	46080	0.01 5	23040	23,040
426	14.0 8.20 18	Do	116/17.0 5.2018	1600	312	As Above	29320	0.04	19968	9,352
	Do	Do	115/17.0 5.2018	1600	184	As Above	17296	0.04	11776	5,520
427	14.0 8.20 18	M/S Espee Printers	36/28.02. 2018	2000	66	As Above	7150	0.04	5280	1,870

			37./28.02. 2018	2000	234	As Above	25,520	0.04	18720	6,800
			38/28.02. 2018	2000	54	As Above	5,940	0.04	4320	1,620
			43/07.05. 2018	1000	290	As Above	20300	0.06	17400	2,900
428	14.0 8.20 18	M/S Jeera printers	410/12.0 4.2018	2000	72	As Above	7920	0.04	5760	2,160
			411/12.0 4.2018	2000	103	As Above	11330	0.04	8240	3,090
			409/12.0 4.2018	2000	252	As Above	27720	0.04	20160	7,560
			412/17.0 4.2018	2000	296	As Above	32560	0.04	23680	8,880
			414/25.0 5.2018	2500	384	As Above	47040	0.02 5	24000	23,040
621	29.1 0.20 18	M/s Srirama Printers	149/08.0 8.2018	1500	264	As Above	23760	0.04	15840	7,920
			151/08.0 8.2018	4000	264	As Above	39600	0.01 5	15840	23,760
			152/08.0 8.2018	3000	392	As Above	52920	0.02 5	29400	23,520
			153/08.0 8.2018	3000	144	As Above	19440	0.02 5	10800	8,640
			155/08.0 8.2018	1000	320	As Above	22400	0.06	19200	3,200
			157/08.0 8.2018	800	96	As Above	5568	0.06	4608	960
			159/08.0 8.2018	1000	320	As Above	22330	0.06	19200	3,130
			160/08.0 8.2018	1000	320	As Above	22400	0.06	19200	3,200
			164/08.0 8.2018	1200	496	As Above	38688	0.04	23808	14,880
623	29.1 0.20 18	M/S Espee Printers	48/14.05. 2018	800	306	As Above	17632	0.06	14688	2,944
			49/14.05.2 018	800	146	As Above	8352	0.06	7008	1,344
			450/24.0 5.2018	800	258	As Above	14964	0.06	12384	2,580
			56/14.05. 2018	1200	162	As Above	12480	0.04	7776	4,704
			57/14.05. 2018	1200	50	As Above	3744	0.04	2400	1,344
			58/14.05. 2018	1200	546	As Above	42432	0.04	26208	16,224
			59/14.05. 2018	1200	322	As Above	24960	0.04	15456	9,504
625	29.1 0.20 18	M/S Jeera printers	415/11.0 8.2018	800	368	As Above	21286	0.06	17664	3,622
			416/11.0	1200	256	As Above	19968	0.04	12288	7,680

			8.2018							
			417/11.0 8.2018	1000	338	As Above	23590	0.06	20280	3,310
			425/11.0 8.2018	700	44	As Above	2288	0.06	1848	440
			426/11.0 8.2018	700	202	As Above	10504	0.06	8484	2,020
626	29.1 0.20 18	M/S Espee Printers	47/14.05. 2018	1200	290	As Above	22464	0.04	13920	8,544
702	15.1 1.20 18	M/s Sriram Printers	165/08.0 8.2018	1200	376	As Above	22328	0.04	18048	4,280
			166/08.0 8.2018	1200	328	As Above	25384	0.04	15744	9,640
			171/28.0 8.2018	700	384	As Above	19916	0.06	16128	3,788
			172/28.0 8.2018	700	320	As Above	16640	0.06	13440	3,200
			174/28.0 8.2018	800	472	As Above	27292	0.06	22656	4,636
			177/28.0 8.2018	1500	192	As Above	17100	0.04	11520	5,580
			178/28.0 8.2018	3000	160	As Above	21465	0.02 5	12000	9,465
			179/28.0 8.2018	2500	224	As Above	27440	0.02 5	14000	13,440
			187/12.0 8.2018	800	256	As Above	14848	0.06	12288	2,560
			188/10.0 9.2018	800	496	As Above	28710	0.06	23808	4,902
704	15.1 1.20 18	M/S Shakthi graphic s	11/28.08. 2018	1500	176	As Above	15840	0.04	10560	5,280
			12/28.08. 2018	1000	224	As Above	15540	0.06	13440	2,100
			13/28.08. 2018	800	104	As Above	6032	0.06	4992	1,040
			14/28.08. 2018	1000	64	As Above	4410	0.06	3840	570
			16/28.08. 2018	700	256	As Above	13312	0.06	10752	2,560
			17/28.08. 2018	1500	224	As Above	20160	0.04	13440	6,720
			21/12.09. 2018	600	176	As Above	8050	0.06	6336	1,714
705	15.1 1.20 18	M/s Srirama Printers	192/09.0 9.2018	600	304	As Above	13892	0.06	10944	2,948
789	24.1 2.20 18	M/S Espee Printers	46/24.05. 2018	3000	274	As Above	36666	0.02 5	20550	16,116
			69/24.05. 2018	600	610	As Above	28060	0.06	21960	6,100
			70/24.05. 2018	600	178	As Above	8188	0.06	6408	1,780

			71/24.05.2018	600	370	As Above	17020	0.06	13320	3,700
			72/24.05.2018	700	530	As Above	27560	0.06	22260	5,300
790	24.1 2.20 18	M/S Jeera printers	424/04.08.2018	1000	256	As Above	17850	0.06	15360	2,490
			429/15.09.2018	600	384	As Above	17664	0.06	13824	3,840
			430/15.09.2018	600	240	As Above	11040	0.06	8640	2,400
			431/15.09.2018	3500	144	As Above	20520	0.015	7560	12,960
			432/15.09.2018	3000	312	As Above	42120	0.025	23400	18,720
			433/25.09.2018	600	307	As Above	14122	0.06	11052	3,070
			434/15.09.2018	700	216	As Above	11232	0.06	9072	2,160
791	24.1 2.20 18	M/S Shakthi graphics	18/12.09.2018	2000	336	As Above	36960	0.04	26880	10,080
			20/10.09.2018	5000	240	As Above	39600	0.015	18000	21,600
792	24.1 2.20 18	M/s Srirama Printers	168/08.08.2018	1500	288	As Above	25920	0.04	17280	8,640
			183/12.09.2018	2000	288	As Above	31680	0.04	23040	8,640
			185/12.09.2018	2000	224	As Above	24420	0.04	17920	6,500
			186/10.09.2018	2000	176	As Above	19250	0.04	14080	5,170
			191/19.09.2018	600	496	As Above	22810	0.06	17856	4,954
			193/26.09.2018	600	328	As Above	15080	0.06	11808	3,272
			194/26.09.2018	600	352	As Above	16146	0.06	12672	3,474
			195/26.09.2018	600	288	As Above	13248	0.06	10368	2,880
			196/26.09.2018	600	320	As Above	14720	0.06	11520	3,200
			197/1.10.2018	600	352	As Above	16192	0.06	12672	3,520
			198/1.10.2018	1000	200	As Above	13930	0.06	12000	1,930
			199/1.10.2018	1000	128	As Above	8960	0.06	7680	1,280
	948	M/S Espee Printers	74/14.05.2018	1000	50	As Above	3500	0.06	3000	500
	949	M/S jeear printing	436/30.10.2018	600	528	As Above	24288	0.06	19008	5,280

	950	M/S Shakthi graphic s	22/12.11. 2018	800	312	As Above	18096	0.06	14976	3,120
		Do	23/12.11. 2018	800	128	As Above	7424	0.06	6144	1,280
	1064	M/S Shakthi graphic s	28/31.12. 2018	800	190	As Above	10962	0.06	9120	1,842
	1066	M/s Srirama Printers	21/31.12. 2018	800	176	As Above	10150	0.06	8448	1,702
			226/31.1 2.2018	600	264	As Above	12052	0.06	9504	2,548
	1126	M/S Shakthi graphic s	29/1.01.2 019	700	104	As Above	5,408	0.06	4368	1,040
			42/22.02. 2019	1000	384	As Above	26880	0.06	23040	3840
			43/22.02. 2019	1000	352	As Above	24570	0.06	21120	3450
			44/22.02. 2019	1000	576	As Above	40360	0.06	34560	5800
	1127	M/S Espee Printers	80/14.12. 2018	700	306	As Above	15808	0.06	12852	2956
			81/14.12. 2018	700	210	As Above	10816	0.06	8820	1996
			82/14.12. 2018	700	210	As Above	10816	0.06	8820	1996
			83/14.12. 2016	700	322	As Above	16640	0.06	13524	3116
	1128	M/S jeear printing	439/12.1 2.2018	1000	354	As Above	24710	0.06	21240	3470
			440/27.1 2.2018	1000	264	As Above	18480	0.06	15840	2640
			441/20.1 2.2018	800	256	As Above	14790	0.06	12288	2502
			442/01.1 2.2018	800	200	As Above	11542	0.06	9600	1942
			443/18.0 1.2019	800	180	As Above	10382	0.06	8640	1742
			446/18.0 1.2019	700	160	As Above	8320	0.06	6720	1600
			447/17.0 1.2019	700	400	As Above	20800	0.06	16800	4000
			448/17.0 1.2019	700	320	As Above	16640	0.06	13440	3200
			449/17.0 1.2019	700	334	As Above	17836	0.06	14028	3808
TOTAL							22,15,839		15,94,238	6,21,601

APPENDIX - XVI

(Para No : 14 - 2)

1. Ladies Hostel Account

(Para – 3)

Month & Year	Vr No	Date	Amount (Rs)
April - 2018	16	12-04-2018	300
	17	13-04-2018	200
	27-29	16-04-2018 to 18-04-2018	300
	32	20-04-2018	200
June - 2018	02	02-06-2018	400
	5,6&9	04-06-2018 to 06-06-2018	700
	24,25 &32	11-06-2018 &13-06-2018	900
	53,54 &56	19-6-2018 to 21-06-2018	1,200
	64,65 &68	22-06-2018 to 25-06-2018	1,200
	81,93	28-06-2018 to 29-06-2018	600
TOTAL			6,000

2. Research Scholars Hostel Account

(Para – 5)

TABLE - A

Date	Vr No	Particulars	Amount (Rs)
30-08-2018	132	Preparation of accounts for the FY 2017-18	16,000
11-07-2018	114	Preparation of Annual accounts for the Financial year 2017-18	4,000
TOTAL			20,000

TABLE - B

Date	Voucher No	Amount (Rs)
10-04-2018	25	200
11-04-2018	27	200
17-05-2018	66	200
18-05-2018	67	200
19-05-2018	68	200
31-05-2018	79	200
01-06-2018	83	200

TOTAL

26-06-2018	94	200
03-10-2018	135	300
08-11-2018	191	200
09-11-2018	192	100
29-11-2018	214	100
30-11-2018	215	100
26-12-2018	276	200
28-01-2019	302	200
29-01-2019	304	200
08-02-2019	327	200
12-02-2019	329	200
13-02-2019	334	200
11-03-2019	392	200
21-03-2019	411	200
Total		4,000

APPENDIX - XVII

(Para No : 14 - 4)

1. Engineering

Account

(Para – 7)

Men's Hostel

Table	Amount (Rs)
Table - A	20,000
Table - B	4,000
TOTAL	24,000

Vr No.	Date	Particulars	Amount (Rs)
462	03-08-2018	Velugu Kiranam, Greetings to VC	2,000
491	05-09-2018	Sakshi, Andhra jyothi , Independence day Greetings to VC	2,500
512	28-09-2018	Andhra prabha, Teachers day greetings	1000
513	29-09-2018	Eenadu, Birth Day Greetings to VC	1500

569	30-11-2018	Velugu Kiranam, Greetings for Dusshera, Deepavali	2,000
601	18-01-2018	Eenadu, New Year &Pongal day Greetings to VC	2,000
611	15-02-2019	Sakshi, , New Year &Pongal day Greetings to VC	1,500
631	28-02-2019	Velugu Kiranam, New Year Greetings to VC	2,000
TOTAL			14,500

2. Science College Hostel Account

(Para – 5)

Vr No.	Date	Particulars	Amount (Rs)
494	30-07-2018	Velugukirnam ,Greetings to VC for completion of 2 years	3,000
496	04-09-2018	Jagathi Publications ,Towards August 15 th greetings	1,500
510	15-09-2018	Eenadu, Towards Bithday Greetings to VC	2,000
603	08-11-2018	Velugukirnam, TowardsDusshera and Deepavali greetings to VC	3,000
669	08-01-2018	Ushodaya Enterprises, Towards New Year Greetings to VC	2,000
690	01-02-2019	Velugukirnam, Towards New Year Greetings to VC	3,000
702	11-02-2019	Jagathi Publications, Towards New Year Greetings to VC	1,500
TOTAL			16,000

3. Arts & Commerce Hostel Account

(Para – 10)

Date	Vr No.	Particulars	Amount (Rs)
26-07-2018	3687	M/S Visalaandhra Telugu National Daily	2,000
31-07-2018	3689	Velugu kiranam Greetings to VC for Successful Completion of two years as VC.	3,000
12-09-2018	3730	M/S Ushodaya Enterprises Towards Birthday wishes to V.C	2,000
21-01-2019	3847	Ushodaya Enterprises(Wishes to Universities on the eve of New YearOn 01-01-2019	2,000
02-02-2019	3864	Velugu kiranam towards greetings through calendar to authorities on the eve of New year 2019	3,000
05-02-2019	3866	M/S Jagati Publications Ltd, towards greetings through sakshi Daily News paper to authorities on the eve of New year2019	1,500
TOTAL			13,500

4. Dr BR Ambedkar College of Law Account
(Para – 5)

SI No	Vr No/Date	Bill No/Date	Name of the firm	Amount (Rs)
1	163/08-09-2018		M/s Ushodaya Enterprises	2,000
2	198/ 21-10-2018	0972696/ 04-09-	Jagati Publicatons greetings to Limited(towards birthday greetings to VC	3,000

		2018	and Independence day greetings to VC and Minister of HRD Sri G.Srinivasa Rao)	
3	222/ 14-11-2018	204/ 02-11-2018	VeluguKiranam(monthly magazine) greetings to VC on the occasion of Dasara, Diwali.	2,000
4	255/ 21-01-2019	6518/19/3 01-12-2018	Andhra Stationary Syndicate(purchase of Diaries and Pens)	5,480
5	259/ 07-02-2019		Towards Freshers Day Celebrations	15,000
TOTAL				27,480

APPENDIX - XVIII

(Para No : 26 - 1)

1. Dr BR Ambedkar College of Law Account

(Para – 13)

FY	From	To	Realised Date	Registrar Account (SBI-10428603216)
2018-19	245921/16.10.2018	362104/24.10.18	20-11-2018	5,60,880
	335808/20.10.2018	-	20-11-2018	1,680
	565935/22.10.2018	-	20-11-2018	21,680
	549426,031127/ 20.10.2018	-	20-11-2018	23,360
	247260/29.10.2018	247585/ 01.11.2018	20-11-2018	75,120
	031655/17.01.2019	-	11-02-2019	39,000
	253842/15.02.2019	255339/ 15.03.2019	29-03-2019	2,14,551
	549807/05.03.2019	-	29-03-2019	20,000

2. Engineering College Hostel for Men Account

(Para – 8)

FY	From	To	Realised Date	Registrar Account (SBI-10428603216)
2018-19	29-03-2018	04-04-2018	25-04-2018	33,962
			27-04-2018	31,908
			30-04-2018	1,35,000
	04-04-2018	07-04-2018	02-05-2018	1,27,308
	07-04-2018	16-04-2018	02-05-2018	1,42,049
	16-04-2018	19-04-2018	07-05-2018	48,180
	20-04-2018		12-06-2018	20,180
	30-04-2018		23-01-2019	28,316
	30-04-2018		02-02-2019	1,59,552
	30-04-2018		02-02-2019	59,713
	01-05-2018	03-05-2018	25-07-2018	53,552
			26-07-2018	40,422
			27-07-2018	56,765
	03-05-2018	09-05-2018	27-07-2018	98,822
	09-05-2018	13-06-2018	27-07-2018	42,017
	13-06-2018		06-07-2018	72,814
	05-07-2018	09-07-2018	13-07-2018	46,167
			11-07-2018	72,444
	28-08-2018		12-09-2018	27,660
	16-08-2018		01-09-2018	23,388
	17-08-2018		06-09-2018	21,990
	15-09-2018		22-10-2018	33,230
			20-09-2018	24,630
29-09-2018			13,750	
02-11-2018	05-11-2018	26-11-2018	15,788	
		28-11-2018	22,496	
		17-11-2018	22,822	

			16-11-2018	24,579
			31-12-2018	17,786
	13-11-2018	05-12-2018	24-12-2018	27,089
			19-12-2018	40,635
	05-12-2018	31-12-2018	19-01-2019	35,760
			18-01-2019	20,101
			05-01-2019	16,750
	05-01-2019	08-01-2019	21-01-2019	41,880
			21-01-2019	61,948
	25-01-2019		12-02-2019	44,090
	28-01-2019		12-02-2019	58,042
	12-02-2019		27-03-2019	4,423
	12-02-2019		25-03-2019	50,500
	05-03-2019		08-03-2019	41,862
	06-02-2019	11-02-2019	08-03-2019	41,005
			07-03-2019	21,262
	04-02-2019	07-02-2019	07-03-2019	32,590
			06-03-2019	46,363
	01-02-2019	04-02-2019	28-02-2019	26,474
			19-02-2019	16,400
	05-03-2019		28-3-2019	10,000

3. College Development Council Account
(Para – 5)

SI No.	DD No/Date	Date of Received	Amount (Rs)	Date of sent to Bank
01	830025/3.04.2018	09.04.2018	6,56,970	18.05.2018
02	830026/3.04.2018	09.04.2018	33,000	
03	830027/3.04.2018	09.04.2018	33,000	
04	830028/3.04.2018	09.04.2018	33,000	
05	391858/06.04.2018	07.04.2018	4,59,060	18.05.2018
06	391860/06.04.2018	07.04.2018	25,740	
07	972502/08.05.2018	08.05.2018	1,45,000	4.06.2018
08	972503/8.05.2018	08.05.2018	1,45,000	
09	972499/08.05.2018	08.05.2018	1,98,000	
10	619853/11.05.2018	14.05.2018	5,32,200	
11	619854/11.05.2018	14.05.2018	4,91,900	11.07.2018
12	830805/13.06.2018	15.06.2018	3,74,450	
13	412916/01.06.2018	01.06.2018	11,75,360	
14	347478/01.06.2018	13.06.2018	2,22,000	
15	782324/25.05.2018	13.06.2018	2,83,600	