



**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

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

**FOR THE YEAR
2019-2020**

**AUDIT REPORT ON THE ACCOUNTS OF ANDHRA UNIVERSITY,
VISAKHAPATNAM FOR THE YEAR 2019-2020**

Name of the Auditors : 1) Smt A.Kanaka Durga Devi,
Deputy Director
01-04-2019 to 15-09-2021

2) Sri D.Ramahandra Reddy,
Deputy Director (FAC)
16-09-2021 to 28-12-2021

3) Sri M.Vara Prasad,
Deputy Director
29-12-2021 to 31-12-2021

(List of Auditors – Overleaf)

Time taken for Audit : From : 1st November -2020
To : 31st December - 2021.

The following are the Executive Authorities during the year 2019-20:

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

Prof. G.Nageswara Rao
01-04-2019 to 16-07-2019

Prof. T.Bairagi Reddy
17-07-2019 to 31-03-2020

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

Prof. K.Niranjan
01-04-2019 to 05-07-2019

Prof. T.Byragi Reddy
06-07-2019 to 23-07-2019

Prof. V.Krishna Mohan
24-07-2019 to 31-03-2020

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

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

Names of Auditors for the Year 2019-2020

Sl No	Name of the Auditor	Designation
1	Sri V.Surya Rao	Assistant Audit Officer
2	Smt M.Vijayalakshmi	Assistant Audit Officer
3	Smt G.Demudamma	Senior Auditor
4	Smt M.Rameswari	Senior Auditor
5	Sri B.A.Venkata Rao	Senior Auditor
6	Kum T.Jayanthi	Senior Auditor
7	Smt K.Venkata Ratnam	Senior Auditor
8	Smt L.Lalitha Devi	Senior Auditor
9	Sri M.Ramu	Senior Auditor

A Brief Note on Andhra University

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

The University was formally inaugurated at Vijayawada on 26th April, 1926 with the districts of Srikakulam, Visakhapatnam, East Godavari, West Godavari, Krishna and Guntur under its jurisdiction. Dr.C.R.Reddy, who was the moving spirit behind the project, is the Founder Vice-Chancellor of the University. Later the Head-quarters of the University were 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, i.e., 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.

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 sanction and incur 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 Residential 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 2019-20, Andhra University, Visakhapatnam has **35** Auditable Institutions under its management. **The audit for the year 2019-2020 was conducted from November - 2020 to December-2021.**

AUDIT OBJECTIONS

As many as **130** Objections involving an amount of **Rs.45,20,38,233/-** were pointed out during the audit for the year 2019-20 as detailed in the **ABSTRACT OF AUDIT 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** was 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 Audit Objections/Observations.

GENERAL FINANCIAL REVIEW

The Government of Andhra Pradesh had released an amount of **Rs. 222.68** Crores towards Block Grant during the year 2019-2020 towards Pay & Allowances and Pensions.

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

- 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 Flexie Deposits. An amount of **Rs. 699.56 Crores** is deposited as Fixed Deposits and Flexi Deposits in various banks as per the Annual Account as detailed below. 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 2019-20 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 2019-2020 were renewed subsequently resulting in financial loss to the institution.

Investments: Flexie Deposits

Sl. No	Account	Amount (Rs)
1	Block Grant Account (A/c No.10428603363)	122,78,60,000.00
2	UGC Account (Account No.10428603147)	3,93,12,000.00
3	General Revenue Account (A/c No.10428603374)	61,96,80,000.00
4	Examination Account (Account No.105611011000144)	10,00,07,752.00
5	School of Distance Education Account – Academic Fees Account (Account No.3584214000023)	25,18,00,000.00
6	Deposit Fund Account (A/c No.10428602031)	5,56,52,000.00
7	Corpus Fund Account (A/c No.10428602097)	4,31,71,000.00
8	Endowment Fund Account (A/c No.10428602133)	21,38,000.00
9	College Development Council Account (A/c NO.105610011002048)	56,17,99,062.00
10	College Development Council Account (A/c NO.105610100045426)	135,69,65,208.00
11	Loans & Advances Account (A/c No.10428603465)	37,99,000.00
12	AU Contributory Pension Account (A/c No.30256924483)	14,23,47,000.00
13	AU Provident Fund Account (A/c No.10428602199)	22,65,50,000.00
14	AU CSIR Account (A/c No.10428602360)	44,000.00
15	Common Entrance Test Account (A/c No.105611100001149)	84,70,52,462.00
16	Directorate of Admissions Account (A/c No.105611100001158)	115,50,01,570.00
17	AU College of Arts & Commerce Academic Fee Account (A/c No.10428603192)	1,89,69,000.00
18	Dr. BR Ambedkar College of Law Academic Fee Account (A/c No.10428603216))	1,28,14,000.00
TOTAL		666,49,62,054.00

Investments: Fixed Deposits

Sl. No	Account	Amount (Rs)
1	General Revenue Account (A/c No.10428603374)	21,46,76,953.00
2	Corpus Fund Account (A/c No.10428602097)	3,67,15,871.00
3	Endowment Fund Account (A/c No. 10428602133)	10,42,796.62
4	AU Contributory Pension Scheme Account (A/c No.30256924483)	3,71,34,496.00
5	AU Provident Fund Account (A/c No.10428602199)	2,03,95,948.00
6	Directorate of Admissions Common Entrance Account (A/c No.105611100001158)	1,96,42,035.00
7	AU College of Arts & Commerce Account Deposit Fund Account (A/c No.10428602053)	10,74,000.00
TOTAL		33,06,82,099.62

Total of Flexi Deposits & Fixd Deposits

Type of Deposit	Amount (Rs)
Flexi Deposits	666,49,62,054.00
Fixed Deposits	33,06,82,099.62
TOTAL	699,56,44,153.62

GENERAL OBSERVATIONS

1. Maintenance of Annual Accounts :

The following are the audit observations in the A.U. Annual Accounts for the year 2019-2020:

- In many individual Accounts, the Opening and Closing Balances were differed with that of Cash Books and Bank Statements. This needs rectification and reconciliation and proper maintenance as per codal provisions.

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 has not been carried out with Bank Statements, the reasons for the difference could not be ascertained.

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	Opening Balance 21,492,70	Opening Balance (-) 474.38	21,967.08
		Closing Balance 15,937-70	Closing Balance (-) 5,13,619-38	5,29,557-08
2	School of Distance Education Academic Fee Account Syndicate Bank A/c No.358421400023	Opening Balance 27,611-11	Opening Balance (-) 98,93,386-16	99,20,997-27
		Closing Balance 92,251-04	Closing Balance (-) 1,87,70,425-13	1,88,62,676-17
3	School of Distance Education Expenditure Account Syndicate Bank A/c No.35843070000016	Opening Balance 1,35,993-61	Opening Balance (-) 1,67,02,921-09	1,68,38,914-70
		Closing Balance 8,12,797-61	Closing Balance (-) 32,31,878-91	40,44,676-52
4	AU Examination Account A/cNo.105611011000144	Opening Balance 61,87,085-06	Opening Balance (-) 27,67,491-09	89,54,576-15
		Closing Balance 57,85,102-10	Closing Balance 2,23,125-36	55,61,976-74
5	AU Exam Fee Payment Account A/c No.241101000082	Opening Balance 20,13,707-00	Opening Balance 18,49,264-21	1,64,442-79
		Closing Balance	Closing Balance	2,30,349-79

		13,28,95,447-00	13,26,65,097-21	
6	Examination Account SBI I Collect Account A/c No.33501463240	Opening Balance 71,53,096-40	Opening Balance 60,97,163-84	10,55,932-56
		Closing Balance 28,68,27,770-82	Closing Balance 1,44,65,875-20	27,23,61,895-62
7	Examination Account Certificate Fee Payment Account A/c No.241101000083	Opening Balance 2,34,61,323-00	Opening Balance 2,30,06,064-00	4,55,259-00
		Closing Balance 1,59,82,232-00	Closing Balance 1,46,77,570-55	13,04,661-45
8	Examination Account Tech Process Account A/c No.006005010847	Opening Balance 12,75,10,995-87	Opening Balance 12,58,53,226-04	16,57,769-83
		Closing Balance 6,97,49,983-32	Closing Balance 6,69,91,623-68	27,58,359-64
9	AU General Revenue Account A/c No.006005010847	Opening Balance 8,71,540-00	Opening Balance (-) 18,78,90,289-63	18,87,61,829-63
		Closing Balance 20,97,598-00	Closing Balance (-) 1,85,76,089.70	2,06,73,687-70
10	AU College of Science & Technology - TC Fee Deposit Account A/c No.33431437242	Opening Balance 9,81,976-50	Opening Balance 8,27,368-00	1,54,608-50
		Closing Balance 13,53,839-78	Closing Balance 12,42,409-70	1,11,430-08
11	AU College of Science & Technology – Board of Research Account A/c No.30326888516	Opening Balance 39,48,266-50	Opening Balance 36,73,817-00	2,74,449-50
		Closing Balance 48,77,970-70	Closing Balance 48,84,970-70	7,000-00
12	AU College of Science & Technology – ACD Fee Account A/c No.10428603205	Opening Balance 3,64,82,519-80	Opening Balance 3,42,39,458-80	22,43,061-00
		Closing Balance 1,40,12,434-70	Closing Balance 1,24,13,418-70	15,99,016-00
13	AU College of Science & Technology – Scholarship Account A/c No.10428602814	Opening Balance 5,25,88,882-83	Opening Balance 49,99,737-83	4,75,89,145
		Closing Balance 2,68,26,861-83	Closing Balance 2,68,07,413-83	19,448-00
14	AU College of Science & Technology – Receipts & Charges Account A/c No.10428603501	Opening Balance 13,75,055-24	Opening Balance 13,75,055-24	---
		Closing Balance 13,50,761-24	Closing Balance 13,51,410-24	649-00
15	Deposit Fund Account Account A/c No.1428602031	Opening Balance 50,480-00	Opening Balance (-) 2,49,21,736-00	2,49,72,216-10
		Closing Balance 50,334-36	Closing Balance (-) 46,22,867-27	46,73,201-63

2. Other Observations :

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

On observation, it is noticed that an amount of **Rs.37,000/-** 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. 3,53,930/-** and it needs to be recovered from the persons held responsible. **(Para No.13.1 of the Audit Report)**

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

During the audit, it is observed that much of the print works of the university were entrusted to outside agencies though there exists a Printing Press in University. Instead of making the Printing Press compatible and upgraded to the present day requirements, the university authorities chose to entrust much of the print jobs to the outside agencies. This results in under utilisation of the services of the men and machinery in Printing Press. As verified from the School of Distance Education Account, Andhra University, Visakhapatnam an amount of **Rs.71,22,612/-** has been spent on print works that were entrusted to outside 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 as the relevant provisions were not produced to Audit.

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 & Plant Register :

The items purchased, such as Computers, Computer Peripherals, Air Conditioners, Almirahs etc. have to be entered in the Tools & Plants Register. 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 & 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 & Plants Register and consumable items should be entered in the Stock Register. In the event of transfers, the individuals, who maintain the Tools & Plants Register and Stock Registers, and the Heads of the Departments, should invariably hand over the charge of the items entered in the Tools & 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.

iii) Non- maintenance of Register of Old & Unserviceable Material :

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 Materials. 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 Materials 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.

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 and vital record of permanent in nature as per A.P. Revised Pension Rules, 1980 and Fundamental Rules. The Register of Service Registers is not furnished to Audit.

6. 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 Accounts Section as it contains all the details of the cheques received and issued by the institution.

7. Demand Drafts not realised within the time – Loss to the institution :

On verification, it is noticed that the Demand Drafts were presented by the students in huge number for various purposes such as payment of fees, for obtaining certificates etc. as means of the payment of money. But, these Demand Drafts are not being presented to the respective banks in time for their realisation. This causes huge loss of interest to the institution. There seems to be no proper mechanism in University to monitor the Demand Drafts and their realisation 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.

8. 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:

Sl No	Year	Amount (Rs)
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 2019-2020 are given below :

Gross Receipts : Rs. 596,48,38,642-57

Gross Charges : Rs. 481,79,13,090-90

Receipts :

Sl. No	Account	Details of Receipt As per Annual Account	Amount (Rs)
1	Block Grant Account	From Government as Block Grant	77,40,64,181.82
2	CFMS Treasury Account	Block Grant from Government	204,58,28,247.70
3	General Revenue Account	Academic Fee, Leases etc. Account	46,19,28,077.17
4	Examination Account	Receipts	3,46,13,786.00
		Certificates, Revaluation Fee etc	8,13,46,153.00
		Towards Examination Fees & others	13,65,19,855.00
		SBI-I Collect Account	10,12,55,124.00
		Tech Process Account	25,82,51,985.00
5	College Development Council (CDC) Account	Affiliation Fee, Registration Fee etc	15,15,07,007.01
		Affiliated Colleges Inspection Fee	1,07,31,617.00
6	UGC Account	UGC Grant Account	4,19,61,053.00
		Grants	76,49,307.00
7	School of Distance Education Account	Collection Account	1,01,900.00
		Academic Fee Account	40,93,61,407.03
8	Deposit Fund Account	Ongoing Projects Account	7,80,03,571.28
9	Self Finance Account	Receipts	9,10,897.39
10	Bay of Bengal Account	Ongoing / New Projects Account	4,49,684.00
11	Corpus Fund Account	Corpus Fund	78,38,046.00
12	Endowment Fund Account	Donations Account	22,30,536.62
13	Loans & Advances Account	Recoveries of Loans and Advances	65,54,949.00
14	Yoga Account	Fees & Interest Account	21,11,173.75
15	Contributory Pension Scheme Account	Contributions from Employees	15,28,60,649.19
16	Provident Fund Account	Contributions from Employees	22,45,54,696.60
17	Population Research Centre Account	Funds from Government of India for on-going projects	58,98,626.50
18	NSS Account	Grant from AP Govt.	1,35,66,397.00

19	IUT & ICGS Account (Sports & Talent Account)	Interest received etc.	2,19,423.00
20	AU DST Deposit Fund Account	Grants from Government	3,47,63,616.00
21	AU CSIR Account	CSIR Funds etc.	27,334.00
22	EMD & Security Deposit Account	EMDs & Security Deposits	1,39,14,149.14
23	Defence Education Programme Account	Grant from Government	1,43,09,695.00
24	RUSA Funds Account	RUSA Grant received from the Government	22,22,616.50
25	AU Common Entrance Test Account	Fee collection from students	9,00,62,916.97
26	Directorate of Admissions Account	Admission Fee, Tuition Fee etc.	13,31,06,628.27
27	AER Centre Account	Grants from Government	1,77,72,291.00
28	AU ICSSR Project Account	Grants from Government	74,22,309.00
29	AU College of Arts & Commerce Account	Academic Fee Account	1,71,51,505.63
		Deposit Fund Account	33,56,021.00
		Tuition Fee Payment Account	1,78,28,233.00
		Scholarship Account	2,79,56,533.00
30	AU College of Engineering (Autonomous) Account	Maintenance Fund Account	5,37,478.00
		Staff Development Fund Account	9,11,259.00
		Corpus Fund Account	5,84,805.00
		Depreciation Fund Account	5,55,841.00
		Endowment Account	1,13,41,004.00
		Accreditation Account	73,67,845.00
		Deposit Fund Account (A/c No.133311011000081)	20,14,98,480.00
		Scholarship Account (A/c No.30232316199)	93,354.00
		AICTE Stipend Account	18,97,329.00
		Visweswarayya Ph.D Scheme Account	86,43,644.00
		AUCET Account	38,459.00
		Scholarship Account (A/c No.3064272749)	1,74,05,132.00
		General Account	50,000.00
		Registrar Account	47,46,620.00
Deposit Fund Account (A/c No.10228071435)	5,31,33,596.00		
31	AU Engineering College for Women Account	Registrar Tuition Fee Account (A/c No.219511100000380)	3,25,61,585.00
		Tuition Fee Account	2,45,48,194.00
		Scholarship Account	3,45,30,645.00
		Special Fee Account	26,59,017.00
		Department & Miscellaneous Accounts	8,15,294.00
		The Chief Warden Account	25,48,247.00
		Registrar Tuition Fee Account	1,45,35,315.00

		(A/c No.241101000124)	
32	AU College of Science & Technology Account	Scholarship Account	6,11,98,390.00
		Receipts & Charges Account	2,50,000.00
		Board of Research Account	12,11,338.00
		TC Fee Deposit Account	5,26,918.00
		Academic Fee Account	2,31,75,485.00
33	Dr BR Ambedkar College of Law Account	Principal Account	30,02,973.00
		Academic Fee Account	1,22,55,662.00
		Scholarship Account	54,08,964.00
34	IASE Account	Scholarship Account	9,10,564.00
		Academic Fee Account	33,58,350.00
		Principal Account	3,06,417.00
		Projects & Seminars Account	1,21,263.00
35	AU College of Pharmaceutical Sciences Account	Scholarship Account	57,36,824.00
		Principal Account	37,37,848.00
		Academic Fee Account	3,24,22,304.00
TOTAL			596,48,38,642.57

Charges:

Sl. No	Account	Details of Charges As per Annual Account	Amount (Rs)
1	Block Grant Account	Towards Salary & Pension	190,46,44,103.77
2	CFMS Treasury Account	Salaries & Pensions	154,47,31,639.70
3	General Revenue Account	Works, Development, Academics etc.	30,94,04,983.67
4	Examination Account	Towards Paper Setting, TA, DA, Stationary, Printing etc	11,79,03,525.00
5	College Development Council Account	Affiliated Colleges Inspection Expenditure	15,68,619.00
6	UGC Account	Towards Remunerations & Projects etc	2,60,03,463.60
		Recurring Charges	10,53,910.50
7	School of Distance Education Account (Expenditure Account)	Expenditure towards general maintenance, remuneration etc.	4,69,21,801.00
8	Deposit Fund Account	Ongoing Projects	8,21,90,686.53
9	Self Finance Account	Salaries etc.	9,95,63,555.00
10	Bay of Bengal Account	Ongoing / New Projects	1,15,67,619.50
11	Corpus Fund Account	Bank Charges	3,737.00
12	Endowment Fund Account	Lectures, Seminars etc.	2,34,803-50
13	Loans & Advances Account	Expenditure towards Loans and Advances	3,25,03,322.50
14	Yoga Account	Towards Salaries & Contingencies	19,05,387.70

15	Contibutory Pension Scheme Account	Contributory Pension Payments	12,36,627.00
16	Provident Fund Account	Towards payments of Provident Fund	29,99,60,014.00
17	Population Research Centre Account	Expenditure on Projects	62,23,815.50
18	NSS Account	Programme Expenditure	96,33,364.00
19	IUT & ICGS Account (Sports & Talent Account)	Expenditure towards Tournaments	61,04,265.50
20	DST Purse Account	Expenditure towards DST Programs	2,71,970.00
		Expenditure towards DST Programs	59,57,802.00
21	AU CSIR Account	Expenditure towards CSIR Programs	11,45,763.00
22	EMD & Security Deposit Account	Refund of Deposits	70,13,237.00
23	Defence Education Account	Expenditure towards Defence Education Programme	31,40,082.70
24	RUSA Funds Account	Expenditure towards RUSA Works and purchase of equipment etc.	5,69,10,273.50
25	AU Common Entrance Test Account	Expenditure towards conducting of Common Entrance Test	60,00,113.00
26	Directorate of Admissions Account	Towards salaries of the Teaching Staff	3,77,87,854.50
27	AER Centre Account	Salaries, TA & DA etc.	1,58,05,829.00
28	AU ICSSR Project Account	Expenditure towards Projects	34,79,842.50
29	AU College of Arts & Commerce Account	Academic Fee Account	3,394.80
		Deposit Fund Account	13,35,928.88
		Scholarship Account	42,28,231.00
30	AU College of Engineering (Autonomous) Account	Endowment Fund Account	8,97,109.00
		Scholarship Account (A/c No.30232316199)	1,96,000.00
		AICTE Stipend Account	7,88,000.00
		Visweswarayya Ph.D Scheme Account	60,41,933.00
		Scholarship Account (A/c No.3064272749)	1,41,55,870.00
		General Account	3,90,26,655.00
31	AU College of Engineering for Women Account	Deposit Fund Account (A/c No.10228071435)	77,87,404.00
		Tuition Fee Account	2,81,05,585.20
		Scholarship Account	87,29,200.00
		Special Fee Account	54,504.00
		Department & Miscellaneous Accounts	7,23,676.32
32	AU College of Science & Technology Account	The Chief Warden Account	18,71,628.00
		Scholarship Account	3,93,90,714.00
		Receipts & Charges Account	2,73,645.00
33	Dr. B.R.Ambedkar College of	TC Fee Deposit Account	1,13,585.62
		Principal Account	19,67,757.00

	Law Account	Scholarship Account	63,09,840.41
34	IASE Account	Scholarship Account	8,00,695.80
		Principal Account	3,21,049.70
		Projects & Seminars Account	1,75,390.00
35	AU College of Pharmaceutical Sciences Account	Scholarship Account	1,15,51,595.00
		Principal Account	24,26,491.50
TOTAL			481,79,13,090.90

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)	936	239	697
2	Non-Teaching Staff (Permanent)	3,251	1,244	2,007
TOTAL		4,187	1,483	2,704
3	Teaching Staff (Temporary)	---	116	---
4	Non-Teaching Staff (Temporary)	---	1,095	---

TOTAL ABSTRACT OF AUDIT OBJECTIONS

CONSOLIDATED AUDIT REPORT on the Accounts of ANDHRA UNIVERSITY, VISAKHAPATNAM for the YEAR 2019-2020

Sl No	Code No	Annexure No	No of Paras	Amount (Rs)
1	1	I	18	---
2	3	II	1	---
3	7	III	9	5,69,42,421.00
4	8	IV	6	3,86,11,315.00
5	9	V	57	25,50,77,851.00
6	10	VI	2	81,38,719.00
7	11	VII	17	6,77,86,036.00
8	12	VIII	1	---
9	13	IX	2	7,66,882.00
10	14	X	8	1,09,23,057.00
11	15	XI	1	19,480.00
12	18	XII	4	1,02,34,942.00
13	22	XIII	4	35,37,530.00
TOTAL			130	45,20,38,233.00

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 2019-20 – Opening and Closing Balances of the Bank Statements differ with Annual Account – Needs Rectification.

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 has not been carried out with Bank Statements, the reasons for the difference could not be ascertained. Immediate action would need to be taken to carry out reconciliation of Cash Book with Bank Statement and Annual Account and produce the same to audit for verification.

(Para No.1 of the Audit Notes)

Sl No	Name of the Account	Opening/ Closing Balance as per Bank Statement	Opening/ Closing Balance as per Annual Account	Difference (Rs)
1	School of Distance Education Account SBI A/c No.10428602531	Opening Balance 21,492.70	Opening Balance (-) 474.38	21,967.08
		Closing Balance 15,937.70	Closing Balance (-) 5,13,619.38	5,29,557.08
2	School of Distance Education Academic Fee Account Syndicate Bank A/c No.358421400023	Opening Balance 27,611.11	Opening Balance (-) 98,93,386.16	99,20,997.27
		Closing Balance 92,251.04	Closing Balance (-) 1,87,70,425.13	1,88,62,676.17
3	School of Distance Education Expenditure Account Syndicate Bank A/c No.35843070000016	Opening Balance 1,35,993.61	Opening Balance (-) 1,67,02,921.09	1,68,38,914.70
		Closing Balance 8,12,797.61	Closing Balance (-) 32,31,878.91	40,44,676.52

PARA NO – 1.2

Audit of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20 – Non-reconcillation of the Opening and Closing Balances of Cash Books and Bank Pass Books – The Cash Books of the Accounts not updated - Needs immediate action.

During the course of the audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that the Opening and Closing Balances of the Cash Books of different accounts have not been updated in the Cash Books. This resulted due to non-reconcillation of the accounts. The cash Books are not updated and not depicting either the Opening or Closing Balances. This is irregular.

The details are given below :

SI No	Bank Account Details	Opening Balance as on 01-04-2019		Closing Balance as on 31-3-2020	
		As per Bank Pass Book	As per Cash Book	As per Bank Pass Book	As per Cash Book
1	State Bank of India Current Account A/C No: 10428602531	21492.70	Not noted	15,937.70	Not arrived
2	Bank Statement-Academic Fee A/c Syndicate Bank Saving Account No: 35842140000023	27611.11	Not noted	92251.04	Not arrived
3	Syndicate Bank Current Account No: 35843070000016	135993.61	Not noted	812797.61	Not arrived

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. Further bank statement for ACD account not furnished to audit.

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.2 of the Audit Notes)

PARA NO – 1.3

Audit on the Accounts of School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20– Variation of amounts in different statements of Accounts – Held under objection- Needs immediate action for rectification.

During the course of the audit on the accounts of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that there is a 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 Demand Drafts received along with applications for admissions/Examinations/ Tuition fees /ODs e.t.c., at the Demand Drafts receiving Counter (DD Cell), will be given a sequential number and will be forwarded to Computer section. All the Demand Drafts amount will be computerized category wise and sending to Accounts section to send to bank for collection of Demand Drafts and posting that amount on credit side of the cash book as receipt.

In the above procedure the following lapses were noticed:

- 1) The Demand Drafts no and amount were not recorded in Demand Drafts Register of computer section. This leads to non-arrival of total number of Demand Drafts and amount.
- 2) In DD Cell Register the following observations are noted
 - a) Demand Drafts are entered with sequential number date wise with amount ,but it is noted there is a difference in total number of Demand Drafts which is shown as in the following table and also amount of the Demand Draft was not noted. As such there is no scope for cross check whether all the Demand Drafts sent to bank were collected and credited to School of Distance Education Account.
 - b) During further verification ,the following Demand Drafts are not taken to Accounts Section from DD Cell. Hence whether these Demand Drafts are presented to the bank could not be verified in the audit.

Some of the instances are detailed below:

Sl. No	Date : 03-04-2019		Number of Demand Drafts Entered in DD Register	Number of Demand Drafts to be entered	Difference
	Starting number of the sequential number	Ending number of the sequential number			
1	00000678	00000898	62	221	159
2	00000900	00001055	167	156	11
3	00001057	00001061	5	5	-
4	00001062	00001343	42	282	240
5	00001347	00001626	201	280	79

C) During further verification, the following Demand Drafts are not taken to Accounts Section from DD Cell .Hence whether these Demand Drafts are presented to the bank could not be verified in the audit.

Date	Sequential number	Number of Demand Drafts according to Bankwise	Amount
11-07-2019	42626-42852	73	281675
12-07-2019	42625-42832	45	71380

- 3) There is a difference between total arrived by the Accounts Section and total amount of other statements. Amount in respect of Demand Drafts only detailed below :

As per the statement Given by Computer Section (all fees through Demand Drafts) 2019-20	As Per the Register of Accounts Section. List of Demand Drafts Sent to bank	As per R & C Statement of Annual Accounts Demand Drafts Total except other Receipts (Flexis, Interest etc.)	As per the Statement of Receipts given by Accounts wing As per Posting Register (ledger)	As per Cash Book related to Account No: 35842140000023
1	2	3	4	5
Not submitted	22,73,43,822/-	24,79,37,919/-	24,19,26,894/- Except SBI. (Posting Register in respect of SBI not produced. Hence total amount could not be arrived at)	23,79,78,023/- (Except SBI)

- 4) No reconciliation of the cash book balance and bank book balance was done.

Necessary immediate action need to be taken to rectify the above discrepancy and produce to audit.

PARA NO – 1.4

Audit on the Accounts of College of Science and Technology, Andhra University, Visakhapatnam for the year 2019-20 - 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 2019-20, 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:

Sl. No	Account particulars	Bank Account No	Opening Balance as on 01-04-2019		Closing Balance as on 31-3-2020	
			As per Cash Books	As per Pass Books	As per Cash Books	As per Pass Books
1	Scholarship Account	10428602814	Not entered	5,25,88,882-83	Not arrived	2,68,26,861-83
2	Science & Tech Account	10428603501	Not entered	13,75,055-24	Not arrived	13,50,761-24
3	ACD Fee Account	10428603205	Not entered	3,64,82,519-80	Not arrived	1,40,12,434-70
4	TC Fee Account	33431437242	Not entered	9,81,976-50	Not arrived	13,53,839-78
5	BOR Account	30326888516	Not entered	39,48,266-50	Not arrived	48,77,970-70

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.

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 of the Science Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 2019-20, 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 01-04-2019		Closing Balance as on 31-3-2020	
		As per cash books	As per pass books	As per cash books	As per pass books
Savings Account	00000010428602213	Not entered	17,57,637.50	Not entered	3,43,257.50

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 – 1.6

Audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2019-20 – Variation in Opening & Closing Balance of Cash Book & Annual Account and Pass Book – Irregular – Held under objection – Needs rectification

During the course of the audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2019-20, 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)	Closing Balance (Rs)
Annual Account	(-) 2,49,21,736.10	(-) 46,22,867.27
Cash Book	1,59,58,757.08	(-) 40,33,762.67
Pass Book	50,480.00	50,334.36

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.

PARA NO – 1.7

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Non- Maintenance of separate Cash Books for various Bank Accounts i.e., Syndicate Bank, Andhra Bank And State Bank of India – Irregular - Needs Immediate action.

During the course of the audit on the Accounts of the Ladies Hostel, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that the separate Cash Books are not being maintained in Ladies hostel account.

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. The cashbook shall be closed daily and closing balance recorded in both figures and words.

Bank Name	Account Number
Syndicate Bank	35822010025837
Andhra Bank	035110011022192
State Bank of India	00000038275456286

It is the bounded duty of the accounts section to see that all the financial transactions related to all accounts shall be incorporated and reflected in consolidated account. But the same was not done by the accounts section which is irregular. In view of the above defects the correctness of the financial position and closing balance could not be ascertained and

certified in audit. Hence, action would need to be taken to maintain cash book. The Executive Officer is hereby requested to issue suitable instructions for revision of consolidated account and produced the same to audit for verification and get certification by the audit.

Hence, immediate action would need to be taken and compliance may be produced to audit for verification. (Para No.2 of the Audit Notes)

PARA NO – 1.8

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 - Non-production of Cash Book & Bank Statement of Andhra Bank Account,R.K.Mission– Immediate action required.

During the course of the Audit of the Ladies Hostel Account,Andhra University, Visakhapatnam for the year 2019-20, it is noticed that the institution has not taken any action for the maintenance of Cash Book & Bank Account of Andhra Bank, R.K.Mission. It is further observed that files related to the account were not produced to Audit.

It is the bounded duty of the accounts section to see that all the financial transactions related to all accounts shall be incorporated and reflected in consolidated account. But the same was not done by the accounts section which is irregular. In view of the above defects the correctness of the financial position and closing balance could not be ascertained and certified in audit. Hence, action would need to be taken to maintain cash book. The Executive Officer is hereby requested to issue suitable instructions for revision of consolidated account and produced the same to audit for verification and get certification by the audit.

Hence, immediate action would need to be taken and compliance may be produced to audit for verification. (Para No.10 of the Audit Notes)

PARA NO – 1.9

Audit of the Account of Sports & Talents Account, Andhra University, Visakhapatnam for the year 2019-20- Amount Shown as Receipt in Cash Book but not Deposited in Pass Book – Needs review and Necessary action. (Rs.46,028/-)

During the course of the audit on the accounts of the Sports & Talents for the year 2019-20, it is noticed that an amount of Rs.46,028/- was shown as receipt realised as per cash book during the year as detailed below:

Date	Particulars	Amount (Rs)
25-09-2019	Credit unknown Interest	46,028/-

As per procedure every receipt must be deposited in the bank account concerned. But the above amounts not found in bank account. It is crystal clear 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.46,028/- from the persons held responsible under intimation to audit.

PARA NO – 1.10

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2019-20 - Improper maintenance of Cash Books - Non- Reconciliation of the Cash Book with Bank Statements – Immediate action required.

As per Sub Rule-3 of TR-10 and Sub Rule-2 of TR-1 of AP Treasury Rules, 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.

During the course of audit, it is observed that the Main Cash Book of Andhra Bank is being maintained for receipt and charges. 5 other Cash books are maintained for receipt only like Examination fee in ICICI and SBI Banks. The Cash Books of ICICI and SBI Banks are not being maintained properly. Receipt particulars are not recorded in Cash books. At the end of the year abstract of Account i.e., Opening balance, Month wise receipt, expenditure and Closing balance was pasted and signed by the Superintendent of the section. The reconciliation of the figures of Cash Book with the figures of the Bank Statements and the opening balances and closing balances were not reconciled.

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. As such, the financial status of the institution could not be assessed.

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.

Sl. No	Bank Account No.	Opening Balance		Closing Balance	
		as on 01-04-2019		as on 31-3-2020	
		As per Cash Book	As per Pass Book	As per Cash Book	As per Pass Book
1	241101000082 ICICI	20,13,707-00	20,13,707-00	13,28,95,447-00	13,28,95,447-00
2	241101000083 ICICI	2,34,61,323-00	2,34,61,323-00	1,59,82,232-00	1,59,82,232-00
3	6005010847 ICICI	12,75,10,995-87	12,75,10,995-87	6,97,49,983-32	6,97,49,983-32

4	10428602144 Sate Bank of India	51,968-95	51,968-95	51,964-95	51,964-95
5	33501463240 Sate Bank of India	71,53,096-40	71,53,096-40	28,68,27,770-82	28,68,27,770-82
6	105611011000144 Andhra Bank	81,01,501-00	61,87,085-06	1,99,46,084-00	57,85,102-10

PARA NO – 1.11

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2019-20 – 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.

S N o	Name of the Account	Opening Balance as on 01-04-2019			Closing Balance as on 31-03-2020		
		As per Bank Book	As per Annual Account	Difference	As per Bank Book	As per Annual Account	Difference
1	241101000082, ICICI	20,13,707-00	18,49,264-21	1,64,442-79	13,28,95,447-00	13,26,65,097-21	2,30,349-79
2	241101000083, ICICI	2,34,61,323-00	2,30,06,064-00	4,55,259-00	1,59,82,232-00	1,46,77,570-55	13,04,661-45
3	6005010847, ICICI	12,75,10,995-9	12,58,53,226-00	16,57,769-83	6,97,49,983-32	6,69,91,623-68	27,58,359-64
4	33501463240, SBI	71,53,096-40	60,97,163-84	10,55,932-56	28,68,27,770-80	1,44,65,875-20	27,23,61,895-60
5	105611011000144, Andhra Bank	61,87,085-06	27,67,491-09	34,19,593-97	57,85,102-11	22,31,25-36	55,61,976-75

PARA NO – 1.12

Audit of the U.G.C Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 2019-20, 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 the sub-ordinates do not commit fraud, misappropriation or any other irregularity.

The details are given below :

Details	Opening Balance As on 01-04-2019	Closing Balance As on 31-3-2020
As per Cash Book	27,04,256.40	10,906.50
As per Annual Account for the Year 2019-20	(-) 38,23,666.40	(-) 14,03,831.60
Difference	11,19,410.00	13,92,925.10

PARA NO – 1.13

Audit of the U.G.C Account, Andhra University, Visakhapatnam for the year 2019-20 – Reconciliation of the Cash Book with Bank Statement – Immediate action required.

During the course of the audit of the U.G.C Account, Andhra University, Visakhapatnam for the year 2019-20, the reconciliation of the figures of Cash Book with the figures of the Bank Statement was done. But , as verified the cash book , the following defects were noticed :

- a) The reconciliation was done duly ignoring the difference of Opening Balances of Cash Book and Bank Statement as on 01-4-2019 i.e., Rs.27,15,134.00 (i.e. (-) 27,04,256.40 – 10,876.00) there by ignoring the purpose of reconciliation.

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 maybe produced to audit.

PARA NO – 1.14

Audit on the Accounts of Press & Publications Account, Andhra University, Visakhapatnam for the year 2019-20 -Opening and closing balances of cash books not reconciled with pass book balances-Needs immediate rectification:

During the course of audit on the account of Press & Publications for the year 2019-20, 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 01-04-2019		Closing Balance as on 31-3-2020	
	As per cash book	As per pass book	As per cash book	As per pass book
10428602520	14,19,515.55	16,50,357.55	16,50,357.55	18,39,267.55

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 – 1.15

Audit of the Pension Account, Andhra University, Visakhapatnam for the year 2019-20 – No separate Cash Book and account is maintained for Pension Funds – Needs Immediate action

On verification, it is noticed that the Salaries and Pensions are being operated as one Account vide **S.B.I. A.U. Campus Account No - 30256924483**. There is no separate account maintained for Pension Fund duly recording the receipts and payments of pension and pensionary benefits e.t.c. Pension Fund Account has to be operated separately to record the transactions relating to the receipts and payments of Pension and other Pensionary benefits. The Pension Fund shall not be utilized or diverted for any other purpose other than payment of Pensionary benefits. The Register of Grants Received was also not produced to verify the correctness of grants received from the Government towards Salaries and Pensions.

(Para No.1 of the Audit Notes)

PARA NO – 1.16

Audit of the Contributory Pension Scheme (CPS) Account, Andhra University, Visakhapatnam for the year 2019-20 – Reconciliation between Cash Book and Bank Statement – Not carried out in an authentic and scientific way - Needs Immediate action.

As per the Bank Statement, the Opening Balance as on 01-04-2019 is Rs.50,607-81 and Closing Balance is shown as Rs.10,184-00 as on 31st March 2020 and the same was reconciled as detailed below. But, as seen from the Cash Book and the Statement of Receipts and Charges, it is noticed that the Receipts and Charges were simply tallied with the figures of Annual Accounts without actually arriving at the figures. For instance, an amount of Rs.16,307/- is shown as receipt towards Income Tax deduction at Page No.39 of the Cash Book. But, the same is not found in the Bank Statement. This is done simply to tally the Receipts and Charges Statement. On verification of the Cash Book with Bank Statement, the subscription towards Contributory Pension Scheme contributions along with FDR realised were Rs 10,79, 62 ,514/-. But, in Annual Accounts, it was shown as 18,47,05,963/-. The expenditure was shown as Rs18,07,18,123/-. This discrepancy between Bank Statement & Cash Book with Annual Account would need to be reconciled.

(Para No.2 of the Audit Notes)

RECEPITS & CHARGES

Opening Balance as on 01-04-2019	:	Rs.	50,607-00
Receipts as per Cashbook	:	Rs.	10,79, 11,907-00
			<hr/>
TOTAL	:	Rs.	10,79,62,514-00

Charges (-) : Rs 3,83,54,816-00

Details of Charges :

Investment in F.D.R	Rs	3,71,34,685-00
Payment of CPS	Rs	12,19,482-00
Bank Charges	Rs.	<u>649-00</u>
Total	Rs.	<u>3,83,54,816-00</u>

		Rs	6,96,07,698-00
Amount in sweep	(-)	Rs	6,55, 69,252-00
			<hr/>

Closing Balance as per Cash Book : Rs 40,38,446- 00

RECONCILIATION

Closing Balance as per Cash Book as on 31-03-2020 : **Rs. 43,38,446-00**

Un-cashed cheques issued during 2019-20 : (-) **Rs. 40,28,262-00**

Closing Balance as per Bank Statement as on 31-03-2020 : **Rs. 10,184-00**

As per Annual Account Receipt and charges.

Opening Balance : Rs. 50,607-81

RECEIPTS

CPS subscriptions	: Rs. 19,01,716-00	
CPS pension	: Rs. 6,88,75,046-00	
Bank Charges	: Rs. 649-00	
Realization of Flexis	: Rs. 7,67,77,560-19	
Interest on FDR	: Rs. 53,05,678-00	
Realization of FDRsRs	: Rs. 3,18,45,314-00	
Total	: Rs. 18,47,05,963-19	Rs. 18,47,05,963-19
		Rs. 18,47,56,571-00

CHARGES

Payment of CPS	: Rs. 12,19,482-00	
Bank Charges	: Rs. 649-00	
TDR on FDR	: Rs. 16,496-00	
Interest on FDR	: Rs. 3,71,34,496-00	
Interest on Flexis	: Rs. 14,23,47,000-00	
Total	: Rs. 18,07,18,123-00	Rs. 18,07,18,123-00
Closing Balance		Rs. 40,38,448-00

PARA NO – 1.17

Audit of the Salary Account, Andhra University, Visakhapatnam for the year 2019-20 – Discrepancies between Cash Book and Bank Statement – Needs reconciliation.

Payment of Pensions was met from the Block Grant released from the State Government. It is the main source of income to the University. After exhaust of the Block grant, the payments were made from other resources of university. On verification the cash book it is noticed that an amount of Rs **2,22,68,10,900 was** received from the State Government as Block Grant during the year 2019-2020 is as detailed below.

Sl. No.	Block grant	Date	Amount (Rs)
1	1 st Quarter	Dtd. 28-05-2019	83,32,50,000 - 00
2	2 nd Quarter	Dtd. 25-09-2019	46,45,20,300 - 00
3	3 rd Quarter	Dtd. 14-11-2019	46,45,20,300 - 00
4	4 th Quarter	Dtd. 10-01-2020	46,45,20,300 - 00
Total			2,22,68,10,900- 00

RECEIPTS

Block Grant received from State Government : **Rs. 2,04,58,28,247-70**
Total : **Rs. 2,04,58,28,247-70**

CHARGES

TS & NTS Salaries : Rs. 1,04,86,62,799-70
Pension : Rs. 85,15,17,476-00
Arrears & Pension Arrears : Rs. 90,03,191-00
Gratuity Payment : Rs. 5,55,47,270-00
Commutation : Rs. 8,03,01,608-00
Funeral Expenses : Rs. 7,95,903-00
Rs. 2,04,58,28,247-70
Recoveries (I T, PF etc.,) (-) : Rs. 50,10,96,608-00
Total : **Rs. 1,54,47,31,639-70** : (-) **Rs. 1,54,47,31,639-70**
Recovery Amount Transferred to Block Grant Account : (-) **Rs. 50,10,96,608-00**
Closing Balance : **Rs. NIL**

Reconciliation between the cashbook with passbook along with Annual account was also not done. In absence of the same the amount involved for payment of pensionary benefits was not known. The figures shown in annual a/c has to be reconciling with the cash book and bank statement as on **31-3-2020** and produced for verification in audit.

PARA NO – 1.18

Audit on the account of A.U General Revenue, Andhra University, Visakhapatnam for the year 2019-20 –Non-Reconciliation of the Cash Book with Bank Statement – Immediate action required.

During the course of the audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 , it is observed that the opening and closing balances of cash books were not reconciling with the balances of pass books as detailed below:

Details	Opening Balance As on 01-04-2019	Closing Balance As on 31-3-2020
Bank Statement State Bank of India Current Account No : 10428603374	8,71,540.00	20,97,598.00
As per Cash Book	(-) 12,51,87,497.14	(-) 1,85,76,089.70

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.

ANNEXURE – I

CODE NO: 1

(Variation In Account Figures)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount involved (Rs)
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	---
14	14	---
15	15	---
16	16	---
17	17	---
18	18	---
TOTAL	18	NIL

CODE NO: 3

Diversion of Grants/Funds

PARA NO – 3.1

**Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2019-20
– Transfer of funds one head of account to another head of account-Needs action :**

As verified from the Cash Book an amount aggregating to **Rs. 41,00,00,000-00** was transferred to Block Grant from Examination Account for payment of salaries to the Teaching and Non-teaching Staff on reimbursement basis. But the same was not yet reimbursed till the close of Audit.

Section 49 of AP. Universities act 1991 envisages that earmarked duly funds for specific purposes should not be diverted without prior permission of the Government. It was however observed that large scale diversions of grants/funds were made during the year from one account to another account without specific permission of government diversion of funds illustrated below. The amount so diverted would need to be transferred to the connected account and credit particulars produced to audit.

Hence, early action would need to be taken to reimburse the same and credited to Examination account and adjustment particulars produced to audit for verification.

Sl No	Vr No. & Date	Sanction Order No & Date	Amount (Rs)
1.	01/29-04-2019	A-I(5)/BG/2019-20,Dt:27-04-2019	13,00,00,000-00
2.	02/03-07-2019	A-I(5)/BG/2019-20,Dt:29-04-2019	1,00,00,000-00
3.	03/30-03-2020	A-I(5)/BG/2019-20,Dt:27-04-2019	27,00,00,000-00
Total			41,00,00,000-00

ANNEXURE - II

CODE NO: 3
(DIVERSION OF GRANTS/FUNDS)

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs)
1	3-1	---
TOTAL	1	---

CODE NO: 7

NON-COLLECTION OF DUES
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 2019-20 - 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 are pending 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.6 of the Audit Notes)

The Statement of Demand, Collection & Balance (DCB) and the list of students for the year 2019-20 has been produced to audit. As verified, from the DCB Register Caution Deposit was collected from inmates as per the rates fixed by the Authorities.

As per the statement showing the particulars of hostel inmates dues for the Academic Year from 2018-19 & 2019-20 produced to audit, the total dues yet to be collected from students as on the date of audit up to 2019-20 is **Rs. 1,53,74,590.15/-**. On enquiry, no action has been initiated till today for collection of the same.

Dues from Out-Going Students (Arts & Commerce) from 2018-19 & 2019-20:

Year	Dues from 1st year Students	Dues from 2nd year Students	Total Amount (Rs)
2018-19	NIL	58,55,886-15	58,55,886-15
2019-20	43,39,586-34	51,79,117-66	95,18,704-00
Total	43,39,586-34	1,10,35,003-81	1,53,74,590-15

3. Ladies Hostel : (Para No.7 of the Audit Notes)

The D.C.B. (Demand – Collection – Balance) Statement along with the list of inmates in hostel, who are eligible for scholarships, has not been produced to audit. 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.

Scholarship Amount due from the Government:

Year	Dues from Science Students	Dues from Arts Students	Total Amount (Rs)
2014-15	14,760	20,898	35,658
2015-16	25,112	7,380	32,492
2016-17	90,982	66,348	1,57,330
2017-18	12,25,300	6,25,580	18,50,880
2018-19	39,02,374	25,68,700	64,71,074
Total	52,58,528	32,82,768	85,41,296

5. College of Engineering for Women Account : (Para No.3 of the Audit Notes)

On verification of the statement of the list of students in college eligible for scholarship during the year 2019-20 produced to audit, it is noticed that out of the 1340 Students of the college 782 students belongs to scholarship holders are eligible for scholarships for tuition fee from Government to the extent of Rs.3,69,61,200/- but an amount of Rs. 2,13,04,025/- was received from the Government during the year. An amount of Rs. **1,56,57,175/-** is yet to be received from Government towards scholarship.

PARA NO – 7.2

Audit on the account of Platinum Jubilee Guest House, Andhra University, Visakhapatnam for the year 2019-20 – Non-Collection of room rent dues – Loss to the institution - Needs necessary steps for collection (Rs. 39,58,150/-)

As verified from the Dues Statement of the Platinum Jubilee Guest House, room rents were collected from the incumbents as per the rates fixed by the University Authorities. As per the statement, the dues yet to be collected from the incumbents of Guest House Rooms for the year 2019-20 is Rs.6,34,992/-. Further, during verification it is noticed that an amount of Rs.33,23,158/- is pending due from the years 2013-14 to 2018-19. As such, an amount of Rs.39,58,150/- is pending collection from incumbents from 2013-14 to 2019-20.

Immediate action would need to be initiated for collection of the dues from the concerned individuals and to stop such accumulation of pending dues collection in future. (Para No.4 of the Audit Notes)

PARA NO : 7 - 3

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Non-Collection of Hostel dues - Needs necessary steps for collection. (Rs. 97,46,302/-)

The Statement of Demand, Collection & Balance (DCB) and the list of students for the year 2019-20 has been produced to audit. As verified, from the DCB Register caution deposit was collected from inmates as per the rates fixed by the Authorities.

As per the statement showing the particulars of hostel dues for the Academic Year from 2014-15 to 2019-20 produced to audit, the total dues yet to be collected from students as on the date of audit upto 2019-20 is Rs. 97,46,302/-. 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 collection of the revenue, should assess the Demand carefully and collect the revenue promptly, duly maintaining the proper accounts of the collections and watch the progress of the collections against the total demand and take prompt steps to collect arrears.

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

(Para No.6 of the Audit Notes)

Dues from Out-Going Students (Science & Arts) from 2014-15 to 2019-20:

Year	Dues from Science Students	Dues from Arts Students	Total Amount (Rs)
2014-15	5,62,560.00	72,870.00	6,35,430.00
2015-16	5,85,553.00	1,97,938.00	7,83,491.00
2016-17	5,75,240.00	3,17,337.00	8,92,577.00
2017-18	14,90,984.00	2,83,813.00	17,74,797.00
2018-19	16,80,680.00	8,04,677.00	24,85,357.00
2019-20	19,33,260.00	12,41,390.00	31,74,650.00
Total	68,28,277.00	29,18,025.00	97,46,302.00

PARA NO : 7 – 4

Audit of the Engineering College Hostel (Men) Account, Andhra University, Visakhapatnam for the year 2019-20 - Non-Collection of Hostel dues - Needs necessary steps for collection.

(Rs. 2,11,563/-)

The Statement of Demand, Collection & Balance (DCB) and the list of students for the year 2019-20 has been produced to audit. As verified, from the DCB Register caution deposit was collected from inmates as per the rates fixed by the Authorities.

As per the statement showing the particulars of hostel dues for the Academic Year 2019-20 produced to audit, the total dues yet to be collected from students as on the date of audit 2019-20 is **Rs. 2,11,563/-**. 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 collection of the revenue, should assess the Demand carefully and collect the revenue promptly, duly maintaining the proper accounts of the collections and watch the progress of the collections against the total demand and take prompt steps to collect arrears. Steps would need to be initiated for collection of the hostel fees from the concerned individuals and to stop such accumulation of pending dues collection in future.

The details are given below:

Block	Net Demand (Rs)	Collection (Rs)	Total Due Amount (Rs)
-------	-----------------	-----------------	-----------------------

Block-1	2,31,817	1,96,288	35,529
Block-2	1,46,109	1,17,239	28,870
Block-3	85,898	54,810	31,088
Block-6	3,43,334	2,75,730	67,604
Block-7	1,90,945	1,55,391	35,554
P.G Block	1,89,329	1,76,411	12,918
Total	11,87,432	9,75,869	2,11,563

PARA NO : 7 – 5

Audit of the College Development Council Account, Andhra University, Visakhapatnam for the year 2019-20 - -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. 3,09,34,925.00)

The statement of Demand, Collection & Balance (DCB) and the list of Affiliated colleges for the year 2019-20 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 2019-20 is Rs. **3,09,34,925.00**. Appropriate action may be taken for collection of an amount of Rs.**3,09,34,925.00** from colleges for the year 2019-20.

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.

Hence, immediate action would need to be taken for collection of the fees on time and to stop such accumulation of pending dues collection in future.

No of colleges and type of colleges	Affiliated Fee Demand fixed (2019-20) (Rs)	Collection (Rs)	Balance to be paid. (Rs)
PG Colleges (35)	60,32,130	60,32,130	NIL
MBA and MCA(13)	1,24,11,530	84,73,720	39,09,905

Vizianagaram Dist (80)	3,64,00,575	3,59,00,525	5,00,050
Visakhapatnam Degree Colleges(125)	5,13,81,279	5,21,34,721 Excess Amount received	Nil
Pharmacy Colleges(21)	2,21,41,375	1,80,58,470	40,82,905
LAW Colleges (10)	37,19,050	29,42,730	7,76,320
B.Ed /MEd/Physical Education	2,01,75,270	1,76,90,575	24,84,695
Engineering Courses	2,36,54,660	1,26,83,620	1,09,71,040
Hotel Management Course	82,10,010	Nil	82,10,010
TOTAL			3,09,34,925.00

PARA NO : 7 – 6

Audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2019-20 – Sanction of Scholarship – Excess amount released by the Social Welfare Department - Not refund to Government— Immediate action required.

(Rs. 1,15,78,835/-)

During the course of the audit on the Accounts of the College of Engineering (Autonomous, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that as per statements enclosed to IRG file, out of **2231** total number of students in all courses during 2019-20, **980** students were paid fee and **1251** students belongs to Sc, ST, BC, Disabled and Minority have registered for scholarship.

During the course of audit as per vouchers relating to scholarships it is noticed that an amount of Rs. 59,00,297/- was disbursed towards hostel fee and college fee out of the sanctioned amount of Rs.1,74,79,132/- and remaining balance amount of Rs.1,15,78,835/- was shown as excess amount released by the welfare departments to scholarship account. The balance amount of Rs. 1,15,78,835/- (1,74,79,132- 59,00,297) sanctioned by welfare departments towards scholarships has not been refunded to the Government so far, which is highly irregular. The correspondence made with the government has not been produced to audit.

In these circumstances, immediate action would need to be initiated to rectify the mistake done by the institution, and refund the excess amount to the government duly disbursing the eligible scholarship amounts towards eligible candidates for scholarship.

Hence, the amount of Rs. 1,15,78,835/- is held under objection.

(Para No.7 of the Audit Notes)

PARA NO : 7 – 7

Audit on the Account of General Revenue, Andhra University, Visakhapatnam for the year 2019-20 – Quarters Rents, Water Charges - Not collected from the Quarter holders of Andhra University, Visakhapatnam –Needs immediate action. (Rs .1,78,226/-)

During the course of Audit ,while verifying the Collection Register of Quarters rents &Electrical Chargers for the year from 2019-20 to 2020-21 maintained by the Engineering section, it is noticed that huge amount of Rs. 1,78,226/- was due towards quarter rents as detailed in the following table.

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

Steps would need to be initiated for collection of the dues from the concerned individuals along with interest and to stop such accumulation of pending dues collection in future. (Para No.4 of the audit Notes)

The details are given below:

S.No	Details of the Quarter	Name of the Occupant	Particulars	Period for which the amount is due	Amounts to be collected	Total Amount (Rs)
1.	Quarter No.2 Sea Sands	K.Ravi Kumar (E.No : 3757-T)	Rent and Water Charges	4/19 to 3/20	7101*12 = 85,212	85,212
2.	Quarter No.A4 Siripuram	Late B.Maheswari Sweeper-cum-Thoti (E.No : 3642)	Rent and Water Charges	8/18 to 10/19 Vacated on 14-10-2019	93,014	93,014
TOTAL						1,78,226

PARA NO : 7 – 8

Audit on the Account of General Revenue, Andhra University, Visakhapatnam for the year 2019-20 – University Buildings leased out – Collection of Escalation Fee and other defects – Needs action. (Rs.2,63,632/-)

During the course of verification of rents collected towards the Buildings leased out for various purposes, it is noticed that huge amount of Rs. 2,63,632/- escalation charges was pending collection from the Regional office of State Archives(old ladies hostel building) as detailed below in the following table. Early action would need to be taken to collect the same along with the penal interest as per the conditions stipulated in the agreements concluded with the licensee and the credit particulars should be pointed to audit

Early action would need to be taken to realize the amounts from the concerned organization under intimation to Audit.

The details are given below :

Period	Amount to be paid	Amount paid	Difference to be paid	No of months	Total amount to be paid (4*5)
(1)	(2)	(3)	(4)	(5)	(6)
Oct 2010 to Sep 2013	9,900	9,000	900	36	32,400
Oct 2013 to Sep 2016	10,890	9,000	1,890	36	68,040
Oct 2016 to Sep 2019	11,979	9,000	2,979	36	1,07,244
Oct 2019 to Feb 2020	13,177	9,000	4,177	13	54,301
Mar 2020	1,647	0	1,647	1	1,647
Total					2,63,632

PARA NO : 7 – 9

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 –A.U Quarters Rent not enhanced as per the agreement condition from 01-11-2018 on wards- Loss to the institution -Needs action. (Rs.70,788/-)

On verification of lease file pertaining to the A.U employees (E. no-4724) Siripuram Quarters,as per the Progs of the VC U.E/A.U.SQC/2019-20 , dated:30-08-2018the Siripuram Duplex Quarter no 5/34rentwasfixedatRs.13,000/-per month w.e.f 01-11-2018.

But, from 01-04-2019 to 31-03-2020 an amount of Rs.7101/- is

being collected towards monthly rent instead of 13,000/- per month. Thus, due to non-compliance of the conditions laid down in the agreement the enhancement of rent @ 13,000/- per month has not been effected. Thus, the institution has foregone a probable loss of Rs .**70,788/-** up to 31-03-2020 as worked out below.

Period	Previous Rent`	Enhanced Rent`	Difference	Total Rent to be collected	Short collection (Rs)
01-04-2019 to 31-03-2020	7,101	13,000	5,899	(5899*12 = 70788/-)	70,788
Total					70,788

Therefore, immediate action would need to be taken for effecting then enhanced rent and to recover the loss caused to the institution from the person or persons responsible under intimation to audit. (Para No.9 of the audit Notes)

ANNEXURE - III

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	39,58,150.00
3	3	97,46,302.00
4	4	2,11,563.00
5	5	3,09,34,925.00
6	6	1,15,78,835.00
7	7	1,78,226.00
8	8	2,63,632.00
9	9	70,788.00
TOTAL	9	5,69,42,421.00

CODE NO: 8

ADVANCES PENDING ADJUSTMENT

PARA NO - 8.1

**Audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20–
Advances pending adjustment – Irregular – Amount is held under objection.**

(Rs.3,27,90,704/-)

During the course of the audit of the Andhra University Account, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. **3,27,90,704/-** 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	7	1,91,03,000
2	School of Distance Education Account	3	7,45,455
3	U.G.C. Account	3	17,05,000
4	Sports & Talent Account	1	61,04,000
5	Self Finance Account	4	25,000
8	Deposit Fund Account	3	44,56,347
9	General Revenue Account	29	6,51,902
TOTAL			3,27,90,704

(The details are given vide APPENDIX – I at Page No:172)

PARA NO - 8.2

Audit of the Engineering College Hostel (Women) Account, Andhra University, Visakhapatnam for the year 2019-20 –Advances – Payment of Pongal Advance to the staff – Recovery particulars not produced – Advance Recoverable Register and sanction orders not Produced-Expenditure Held Under Objection . (Rs.4,80,000/-)

During the course of audit of the accounts of the Engineering College Hostel (Women’s) Account, Andhra University, Visakhapatnam for the year 2019-20, It is noticed that an amount Rs. **4,80,000/-** was paid towards Pongal Advances to the staff working on Voucher Payment basis during the year 2019-20. In this regard, the particulars related to the sanctioned orders and registers and supporting documents and recovery particulars of festival advance in pay bill have not been produced to audit. The recovery details are 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 advance has been recovered or not. If not, it can be presumed that the Payments made are in contradiction with the orders of the Government.

Hence, the amount is held under Objection. Immediate action is would need to be taken to recover the advance, if not yet recovered, under intimation to audit.

Date	Vr No.	Particulars	Cheque No.	Amount (Rs)
06-01-2020	19	Staff Pongal Advance	435504	4,80,000
TOTAL				4,80,000

PARA NO - 8.3

Audit of the Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 –Advances – Payment of Pongal Advance to the staff – Recovery particulars not produced – Advance Recoverable Register and sanction orders not Produced - Expenditure Held Under Objection . (Rs.45,000/-)

On verification, it is noticed that the Festival Advance was sanctioned to the Hostel Daily Wage Employees duly taking the surety from Regular / 28-Days Employees. There is no provision to meet such expenditure from the money collected from the students. Further, The Advance Recoverable Register is also not being maintained to verify the recovery

of the advances paid. This is irregular. Immediate action is required to stop this practice under intimation to audit.

The details are given below :

Vr. No	Date	Particulars	Amount (Rs)
367	10-01-2020	H.D.W-15 Nos	45,000
Total			45,000

PARA NO - 8.4

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Festival Advances given to Hostel Daily Wage Employees - Irregular expenditure – Advances Recoverable Register - Not maintained – Needs rectification. (Rs.2,80,000/-)

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

The details are given below :

Date	Vr No.	Particulars	Cheque No.	Amount in (Rs)
03-09-2019	202	Festival Advance		40,000
03-01-2020	384	SBI HDW Advance for Pongal (20Nos)	2885	1,00,000
03-01-2020	385	AB HWW Advance for Pongal (28Nos)	2886	1,40,000
Total				2,80,000

PARA NO - 8.5

Audit of the Deposit Account, Andhra University, Visakhapatnam for the year 2019-20 – Refund of unspent balance of advance to DST, New Delhi and Director of Social Welfare, Andhra Pradesh – Interest not paid - Amount held under objection. (Rs. 50,00,497/-)

During the course of the audit of the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed it is noticed that an amount of Rs. 50,00,497/- was refunded as mentioned without utilising for the purpose for which it was sanctioned as advance on receipt of the grant from D.S.T, New Delhi. In this regard it is noticed that

- a) Only Principal amount of Rs. 50,00,497 /- was refunded
- b) An amount equivalent to @ 10% per annum on advance towards simple Interest of Rs. 50,00,497/- refunded, i.e on non-utilized amount has to be charged and collected from the individual responsible, from the date of issue and to the date of refund, as per provisions contained in General Financial Rules of Government of India .
- c) The Annual progress report along with Statement of Expenditure and Utilization certificate furnished to D.S.T has not been produced to Audit.

The details are as follows :

Vr. No.	Date	Particulars	Amount (Rs)
245	28-10-2019	An amount of Rs 1,94,990/- was sanctioned through Sanction order : A.V(4)/DST -NRDMS /01/144/015/2016/DT : 24-10-2019 .But an amount of Rs 13,990 as interest was paid on Rs 1,81,000/- for the period 14-10-2016 to 31-12-2018 but the simple interest amount to be paid was Rs 39,217	1,81,000
270	19-11-2019	Unspent balance refund -1,03,000/ through Sanction Order No AV(1)/UNICEF/NSS/2015 dt :18-11-2019 by Dr S.Haranath, Programme coordinator,UNICEF.	1,03,000
282	20-11-2019	Unspent balance refund -15,125/ through Sanction Order No AV(1)/UNICEF/NSS/2015 dt :07-11-2019 by Dr S.Haranath, Programme	15,125

		coordinator,NSS Cell	
333	19-12-2019	Unspent balance refund -3,91,109/ through Sanction Order No AV(1)/MoES/09-DS/05/2013 PC-IV ,dt : 12-12-2019 by Prof V.Girija Sastry ,PI,MoES Project	3,91,109
422	24-02-2020	Unspent balance refund -63,807/ through Sanction Order No AV(2)/DST-SERB/Young scientist/Zoology/2015,,dt : 17-02-2020 by Young scientist Dr B.Charan Kumar	63,807
452	10-03-2020	Refund of unspent balance to the social welfare,Andhra Pradesh,Tadepalli(check in cash book)	42,46,456
TOTAL			50,00,497

PARA NO - 8.6

Audit of the General revenue Account, Andhra University, Visakhapatnam for the year 2019-20 - Interest on delayed remittance of advance sanctioned – Not collected - Needs immediate action. (Rs-15,114/-)

During the course of the Audit of General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is observed that an advance of Rs.12,00,000/- was sanctioned on 06-02-2019 to Smt K.Ramadevi, Superintendent, A-VI Section, Central Administrative Office, AndhraUniversity, Visakhapatnam for meeting expenses towards Travelling Allowance, Daily Allowance, Air fare & Sitting Allowance to the experts from various universities attending to interviews to be held on 17-02-2019. Out of the said advance, only Rs.6,66,577/- was utilised and remaining balance of Rs.5,33,423/- has been remitted on 15-07-2019 after lapse of 4 months. Keeping the public money in the personal custody is irregular which leads the to temporary mis-appropriation of funds.

As per the rule in vogue, the advance sanctioned should be settled with in a period of 3 months from the date of sanction. But in the instant case the exceeded the time that attracted penal interest at 8.5% per anum amounting to Rs.15,114/- as shown below:

$$5,33,423 * 8.5\% / 12 * 4 = 15,114/-$$

Immediate action would need to be taken to recover the penal interest from individual and credited to the University Funds under intimation to Audit.

ANNEXURE -IV

CODE NO: 8

Advances Pending Adjustment

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	1	3,27,90,704.00
2	2	4,80,000.00
3	3	45,000.00
4	4	2,80,000.00
5	5	50,00,497.00
6	6	15,114.00
TOTAL	6	3,86,11,315.00

CODE NO: 9

VIOLATION OF RULES

CODE No: 9(a) : PROCEDURAL LAPSES

PARA NO : 9 (a) – 1

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Reimbursement of Bus Pass Concession Charges to the Non-Teaching Staff – Norms and admissibility for reimbursement – Not produced - Held under objection.

(Rs.1,33,575/-)

During the course of the audit of General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs.1,33,575/-** was paid to the Non-Teaching Staff towards reimbursement of Bus Pass Concession Charges. But, the norms adopted and admissibility of the charges to the employees have not been produced to audit. Further, when concessional bus pass facility has been provided to the Non-Teaching Staff, reasons for payment of Conveyance Allowance for attending different duties to the employees needs to be explained to audit. Hence, the amount is held under objection. (Para No.6 of the Audit Notes)

The details are given below:

Vr. No	Date	period	Amount (Rs)
58	26-04-2019	12/2018	15,925
197	03-06-2019	01/2019	16,900
750	23-09-2019	4/2019	13,975
850	18-10-2019	5/2019	14,950
1138	16-12-2019	7/2019	13,650
1530	24-01-2020	8/2019	14,625
1592	11-02-2020	9/2019	15,600
1745	04-03-2020	10/2019	12,350
464	30-07-2019	2/2019	15,600
TOTAL			1,33,575

PARA NO : 9 (a) – 2

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20 – Advances given in excess without calculating the actual requirement of the expenditure - Loss to the institution - Immediate action required. (Rs.71,845/-)

During the course of the audit of the Accounts of School of Distance Education for the year 2019-20, 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.15 of the Audit Notes)

The details are given below :

Advance details			Adjustment details			Unspent Balance	Date of remittance	Delay in remittance	Interest to be paid (Balance amount*8.5% /12*delay months)
Vr No.	Date	Amount	Vr No.	Date	Amount (Rs)				
230	21-06-2018	30,000	435	26-08-19	19,914	10,086	26-08-19	1 year 2months	10086*8.5%/12*14=1000/-
441	20-08-2018	30,000	436	26-08-19	18482	11,518	26-08-19	1 year	979
581	05-10-2018	30,000	437	26-08-19	21320	8,680	26-08-19	10 months	615
1825	23-02-2016	2,50,000	891	19-02-20	189847	60,153	19-02-16	4 years	20,452
1285	21-02-2018	50,000	892	19-02-20	26625	23,375	19-02-20	2 years	3,974
1969	14-03-2016	1,00,000	895	19-02-20	76680	11,284	19-02-20	4 years	3,837
2083	27-02-2017	50,000	895	19-02-20	22112	27,888	19-02-20	3 years	9,087
204	31-05-2017	1,00,000	896	19-02-20	46449	53,551	19-02-20	2 years 9 months	12,518
996	08-09-2016	1,50,000	897	19-02-20	103397	46,603	19-02-20	3 years 5 months	13,534
407	14-07-2017	50,000	1005	21-03-20	23364	26,636	21-03-20	2 years 7 months	5,849
Total						2,79,774			71,845

PARA NO : 9 (a) – 3

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Bulk water supply Norms – Payment of excess amount to GVMC due to agreement with GVMC –Needs Rectification - Held under objection. (Rs.31,40,850/-)

During the course of the audit for the year 2019-20, while verifying the bulk water supply demand notice from GVMC, the total consumption of water by the University is always less than the agreed quantity of water which is arrived through an agreement between Andhra University and GVMC in the year April 2018 which will be in force upto 31st March 2020. According to the agreement, the supplier has agreed to supply the agreement quantity of water by charging @Rs 60/- per KL of water upto the agreement quantity and at @Rs 120/- per KL of water consumed over and above the agreement quantity.

Due to the above agreement, the payment of water charges by the university is always higher than the actual utilization of water as detailed in the tabular form. This will lead to loss of an amount of Rs. **31,40,850/-**. Necessary action would need to be taken to minimise the loss. (Para No.7 of the Audit Notes)

Hence, the amount is held under objection.

Vr No/Date	Total Consumption (In KL)	Agreed Quantity (In KL)	Billing Quantity (Minimum billing of 60% Agreed Quantity) (In KL)	Amount paid	Amount to be paid (total consumption *charge per KL i.e 60)	Excess paid (Rs)
17/ 20-04-2019	16,939.20	35,231.50	21,138.90	12,68,334	10,16,352	2,51,982
133/ 17-05-2019	14,803.70	34,095.00	20,457.00	12,27,420	8,88,222	3,39,198
247/ 17-06-2019	14,670.10	35,231.50	21,138.90	12,68,334	8,80,206	3,88,128
386/ 17-07-2019	12,613.00	34,095.00	20,457.00	12,27,420	7,56,780	4,70,640
578/ 22-08-2019	15,026.40	35,231.50	21,138.90	12,68,334	9,01,584	3,66,750
1354/ 18-12-2019	16,105.90	34,095.00	20,457.00	12,27,420	9,66,354	2,61,066
1491/ 20-01-2020	14,293.90	35,231.50	2,113.90	12,68,334	8,57,634	4,10,700
1632/ 18-02-2020	14,798.60	35,231.50	21,138.90	12,68,334	8,87,916	3,80,418
1850/ 18-03-2020	15,242.30	32,958.50	19,775.10	11,86,506	9,14,538	2,71,968
TOTAL						31,40,850

PARA NO : 9 (a) – 4

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – Preparation of Estimates with Reformulated SORs - 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 prepare Estimates by adopting rates based on Reformulated SORs. These orders instructed to include basic rates in the Schedule of Rates for the year 2017-18 and prior to 2017-18 without any Tax Elements and to apply 12% GST on the Estimate Contract Value for the works which are in progress as on the date of issue of the orders. 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 above orders may be furnished to audit. Excess payments made, if any, due to non-implementation of the said orders need to be recovered from the person/persons responsible under intimation to audit.

(Para No.1 of the Audit Notes)

PARA NO : 9 (a) – 5

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – RUSA Funds – Payments made to the Executive Engineer, Andhra Pradesh Education Welfare Infrastructure Development Corporation (APEWIDC) for the works executed – Details of the works and the records relating the works executed by APEWIDC – Not produced - Utilisation Certificate not furnished by APEWIDC Department for the total amount received – Irregular.

During the course of the audit of work Account, Andhra University, Visakhapatnam for the year 2019-20, it is observed that an amount of Rs.5,27,00,000/- has been paid to The Executive Engineer, Andhra Pradesh Education Welfare Infrastructure Development Corporation (APEWIDC) , Government of Andhra Pradesh for execution of the works under RUSA (Rashtriya Uccharat Shiksha Abhiyan) Funds during the Financial Year 2019-20 as detailed below. But, the details of the woks carried out by the Executive Engineer have not been furnished by to audit. The relevant records for the works executed have also not been produced to audit. The Utilisation Certificate for the total amount received by the Executive Engineer, APEWIDC is also not furnished to audit. The MOU (Memorandum Of Understanding) concluded between Andhra University and APEWIDC is also needs to be produced to audit for verification. (Para No.2 of the Audit Notes)

The details are given below:

SI No	Date paid	Total Amount	Deductions			Net Payment made
			PS Charges	QC Charges	Total	
1	04-05-2019	2,63,50,000	7,90,500	1,31,750	9,22,250	2,54,27,750
2	25-11-2019	2,63,50,000	7,90,500	1,31,750	9,22,250	2,54,27,750
Total		5,27,00,000	15,81,000	2,63,500	18,44,500	5,08,55,500

Immediate action would need to be taken to furnish the records for verification in audit.

PARA NO : 9 (a) – 6

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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.3 of the Audit Notes)**

PARA NO : 9 (a) - 7

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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.4 of the Audit Notes)**

PARA NO : 9 (a) – 8

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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. 50,00,000/-)

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. This is highly irregular.

Hence, the amount of **Rs. 50,00,000/-** given as advance 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 2019-20 are given below:

(Para No.5 of the Audit Notes)

Sl No	Vr No/Date	Name of the Work	Name of the Contractor	Amount of Advance (Rs)
1	/03-02-2020	Construction of Hostel Blocks for Engineering Students at Shivajipalem.	M/s Sri Satya Sai Constructions, Visakhapatnam	50,00,000
TOTAL				50,00,000

PARA NO : 9 (a) – 9

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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. . **(Para No.6 of the Audit Notes)**

PARA NO : 9 (a) – 10

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 arise 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.7 of the Audit Notes)

PARA NO : 9 (a) – 11

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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.8 of the Audit Notes)**

PARA NO : 9 (a) – 12

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – Works entrusted on Nomination Basis and as Job works on a routine basis without calling for tenders – Highly irregular - Needs immediate action.

During the course of audit, it is noticed that works are being entrusted on Nomination Basis and as Job works on a routine basis without calling for tenders to the contractors. It is observed that more than 60% of the works are being entrusted on nomination basis and as job works. At times a major work is being split into smaller parts to bring it within the purview of entrusting them on nomination basis. This is irregular. Contracts for works estimated to cost less than Rs.50,000/- may be given out on nomination basis without inviting tenders in view of the urgency. Job Works are meant for miscellaneous works which include non-SSR items and for which agreements cannot be included. Entrusting works on nomination basis or as job works on regular basis is irregular and against the work norms.

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 of the Audit Notes)**

PARA NO : 9 (a) – 13

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – Non-recovery of Earnest Money Deposit (EMD) for the works entrusted on Nomination Basis – Highly irregular - Needs immediate action.

During the course of audit, it is noticed that the Earnest Money Deposit is not being collected for the works entrusted on Nomination Basis at the prescribed rates. 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.

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.10 of the Audit Notes)**

PARA NO : 9 (a) – 14

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 to oversee the quality of the work. A lumpsum provision shall have to be made in the abstract Estimates to meet the expenditure. 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.11 of the Audit Notes)

PARA NO : 9 (a) - 15

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – 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.12 of the Audit Notes)

PARA NO : 9 (a) - 16

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – Execution of the works – Register of Estates & Immovable Properties is not being maintained properly – Norms for maintaining the Register are not being followed - Needs immediate action.

During the course of audit, it is observed that the Register of Estates & Immovable Properties is not being maintained properly. The Register of Estates & Immovable Properties is a very important register which contains the details of all lands, buildings and other immovable properties of the University. The register shall show the cost of construction or acquisition, cost of subsequent additions and alterations which increase the value of the buildings from time to time. The details of lands and buildings shall be shown separately duly including the value of the assets. But, no such details are forthcoming in the register.

The Estate Branch shall also maintain a separate register, namely, Register of Properties Yielding Revenue. This register shall have to contain residential quarters, shops and shopping complexes, guest houses, conference/meeting halls, function halls, lands used for horticulture, agriculture and sericulture activities yielding revenue from

the sale of produce or by lease etc. A certificate shall be furnished by the Estate Branch on 1st July of every year to the Finance Officer certifying that the properties are under the control of the University and are being used for the purpose for which they are intended. But, no such certificate is being furnished to the Finance Officer by the Estate Branch of the University. This is irregular. In the absence of the above certificate, it is not known whether the properties belong to the University are under its control or not.

All revenue yielding items like fruits, grass, yields of other trees shall have to be let out on rent or sold by public auction after giving wide publicity by advertisement through notice as per the procedure laid down in paras 344 to 346 of APPWD Code. The Officer-in-charge of the Estate Branch shall have to maintain account of income and expenditure in respect of individual revenue yielding property. But, no such account is being maintained by the Estate Branch of the University. At the end of the Financial Year, the Estate Branch shall have to prepare a consolidated Statement of Demand-Collection-Balance of all the revenue-yielding properties and submit it to the Registrar with the details of the defaulters. The DCB (Demand-Collection-Balance) Register is also to be maintained by the Estate Branch of the University. As observed, most of the above procedures are not being followed by the Estate Branch.

Immediate action would need to be taken to follow all the norms prescribed for the Estate Branch and produce for verification in audit. **(Para No.13 of the Audit Notes)**

PARA NO : 9 (a) – 17

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – Execution of works – Some important Registers are not being maintained and some Registers are not being maintained properly – Needs rectification.

During the course of the audit, it is noticed that several works have been executed by the University Engineering Wing. On verification, it is found that some important Registers are not being maintained and some Registers are not being maintained properly as detailed below:

Register of Measurement Books :

This is also a very important register to be maintained in the Engineering Section. All the Measurement Books received from the University have to be entered in this register. Each Measurement Book has to be assigned a particular number. The issue of the books to the Engineering Authorities need to be entered in the register. The completed Measurement Books also need to be entered and efforts shall have to be taken to keep the records in safe custody of the authorities. Any loss of the Measurement Books should be brought to the notice of the Competent Authority immediately.

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

Register of Tender Schedules :

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

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

Register of Money Value Forms :

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

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

(Para No.15 of the Audit Notes)

PARA NO : 9 (a) – 18

Audit of the Works Account, Andhra University, Visakhapatnam for the year 2019-20 – Necessary certificates are not being recorded in the Measurement Books – Needs action.

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

Immediate action would need to be taken to follow all the procedures as prescribed in The AP Public Works Department Code and The AP Detailed Standard Specifications and General Principles of Engineering Contracts. **(Para No.16 of the Audit Notes)**

PARA NO : 9 (a) - 19

**Audit of the Examination Account, Andhra University, Visakhapatnam for The Year 2019-20
- 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, 338 Examiners were involved as detailed below to adjudicate the Ph. D Thesis. Total 39,412 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.

On verification of Bank Statement, the transactions which were detailed in the Cash Book were indicated in the Bank Statement with same Bill I.D No. 060819 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.6 of the Audit Notes)

Sl No	V.No.	Date	No. of Examiners	Amount in U.S.D. (\$)
01	01	28-05-2019	33	3300
02	02	01-06-2019	71	10600
03	03	25-06-2019	25	2500
04	04	25-06-2019	25	2500
05	05	26-06-2019	31	3100
06	06	29-08-2019	27	3312
07	07	29-08-2019	28	3000
08	08	03-10-2019	34	4100
09	09	21-11-2019	20	2000
10	10	12-02-2020	09	1000
11	11	06-03-2020	21	2100
12	12	18-03-2020	14	1900
TOTAL			338	39,412

PARA NO : 9 (a) – 20

Audit of the Self Finance Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 2019-20, 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.

PARA NO : 9 (a) – 21

Audit of the Engineering College Hostels(Women's) Account, Andhra University, Visakhapatnam for the year 2019-20 –Huge amounts were spent towards execution of works – The execution was taken up independently despite the existence separate University Wing – Procedural lapses – Highly irregular - Immediate action required.

(Rs.4,50,800/-)

On verification, it is noticed that an amount of Rs.4,50,800/- has been spent on the execution of works during the year 2019-20. Though a separate University Engineering Wing exists in the University to oversee all the works, executing works without even following the basic norms is highly irregular. This not only results in excess and irregular payments to the contractor, but also hampers the quality of the works and causes immense loss to the organisation.

The following works were taken up and executed by the following contractor :

M/s Suma Civil Works & Events:

Vr. No.	Date	Cheque No.	Nature of work	Amount (Rs)
76	31-08-2019	438269	Replacement of tap heads which were broken – Grouting to the flooring tiles with apex powder Kit (Including material & labour charges) .	97,440
77	31-08-2019	438270	Repair works of filling the roof & walls cracks on the 4 sides of the slab which was gave cracks from the bottom of the ground level and we filled with baby chips concrete with water proof liquid, covering with black site.	49,280
137	04-11-2019	175520	Replacement of tap heads which were broken - Grouting to the flooring tiles with apex powder Kit (Including material & labour charges)	1,31,040
138	04-11-2019	175521	Replacement the existing slab with a new one.(Filling the roof & repair work at Girls hostel UG block, AUCEA)	1,73,040
TOTAL				4,50,800

The Basic norms for execution of works such as :

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

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

PARA NO : 9 (a) – 22

Audit of the Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Variation between Number on Roll and Issue of Eggs - No Dittam for meals was prescribed in all hostels - Scope for Misappropriation - Needs action.

During the verification of mess bill book, it is noticed that there was a lot of variation in between Strength and issues. It is purely due to lack of Dittam to all the hostels. Needs preparation of Dittam to both Hostels Boys & girls hostels separately duly taking into consideration of all factors. It leads to the suspicious for supervising lapses by the concerned executive authorities.

As per menu sheets in R.S Hostel, the Total No. of Inmates in the year 2019-20 was 11,846 & the total issue of eggs were 13,524 and the difference was 1,678.

In view of above facts audit came to conclusion that there is a scope for misappropriation/misutilisation of funds and hence the expenditure is held under objection. Therefore, action would need to be taken to review the issue of Eggs by the stores section and above differences may be investigated in depth to arrive actual loss caused, if any, would need to be made good from the person or persons responsible under intimation to audit.

The details are given below:

Date	Issue of Eggs	Strength	Difference
02-04-2019	210	171	39
05-04-2019	180	145	35
09-04-2019	100	84	16
16-04-2019	150	140	10
19-04-2019	180	158	22
23-04-2019	180	166	14
26-04-2019	210	171	39
30-04-2019	180	159	21
02-07-2019	70	50	20
05-07-2019	130	99	31
09-07-2019	170	143	27
12-07-2019	175	161	14
16-07-2019	180	155	25
19-07-2019	165	152	13
23-07-2019	180	143	37
26-07-2019	190	171	19
30-07-2019	180	161	19
02-08-2019	205	170	35

06-08-2019	170	157	13
09-08-2019	160	139	21
13-08-2019	180	116	64
16-08-2019	190	144	46
20-08-2019	200	169	31
27-08-2019	225	186	39
30-08-2019	210	180	30
03-09-2019	140	125	15
04-09-2019	160	144	16
10-09-2019	170	140	30
13-09-2019	170	156	14
17-09-2019	185	164	21
20-09-2019	235	200	35
24-09-2019	210	193	17
27-09-2019	210	195	15
01-10-2019	190	175	15
04-10-2019	150	132	18
09-10-2019	70	40	30
11-10-2019	80	70	10
15-10-2019	195	165	30
18-10-2019	235	203	32
22-10-2019	220	201	19
25-10-2019	230	200	30
29-10-2019	200	182	18
01-11-2019	220	190	30
05-11-2019	210	186	24
08-11-2019	210	190	20
12-11-2019	224	180	44
15-11-2019	210	190	20
19-11-2019	210	190	20
22-11-2019	205	175	30
26-11-2019	200	172	28
29-11-2019	200	179	21
03-12-2019	195	166	29
06-12-2019	210	185	25
10-12-2019	200	180	20
13-12-2019	200	185	15
17-12-2019	160	145	15
20-12-2019	140	119	21
23-12-2019	110	102	8
24-01-2020	180	159	21
28-01-2020	180	163	17
31-01-2020	200	173	27

04-02-2020	200	183	17
07-02-2020	200	184	16
11-02-2020	190	177	13
14-02-2020	210	197	13
18-02-2020	200	177	23
25-02-2020	180	155	25
28-02-2020	200	181	19
03-03-2020	210	192	18
06-03-2020	210	200	10
10-03-2020	220	208	12
13-03-2020	210	198	12
17-03-2020	210	190	20
Total	13,524	11,846	1,678

PARA NO : 9 (a) – 23

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Rents collected from the firms without Agreements – Highly irregular - Needs action.

During the course of the audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is observed that rents are being collected from the firms to which the space is leased out on rental basis. But, as verified, no agreements are concluded with the firms. Agreements are statutory documents which will secure the process of lease/rents and they stand as a testimonial of guarantee in the event of any judicial complication that arises with the organisations/institutions. By not concluding the agreements, the institution (Andhra University) is put to risk of loss in the event of vacancy without paying rent or any other lapses during the lease period. This shows the callousness on the part of the University Engineering Section to adhere to the basic norms in the lease process to different organizations/institutions.

The following are the institutions/organizations in which rent was collected without agreements found during the process of audit for General Revenue Account for the year 2019-20 which is contrary to the procedure.

- 1) M/s Indus Towers Limited
- 2) AU Main Post office
- 3) Community Food and Nutrition Extension Unit

Immediate action would need to be taken to conclude the agreements for all the leases entrusted to different institutions/organisations as they safeguard the interests of the organization. (Para No.8 of the Audit Notes)

CODE NO : 9(c)

PURCHASES – NON OBSERVANCE OF RULES

PARA NO : 9 (c) - 1

Audit of the Deposit Fund Account, Andhra University, Visakhapatnam for the year 2019-20 – Purchases made from the vendors who are not registered under GST - Amount held under objection. (Rs 74,115/-)

During the course of the audit of the Deposit Fund Account , Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs.74,115.-** was made towards bills without GST. 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 sales tax/VAT (Value added Tax)/ GST being responsible citizen / organization of India.

Hence, the amount is held under objection. Immediate action would need to be taken .

The Details are given below :

Vr. No. & Date	Bill Number	Name of the firm	Amount (Rs)	Total Amount (Rs)
193/26-09-2019	3108	M/s M.V.P Computers	4,845	69,515
	-	M/s Sai Maheshwari Enterprises	7,850	
	-	M/s Sri Venkateshwara Engineering Services	56,820	
	121	M/s Vamsi Repairing	2,500	2,500
244/ 26-10-2019	35	M/s Desh Vikas Publications	2,100	2,100
TOTAL				74,115

PARA NO : 9 (c) - 2

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2019-20 – 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	Engineering College Hostel for Men	11

PARA NO : 9 (c) – 3

Audit of the Accounts of Andhra University, Visakhapatnam for the year 2019-20 – 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.1,91,10,789/-)

During the audit of Andhra University Account, it is noticed that several items purchased for an amount of Rs.1,91,10,789/-, 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 AP 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 – II at *Page No: 182*)

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	3	7,32,875
2	Examination Account	4	1,57,97,743
3	College of Engineering for Women Account	2	69,420
4	School of Distance Education Account	8	6,37,134
TOTAL			1,72,37,172

Table –B

Sl. No	Name of the Hostel Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Research Scholars Hostel Account	10	1,65,230
2	Engineering Hostel for Men Account	10	16,28,081
3	Science Hostel	4	83,006
TOTAL			18,76,317

TOTAL

Sl No.	Institutions	Amount (Rs)
1	Other Institutions	1,72,37,172
2	Hostels	18,76,317
TOTAL		1,91,13,489

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 Computer Centre, Andhra University, Visakhapatnam for the year 2019-20 - Purchase of certain items– Repeat Orders basis - e-procurement procedure not adopted - Irregular – Needs Action. (Rs. 1,84,080/-)

During the course of audit of the Computer centre, Andhra University, Visakhapatnam for the year 2019-20, an amount of 1,84,080 was incurred towards RD ID Smart cards for students and staff in AU Campus vide bill no 1614, dt :01-02-20 to Paramount office systems on repeat Orders basis without going for e- procurement process.

Budget Code	Name of the head	Name of the work	Bill no /date and Name of the firm	CPC Proceedings and date	Amount (Rs)
C-1031217-11	Bio- Metric Attendance Systems	1.RF ID smart cards for students and staff in AU Campus	POSPL/19-20/1614 Dt: 01-02-2020. Paramount office systems	A-IV(Sup) / CPC /2019-20 Dt: 17-12-2019	92,040
		2.RF ID smart cards for students and staff in AU Campus	POSPL/19-20/1747 Dt : 02.03.20 Paramount office systems	A-IV(Sup)/ CPC /2019-20 Dt: 17-12-2019	92,040
TOTAL					1,84,080

As verified ,the repeat orders vide VC Progs No A-IV (Sup)/CPC/2019-20 ,dt: 17-12-2019 it is noticed that RF ID smart cards for students and staff in AU Campus are purchased on quotation basis duly splitting the bills and without obtaining the limited tenders from the selected firms, because the total expenditure was below the one lakh. Basing on the above orders, the University authorities purchased RF ID smart cards on repeat orders basis from the same firm which is highly irregular.

As per the Art.125 of the A.P Financial Code ,the supplies costing more than one lakh must be procured through e- procurement process. Since, the amount involved in the instant case is more than one lakh, procurement of RF ID smart cards on quotations basis is violation of the rule .

PARA NO : 9 (c) – 5

Audit of the Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Purchase of paneer from the shop other than M/s V Metro Fresh – Purchases made without quotations/tenders – Expenditure held under objection.

(Rs.1,040/-)

On verification, it is noticed that the Paneer should be purchased from M/s V.Metro Fresh @ Rs.330/- per Kg. But paneer for an amount of Rs.18,200/- were purchased at high cost from the M/s Sai Bhaskara agencies @ Rs.350/- per kg for which no quotations were produced. The difference amount was Rs.1040/-. It is irregular.

The details are given below :

Vr. No	Date	Name of the vendor	Qty	Approved Rate @ 330	Purchasing Rate @350	Difference Amount (Rs)
43	03-05-2019	M/s Sai Bhaskara Agencies	8	2,640	2,800	160
113	11-07-2019		5	1,650	1,750	100
146	16-07-2019		6	1,980	2,100	120
152	27-07-2019		6	1,980	2,100	120
159	02-08-2019		6	1,980	2,100	120
165	08-08-2019		6	1,980	2,100	120
170	14-08-2019		4	1,320	1,400	80
196	21-08-2019		6	1,980	2,100	120
243	16-10-2019		5	1,650	1,750	100
TOTAL			52	17,160	18,200	1,040

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.

As per 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.

Hence, the expenditure incurred on purchases from the unauthorised dealers/vendors is highly irregular. Hence, the entire expenditure is held under objection.

(Para No.11of the Audit Notes)

PARA NO : 9 (c) – 6

Audit of the Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Approval of vendors for daily supply of items – Basis on which the approvals made not produced - Norms not followed – Needs action.

On verification, it is noticed that the following are the Approved Vendors for supply of various items to the Hostels, vide Proceeding No.A-IV(1)/Food Commodity items/2019-20, Dated 23-09-2019 of the Vice-Chancellor, Andhra University.

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. Same would need to be produced to audit.

Further on verification, it is noticed that purchases like Provisions,Eggs,Pickles,Paneer and Electrical & Plumbing items etc., were made for the hostel during the year 2019-20 from the unapproved vendors who are unregistered. This has to be taken care of at the time of finalisation of the list of vendors and giving permission to supply items for the Registered Vendors only. Hence, the University Authorities shall have to take care to make the purchases in future from the dealers who have been registered and authorised.

The following are the unapproved Vendors for supply of various items to the Hostels.

Supply of items	Approved Vendors by the University	Purchases made from unapproved vendors
Provisions	M/s Sri Lakshmi Ganapathi rice stores	1.M/s Sri Chaitanya enterprises
		2.Prop. M.Prasad, Rythu Bazar
		3.M/s Sri Kanaka Mahalakshmi
		4.M/s Harika traders
Eggs	M/s P.V.R Traders	M/s K. Nancharayya Royal foods
Pickles	M/s E. Ramakrishna	M/s E. Narasimha Murthy
Milk products(paneer)	M/s V.Metro Fresh	M/s Sai Bhaskara agencies
Electrical & Plumbing Items	M/s Associates Electrical & Marine products	1.M/s Sree Ramakrishna sanitary stores
		2.M/s Shri Venkatalakshmi Hardware

As per 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.

(Para No.12 of the Audit Notes)

PARA NO : 9 (c) – 7

Audit of the Computer Centre Account, Andhra University, Visakhapatnam for the year 2019-20 – Purchase of certain items– Items purchased from the same firms – Splitting of bills – Irregular.

During the course of audit of the Computer centre, Andhra University Visakhapatnam for the year 2019-20, it was noticed that the purchase of items from the firms in the same date with different bills duly splitting the bills and without obtaining the limited Tenders from the selected firms. This was done with an intension of not calling for tenders.

As per the Article 125 of the A.P Financial Code, the supplies costing more than one lakh must be procured through e-procurement process. In the instant cases, the purpose of tenders in getting competitive rates has been defeated due to non-observation of rules. Hence, action would need to be taken to arrive at the total value of purchase of stores before going for purchase and to follow the instructions issued under Art.125 of the AP. Financial Code so as to get the articles at comparative rates.

It was observed that total amount was split into many bills. This is irregular and needs immediate action to discontinue such practice.

The details are given below :

Budget Code	Details of Expenditure	Name of the work	Bill no and date and name of the firm	CPC Proceedings and date	Amount
C-1031217-12	University Internet Charges	1(i) OFC cable laying and splicing in Siemens lab.	SVTS-010/19-20 Dt : 9.3.20, Sampath Vinayaka Techno Services	A.IV(3)/CPC /2019-20 Dt: 02.03.2020	88,200
		1(ii) OFC cable laying and splicing in E.C.E, marine dept etc	SVTS-010/19-20 Dt: 09.3.20 Sampath Vinayaka Techno Services	A.IV(3)/CPC /2019-20 Dt: 02.03.2020	77,406
C-1031217-13	Internet Hardware Maintenance Charges	1(i) UTP cable laying with accessories and OFC Cable laying and digging in AU Campus(Examination Block, EEE Dept etc)	SVTS-009/19-20 dt : 22.10.19 Sampath Vinayaka Techno Services	A.IV/CPC/ 2019-20 Dt: 04.10.2019	2,12,100

		1(ii) UTP Cable laying and electrical points installation in AU Campus(A-III Section, Chemistry Department, Harshavardhan Hostel)	SVTS-008/19-20 dt :22.10.19 Sampath Vinayaka Techno Services	A--IV/CPC/ 2019-20 Dt: 04-10-2019	1,06,050
		2(i) D-Link I/O boxes in AU Campus	891 ,dt: 11.10.19 Sri Satyam Computech	A-IV/CPC/ 2019-20 dt : 26-09-2019	52,500
		2(ii) Digisol I/O boxes and termination boxes in AU Campus	894 ,dt: 11.10.19 Sri Satyam Computech	A-IV/CPC/ 2019-20 Dt: 26-09-2019	41,895
		3(i) D-Link CAT 6 cable in AU campus	892, dt: 11.10.19 Sri Satyam Computech	A-IV/CPC/ 2019-20 dt : 26-09-2019	68,250
		3(ii) CAT 6 cable bundle in AU Campus	893, dt : 11.10.19 Sri Satyam Computech	A-IV/CPC/ 2019-20 dt : 06-09-2019	34,125
		4(i) UTP cable laying in Engg college smart class rooms	SVTS-005/19-20 Dt: 09.03.20, Sampath Vinayaka Techno Services	A.IV(3)/CPC / 2019-20 Dt: 02.03.2020	48,510
		4(ii) UTP cable laying in Dept of PNCO, Nuclear physics etc	SVTS-006-/19-20 Dt: 09.03.20, Sampath Vinayaka Techno Services	A.IV(3)/CPC / 2019-20 Dt: 02.03.2020	58,905
TOTAL					7,87,941

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 2019-20 – Appointment of Non-Teaching Staff on Daily Wage/ 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. 21,35,19,856/-)

During the course of the audit of accounts of Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs.21,35,19,856/-** 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 2019-20. 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 - III at *Page No: 188*)

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) Account	3	1,60,980
2	Dr. V.S.Krishna Library Account	1	1,80,000
3	Self Finance Account	6	3,59,52,184
4		7	15,24,10,897

5	School of Distance Education Account	5	8,13,586
6	Directorate of Admissions Account	2	2,72,735
7	Platinum Jubilee Guest House Account	2	19,23,439
8	Yoga Account	1	9,11,931
9	Press & Publications Account	2	8,32,056
TOTAL			19,34,57,808

Table : B
(Hostels)

Sl. No	Name of the Hostel Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Engineering Women's Hostel Account	2	16,42,000
2	Ladies Hostel Account	3	44,76,076
3	College of Arts & Commerce Hostel Account	2	31,50,320
4	Research Scholars Hostel Account	9	13,52,800
5	International Students Hostel Account	2	24,04,637
6	College of Science & Technology Hostel Account	2	35,16,965
7	Engineering Men's Hostel Account	2	35,19,250
TOTAL			2,00,62,048

TOTAL

Sl No.	Institutions	Amount (Rs)
1	Other Institutions	19,34,57,808
2	Hostels	2,00,62,048
TOTAL		21,35,19,856

During the course of audit and on verification of the cadre strength particulars of the Hostels, it is noticed that the salary paid to the staff working on Daily Wage for the year 2019-20, is in excess of the cadre strength.

(i) Ladies Hostel : (Para No.3 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)	67
Permanent Non-Teaching Staff	25
Time Scale Staff	41
28 Days Staff	19
Daily Wage Workers	60
TOTAL	145
Staff in excess of the cadre strength (145-67)	78

From the above, it is evident that 78 employees have been have been appointed in excess of the sanctioned posts. The appointment orders of Daily Wage Employees have not been produced 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.

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.

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 2019-20 – Appointments made on Consolidated Pay Basis - Payment of Salaries to the Staff of M/s Sony Security Services - Held under objection.

(Rs.23,12,654/-)

During the course of the audit on the Accounts of the College of Engineering (Autonomous), Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. 23,12,654/- 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 Andhra University College of Engineering (Autonomous). 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.
- ❖ 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.4 of Audit Notes)**

Amount paid to M/s Sony Security Services			
Vr. No	Date	Particulars	Amount (Rs)
1	2	3	4
12	16-04-2019	Out Source Employees 10 members @ 258.58/- per day for 3/2019	68,782
13	16-04-2019	Out Source Employees 18 members @ 161.30/- per day for 3/2019	82,101

01	18-05-2019	Out Source Employees 17 members @ 166.65/- per day for 4/2019	76,659
02	18-05-2019	Out Source Employees 9 members @ 267.20/- per day for 4/2019	69,472
23	06-06-2019	Out Source Employees 9 members @ 258.60/- per day for 5/2019	65,943
24	06-06-2019	Out Source Employees 18 members @ 161.30/- per day for 5/2019	80,488
46	02-07-2019	Out Source Employees 10 members @ 268.20/- per day for 6/2019	72,414
47	02-07.2019	Out Source Employees 18 members @ 166.65/- per day for 6/2019	79,658
72	07-08-2019	Out Source Employees 18 members @ 161.30/- per day for 7/2019	84,360
73	07-08-2019	Out Source Employees 10 members @ 258.60/- per day for 7/2019	77,580
96	11-09-2019	Out Source Employees 18 members @ 161.29/- per day for 8/2019	82,742
97	11-09-2019	Out Source Employees 10members @ 258.58/- per day for 8/2019	79,125
138	21-10-2019	Out Source Employees 10 more members @ 267.20/- per day for 9/2019	78,556
139	21-10-2019	Out Source Employees 18 more members @ 166.66/- per day for 9/2019	85,830
151	07-11-2019	Out Source Employees 10 members @ 161.30/- per day for 10/2019	79,384
152	07-11-2019	Out Source Employees 18 members @ 161.30/- per day for 10/2019	84,037
180	10-11-2019	Out Source Employees 28 more members @ 267.20/- per day for 11/2019	2,02,805
208	06-01-2020	Out Source Employees 28 more members @ 258.58/- per day for 12/2019	2,09,967
228	06-02-2020	Out Source Employees 28 members @ 258.58/- per day for 1/2020	2,14,362
62	09-03-2020	Out Source Employees 28 members @ 276.41/- per day for 2/2020	2,13,941
271	30-03-2020	Out Source Employees 28members @ 258.58/- per day for 3/2020	2,24,448
TOTAL			23,12,654

PARA NO : 9 - 1

Audit on the Accounts of Engineering College Hostel for Women, Andhra University, Visakhapatnam for the year 2019-20 – Expenditure incurred towards Store Maintenance Charges – Authority for such expenditure and supporting documents not produced – Expenditure held under objection. (Rs.2,70,000/-)

During the course of Audit of Engineering College Hostel for Women Account for the year 2019-20, it is noticed that an amount of Rs.2,70,000/- has been paid through vouchers towards Store Maintenance Charges. But, Authority for incurring such expenditure has not been produced to audit. The supporting documents for the bills relating to the expenditure have also not been produced to audit. In the absence of the Bills, the expenditure could not be verified in Audit. Hence the amount is held under objection.

The details are given below:

Vr. No.	Date	Particulars	Amount in (Rs)
126	16-10-2019	For Store maintenance charges to the Chief warden, Engineering College Men Hostel	1,01,250
151	08-11-2019	For Store maintenance charges to the Chief warden, Engineering College Men Hostel	33,750
185	03-12-2019	For Store maintenance charges to the Chief warden, Engineering College Men Hostel	33,750
214	06-01-2020	For Store maintenance charges to the Chief warden, Engineering College Men Hostel	33,750
234	07-02-2020	For Store maintenance charges to the Chief warden, Engineering College Men Hostel	33,750
256	05-03-2020	For Store maintenance charges to the Chief warden, Engineering College Men Hostel	33,750
Total			2,70,000

As per Section-49 of Andhra Pradesh Universities Act 1991, any resolution taken by the Executive Counsel of University need to be ratified by the Government, if it involves the financial implications. But, no such orders were produced to audit in support of payment of the above amounts. Therefore, the above expenditure was held under objection.

Hence, action would need to be taken to obtain necessary ratification orders from the competent authority and same may be produced to audit for verification.

(Para No.4 of the Audit Notes)

PARA NO : 9 - 2

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20 – Expenditure incurred towards Travelling Allowance of the staff of the University – Several discrepancies found - Prescribed norms not followed – Amount held under objection.

(Rs.5,61,607/-)

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 Araku / 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 Anakapalle to Araku/Paderu for which reasons are not known when there is a direct Train/Bus to Araku / 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	2	---
2	UGC Account	5	2,34,982
3	School of Distance Education Account	13	3,26,025
4	Sports & Talent Account	5	600
TOTAL			5,61,607

(The details are given vide APPENDIX - IV at *Page No:212*)

PARA NO : 9 - 3

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20- 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 accounts 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 Financial 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	7
2	Engineering College Hostel for Women	7
3	Research Scholars Hostel Account	13
4	Sports & Talent Account	6
5	College Development Council Account	4
6	Engineering College Hostel for Men Account	7
7	International Students Hostel Account	3
8	College of Arts & Commerce Hostel Account	4
9	Computer Center Account	4
10	Ladies Hostel Account	4
11	College of Science & Technology Account	5

PARA NO : 9 - 4

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20- 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	17
2	Press & Publications Account	6
3	Engineering Hostel for Women	8
4	Research Scholars Hostel Account	14
5	Dr.V.S.Krishna Library Account	2
6	Computer Center Account	5
7	Arts & Commerce Gostel Account	10
8	Engineering Hostel for Men	8
9	Sports & Talent Account	2

PARA NO : 9 – 5

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2019-20 – Payment of Allowances for different purposes to the employees - Amount held under objection. (Rs.22,42,307/-)

During the course of audit of Hostel Accounts of Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs. 22,42,307/-** 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 – V at *Page No: 215*)

Sl. No	Name of Hostel	Para No in the Audit Notes	Amount in (Rs)
1	2	3	4
1	Directorate of Admissions	3	12,48,222
2	Engineering College Hostel for Women Account	3	57,600
3	Ladies Hostel Account	5	1,21,600
4	College of Arts & Commerce	3	13,050
5	College Development Council Account	1	3,97,000
6	General Revenue Account	13	2,45,985
7	Research Scholars Hostel Account	4	1,16,500
8	Engineering College Hostel for Men Account	4	42,350
TOTAL			22,42,307

PARA NO : 9 – 6

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 –Disposal of the old Newspaper details was not known – Loss to the institution – Immediate action required. (Rs.45,043/-)

During the course of audit, it is observed that no income has been received by the institution through the disposal of sale proceeds of old newspaper. The Register of Sale Proceeds of Old newspaper and records related to the sale proceeds was not produced to Audit. The Non-production of the same itself stems the suspicion whether the old newspaper was disposed or not. Immediate attention of the authorities is required in this aspect to save the institution from probable financial loss. (Para No.12 of the Audit Notes)

The details are given below:

Vr No /Date	Amount received from	Months	Amount (Rs)
423/ 24-07-2019	Sk. Mahaboob Subhani Ali Visakhapatnam.	6 Months 01-01-2019 to 30-06-2019 Bill No.3 /08-07-2019 (13 types)	11,750
1432/ 03-01-2020		6 Months 01-01-2019 to 30-06-2019 Bill No.10/08-07-2019 (17 types)	17,810
1582/ 07-08-2020	Sk. Mahaboob Subhani Ali Visakhapatnam.	6 Months 01-01-2019 to 20-07-2019 Bill No.82/22-12-2019 (13 types)	15,483
Total			45,043

PARA NO : 9 - 7

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2019-20 – Maintenance of Stock Registers In Various Departments—Certain Observations—Needs Rectification.

During the course of the audit on the accounts of the College of Science & Technology, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that there are 27 departments under the college of Science & Technology. It is observed that certain amounts are sanctioned to the departments as per the 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.

S. No	Name of the Department	Particulars	Sanctioned Amount	Total Amount (Rs)
1	Principal's Office	Office Contingency	75,000	2,25,000
		Science Day celebrations	1,50,000	
2	Geophysics	01. Apparatus, Chemicals & Lab	60,000	90,000
		02. Dept. Contingencies	30,000	
3	Geography	02. Dept. Contingencies	15,000	35,000
		01. Apparatus, Chemicals & Lab	20,000	
4	Nuclear Physics	01. Apparatus, Chemicals & Lab	50,000	70,000
		02. Dept. Contingencies	20,000	
5	Physics	01. Apparatus, Chemicals & Lab	15,760	53,160
		02. Dept. Contingencies	37,400	
6	USIC	01. Contingencies	10,000	20,000
		02. Electrical Components	10,000	
Total				2,68,160

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.

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 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.

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

(Para No.3 of the Audit Notes)

PARA NO : 9 – 8

Audit of the Platinum Jubilee Platinum Jubilee Guest House Account, Andhra University, Visakhapatnam for the year 2019-20 - Advances taken - Petty Cash Book – Not maintained – Amount held under objection. (Rs. 2,04,336/-)

On verification, it is noticed that advances were taken at different intervals towards petty expenditure. It is observed that an amount of Rs.2,04,336/-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)
06	04-2019	703599	16,993
16	08-05-2019	116707	16,920
24	10-06-2019	116715	19,228
40	07-2019	116731	19,273
46	29-07-2019	116737	18,190
59	08-2019	116750	17,664
71	28-09-2019	116762	15,184
81	30-10-2019	116772	17,264
90	29-11-2019	116781	14,560
102	30-12-2019	116793	16,114
115	02-2020	235606	16,026
127	03-03-2020	235618	16,920
TOTAL			2,04,336

PARA NO : 9 – 9

Audit on the Accounts of Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-2020 – Expenditure incurred towards purchase of Gas cylinders - Hand made vouchers Amount -held under objection. (Rs. 2,77,581/-)

During the course of the audit on the accounts of Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. 2,77,581/- was spent towards of purchasing of Gas cylinders on handmade vouchers, such

expenditure is not authorised. Hence, as the printed bills from Gas agency were not produced to audit, the amount for Rs. **2,77,581/-** is held under objection. The same procedure was followed in all Hostels. (Para No-16 of the Audit Notes)

Vr.No.	Date	Particulars	Purchase of Gas Cylinders	Amount (Rs)
97	02-07-2019	AU Indane Service	60 No's	41,800
116	11-07-2019	AU Indane Service	60 No's	42,900
142	16-07-2019	AU Indane Service	60 No's	44,541
181	19-08-2019	AU Indane Service	60 No's	38,610
248	17-10-2019	AU Indane Service	70 No's	43,200
326	11-12-2019	AU Indane Service	65 No's	38,870
382	12-02-2020	AU Indane Service	60 No's	41,220
383	12-02-2020	AU Indane Service	40 No's	28,240
TOTAL				2,77,581

PARA NO : 9 – 10

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 –Expenditure incurred towards Petty cash – Several deviations - Expenditure held under objection. (Rs.12,22,593/-)

On verification, it is noticed that an expenditure of Rs.12,22,593/- has been incurred through Petty Cash Book. On further verification of the Petty Cash Book with Vouchers the following defects were noticed in audit:

1.The expenditure was incurred towards monthly allowances in respect of staff, fuel charges, daily wage salaries, purchase of paneer, provisions,sanitary and plumbing items and repair works which are not petty in nature.

2. Petty cash payment should not be made or used for Salary payments. But it is noticed that the petty cash was being paid as a salary to daily wages.

3. Petty cash shall be used for the repairs & maintenance and for daily routine expenditure.

4. On observation, it is found that there are several instances of recoupment during a month. At times there are six recoupment in a month of August for an amount of Rs.1,60,000/-. 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. (Para No.8 of the Audit Notes)

The expenditure details are given below:

Date	Vr. No.	Name	Cheque No.	Amount (Rs)
01-04-2019	1	Self	730885	20,000
08-04-2019	5	Self	730890	30,000
17-04-2019	14	Self	730900	20,000
06-05-2019	33	Self	2520	50,000
14-05-2019	44	Self	2532	50,000
22-05-2019	49	Self	2537	50,000
06-06-2019	53	Self	2542	50,000
11-06-2019	54	Self	2543	50,000
19-06-2019	61	Self	2550	30,000
28-06-2019	70	Self	2560	50,000
03-07-2019	80	Self	2571	30,000
18-07-2019	110	Self	2602	20,000
27-07-2019	122	Self	2614	20,000
01-08-2019	145	Self	2639	20,000
05-08-2019	153	Self	2647	20,000
14-08-2019	169	Self	2665	20,000
17-08-2019	174	Self	2671	20,000
26-08-2019	186	Self	2683	30,000
29-08-2019	198	Self	2695	50,000
03-09-2019	204	Self	2702	30,000
12-09-2019	212	Self	2711	20,000
18-09-2019	222	Self	2720	20,000
25-09-2019	242	Self	2725	20,000
05-10-2019	260	Self	2733	20,000

17-10-2019	268	Self	2741	20,000
04-11-2019	291	Self	2790	30,000
07-11-2019	303	Self	2802	62,593
19-11-2019	316	Self	2817	20,000
03-12-2019	337	Self	2838	50,000
07-12-2019	344	Self	2845	50,000
20-12-2019	364	Self	2865	20,000
02-01-2020	376	Self	2877	30,000
03-01-2020	383	Self	2884	30,000
21-01-2020	397	Self	2899	20,000
29-01-2020	407	Self	2909	20,000
03-02-2020	416	Self	2918	30,000
17-02-2020	443	Self	2946	20,000
05-03-2020	471	Self	2974	20,000
09-03-2020	480	Self	2985	10,000
12-03-2020	484	Self	2989	50,000
TOTAL				12,22,593

PARA NO : 9 – 11

Audit on the Accounts of Arts and Commerce Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – Expenditure incurred towards purchase of Gas Cylinders - Hand made vouchers Amount -held under objection. (Rs. 17,86,763/-)

During the course of the audit on the accounts of Arts and Commerce Hostel Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. 17,86,763/- was spent towards of purchasing of Gas Cylinders on handmade vouchers. Such expenditure is not authorised. Hence, as the printed bills from Gas agency were not produced to audit, the amount for Rs. 17,86,763/- is held under objection. Immediate action would need to be taken to stop such practices as these may lead to financial irregularities. (Para No.3 of the Audit Notes)

Vr. No	Date	Name of the Firm	No. of Gas Cylinders	Amount (Rs)
3928	01-04-2019	M/s A.U Indane Service	185	1,31,257.00
3937	16-04-2019	M/s A.U Indane Service	280	2,02,760.00
3956	07-05-2019	M/s A.U Indane Service	140	1,03,922.00
3991	25-07-2019	M/s A.U Indane Service	165	1,06,177.00
4013	09-08-2019	M/s A.U Indane Service	190	1,22,265.00
12	06-09-2019	M/s A.U Indane Service	95	61,132.00
17	07-09-2019	M/s A.U Indane Service	170	1,05,090.00
30	27-09-2019	M/s A.U Indane Service	220	1,30,200.00
41	05-10-2019	M/s A.U Indane Service	185	1,10,630.00
58	07-11-2019	M/s A.U Indane Service	285	1,74,135.00
101	27-01-2020	M/s A.U Indane Service	620	4,26,510.00
124	17-02-2020	M/s A.U Indane Service	155	1,12,685.00
TOTAL				17,86,763.00

PARA NO : 9 – 12

Audit of the Account of Sports & Talents Account, Andhra University, Visakhapatnam for the year 2019-20 - Certain bills were found doubtful expenditure - - needs investigation- amount held under objection. (Rs.8, 800/-)

On verification, it is observed that the following accommodation bills produced towards Adjustment against advance paid to the Director, Physical Education & Secretary, Sports Board, AU,VSP vide Procs No.AIII(1)/IUT/Adv.Adjust./2018-19,dated.01-07-2019.

The details are given below:

Vr. No.	Date	Particulars	Amount (Rs)
3	29-09-2018	Director of Physical Education,AU.VSP. - for Accommodation Charges at Platinum Jubilee Guest House,AU,VSP. (4days) per day Rs.400.	1,600
3	27-09-2018	Director of Physical Education,AU.VSP. - for Accommodation Charges at Platinum Jubilee Guest House,AU,VSP. (9days) per day Rs.400.	3,600
8	05-11-2018	Director of Physical Education,AU.VSP. - for Accommodation Charges at Platinum Jubilee Guest House,AU,VSP. (6days) per day Rs.600.	3,600
TOTAL			8,800

1. On verification of the bills appended to the connected vouchers the following deviations observed:

As the time & date of Arrival/ Occupying and time & date of Departure from Platinum Jubilee Guest House are not noted by the individuals in their Accommodation bills. it cannot be assessed. It leads to suspicion in genuineness of the bills.

2. In view of the above observations, in audit it is opined that there is scope for leakage of funds and hence the above expenditure treated as doubtful expenditure.
3. Therefore, the Executive Authority is directed to take necessary action to investigate the genuineness of the bills and loss caused if any in this regard would need to be recovered from the person or persons responsible and compliance may be reported to audit.

PARA NO : 9 – 13

Audit on the Accounts of U.G.C. Account, Andhra University, Visakhapatnam for the year 2019-20 – Refund of unspent balance of advance to UGC – Interest not paid - Amount held under objection. (Rs. 76,305/-)

During the verification, it is noticed that an amount of Rs.7,63,053/- was refunded as mentioned hereunder without utilising for the purpose for which it was sanctioned as advance on receipt of the grant from U.G.C., New Delhi. In this regard it is noticed that

- a) Only Principal amount of Rs. 7,63,053/- was refunded.
- b) An amount equivalent to @ 10% per annum on advance towards simple Interest of Rs. **(Rs. 76,305/-)** was not refunded, i.e on non-utilized amount has to be charged and collected from the individual responsible from the date of issue and to the date of refund, as per provisions contained in General Financial Rules of Government of India.

Hence, an amount of Rs.76,305/- is held under objection.

The details are given below :

Vr. No	Date	Particulars	Amount (Rs)
19	03-05-2019	Refunded vide cheque no 922374 dt : 28-03-2019(sanctioned vide Lr No F.540/18/DRS-I/2016(SAP-I),dt:22-02-2016.	3,50,270
58	29-06-2019	Refunded vide cheque no : 633413 dt : 03-05-2019(sanctioned vide UGC Lr No.1-1/2014 (SU-11) dt : 12-09-2014 and advance of Rs 3,92,290/- paid to Prof M.Pramila Devi, Co ordinator on 10-03-2017	6,441
125	12-09-2019	Refunded vide cheque no :209618 dt : 12-09-2019(sanctioned vide UGC Lr F .112-10/2013(ASP)dt :04-06-2014	1,02,737
126	20-09-2019	Refunded vide cheque no :209619 dt : 20-09-2019(sanctioned vide UGC Lr No 1-1/2014(SU-2) dt :12-09-2014	6,441
161	16-11-2019	Refunded vide cheque no :594128 sanctioned vide UGC Lr No 41-58/2012(S2014(SR) dt :26-06-2015	37,051

166	30-11-2019	Returned vide cheque no :594133 sanctioned vide UGC Lr F .40371/2012(SR) dt :09-06-2015	2,43,463
222	05-03-2020	Returned vide cheque no:351140 sanctioned vide UGC Lr F .43-152/2014 (SR) dt :17-08-2015	16,650
TOTAL			7,63,053

PARA NO – 9.14

Audit of the Contributory Pension Scheme (CPS) Account, Andhra University, Visakhapatnam for the year 2019-20 – CPS Index Number and nomination details of the employees who came under Contributory Pension Scheme have not been recorded in the Service Registers - Needs Immediate action.

Andhra University has adopted Andhra Pradesh Employees Pension Rules 1980 for it's Teaching and Non-Teaching Staff. The Teaching and Non-Teaching employees appointed after 01-09-2004 governed by the Contributory Pension Scheme of the Government of Andhra Pradesh.

During the audit, 217 number of Teaching and Non-Teaching employees pensionary benefits were verified with Service Registers, Sanction Proceedings along with Pension Ledgers with bank Vouchers. The disbursement of Pension was made through the bank account of the Pensioners as per their choice.

Teaching - 146 (No 5993 to 6136)

Non-Teaching - 71 (No 9144 to 9214)

The Teaching and Non-Teaching employees appointed after 01-09-2004 covered by the National Pension System (Contributory Pension Scheme) of the Govt of A.P. The Andhra University has adopted G.O Ms No 653 Finance (pension) Dept dt:22-09-2004 and deducting the monthly contributions from the employees appointed on or after 01-09-2004 @ 10% of the basic pay and DA from the salaries every month to the Contributory Pension Scheme.

On verification the service Registers in respect of C.P.S holders, it is noticed that CPS Index number was not entered in the first page of the individual. The nominations were not filed at the time of admission into the scheme. Necessary action has to be taken to record the same in the Service Register of the concerned employee.

(Para No.4 of the Audit Notes)

PARA NO – 9.15

Audit of the Contributory Pension Scheme (CPS) Account, Andhra University, Visakhapatnam for the year 2019-20 – Contributions under Contributory Pension Scheme have been invested as Fixed Deposits instead of transferring them to the Trustee Bank of N.S.D.L Trustee Bank for investment as per the investment guidelines prescribed by Pension Fund Regulatory and Development Authority – Irregular - Needs Immediate action.

On verification, it is noticed that the contributions under C.P.S and the share of the employer were invested in bank accounts of the Andhra University as Fixed deposits under Contributory Pension Scheme account instead of transferring to the Trustee Bank of N S D L Trustee Bank for investment as per the investment guidelines prescribed by Pension Fund Regulatory and Development Authority duly register with National Security Depository Limited. Ultimately due to the above, the CPS employees working in Andhra University are losing their interest and other benefits. The Director of Treasuries and Accounts, Andhra Pradesh Amaravathi also requested the Registers vide Lr.No F2/13936/2103 Dt 12-01-2021 to transfer these amounts to the Trustee Bank. As per the instructions of the Director of State Audit ,A.P Amravati vide Memo No 33/I&N/2020 dt 02-02-2021 a letter was also addressed to the Register vide Lr No 70 Dt 06-02-2021to take appropriate action accordingly. The university was not yet enrolled in PRAN in National Pension Scheme through NSDL.

An amount of **Rs. 22,85,79,744.50** was invested in Fixed Deposits in the account Contributory Pension Scheme of Andhra university in various banks instead of investing in to the Trustee Bank of NSDL (National Scrutiny Depository Limited) up to 31-3-2020 as detailed below: (Para No.5 of the Audit Notes)

CONTRIBUTION PENSION SCHEME ACCOUNT								
1	SBI AU CAMPUS	37780708827	4,18,35,588	1Y 11M	7.00	29-6-18	29-5-20	4,77,90,103
2		33634718370	56,70,000	10 Y	9	3-2-14	3-2-24	1,38,07,521
3	SBI AU ENGG CAMPUS	38809052948	2,13,49,521	12M	6.3	30-9-19	30-9-20	2,27,26,652
4		105620100234057	60,77,831	25M	6.10	9-2-19	9-3-20	68,92,236
5		105620100158711	50,07,116	1 Y	6.8	6-4-19	6-4-21	57,30,009
6		105620100222265	37,67,900	18 M	6.6	23-10-19	23-4-21	41,56,652

7	Andhra Bank, A.U. CAMPUS	105620100222274	40,94,095	18 M	6.6	23-10-19	23-4-21	45,16,502	
8		105620100147584	47,66,091.50	18 M	6.6	23-10-19	23-4-21	52,57,831.50	
9		105620100222797	69,96,813	18 M	6.6	30-10-19	30-4-21	77,18,707	
10		105620100222803	49,29,657	18 M	6.6	30-10-19	30-4-21	54,38,273	
11		105620100222858	97,16,719	18 M	6.6	30-10-19	30-4-21	1,07,19,239	
12		105620100222867	97,16,719	18 M	6.6	30-10-19	30-4-21	1,07,19,239	
13		105620100223149	43,01,176	18 M	6.6	30-10-19	30-4-21	47,44,949	
14		105620100255139	97,16,119	24M	6.6	14-11-19	14-11-21	1,10,78,892	
15		105620100255148	19,54,094	24M	6.6	9-11-19	9-11-21	22,27,432	
16		105620100255157	23,89,454	24M	6.6	14-11-19	14-11-21	27,23,690	
17		105620100255166	97,16,719	24M	6.6	14-11-19	14-11-21	1,10,75,892	
18		105620100255175	8,29,457	24M	6.6	9-11-19	9-11-21	9,45,481	
19		105620100234057	60,77,831	25M	6.1	9-2-20	9-2-22	68,92,236	
20		AB AU ENGG CAMPUS	133320100073216	86,37,084	25 M	6.1	10-2-20	20-3-22	97,94,418
21			133320100073225	34,79,789	25 M	6.1	10-2-20	20-3-22	39,46,067
22			133320100032103	1,04,97,488	25 M	6.1	14-3-20	14-4-22	1,19,10,050
23		AB SIVAJI PALEM	219520100021392	1,03,95,083	12 M	6.6	23-10-19	23-10-20	1,10,98,326
24			219520100023646	48,96,167	36M	6.6	19-1-20	19-1-23	58,71,272
25			219520100023831	67,96,023	25M	6.10	4-2-20	4-3-22	77,06,663
26	INDIAN BANK MR PETA	882295078	21,00,000	10Y	10.54	31-3-10	31-3-20	42,03,354	
27		8672555843	60,89,921	1Y	6.2	27-3-20	27-3-21	64,76,366	
27		889086894	21,60,000	10y		25-5-10	25-5-20	44,30,960	

28	IndianB ANK SEETHA MPETA	6327720980	49,07,545	5 Y	6.01	31-3-20	31-3-25	66,42,386
29	SYNDIC ATE BANK	35844050007398/1	97,80,373	24 M	6.50	3-1-20	3-1-22	,11,26,533.68
30		35844050007336/1	60,04,602	24 M	6.50	23-12-20	23-12-21	68,31,069.36
Total			22,85,79,744.50					

PARA NO – 9.16

Audit of the Pension Account, Andhra University, Visakhapatnam for the year 2019-20 – Reinvestment of pevious accumulations in Pension Account as Fixed Deposits – The amounts were not forthcoming in the Cash Book – Needs immediate action.

On verification of the Register of Investments related to Pension Account , an amount of Rs.79,72,17,326/- has been reinvested as Fixed Deposits from Pension Account. But, the same were not reflected either in the Cash Books of Pension Account or Salary Account. Immediate action would need to be taken to enter all the investments made in the relevant Cash Books and produced to audit for verification. (Para No.6 of the Audit Notes)

The details given below :

PENSION ACCOUNT								
1	AB AU CAMPUS	105620100230413	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
2		105620100230422	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
3		105620100230431	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
4		105620100230440	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
5		105620100230459	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
6		105620100230468	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
7		105620100230477	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
8		105620100230486	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
9		105620100230495	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
10		105620100230501	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
11		105620100230510	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628

12		105620100230529	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
13		105620100230538	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
14		105620100230547	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
15		105620100230565	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
16		105620100230583	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
17		105620100230592	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
18		105620100230608	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
19		105620100230617	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
20	AB AU CAMPUS	105620100230626	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
21		105620100230644	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
22		105620100230653	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
23		105620100230662	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
24		105620100230671	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
25		105620100230680	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
26		105620100230699	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
27		105620100230705	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
28		105620100230714	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
29		105620100230723	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
30		105620100230741	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
31		105620100230732	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
32		105620100230750	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
33		105620100230635	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
34		105620100230769	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
35		105620100230778	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
36		105620100230787	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
37		105620100230796	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
38		105620100230820	10,55,495	25M	6.1	2-2-20	2-3-22	11,96,927
39		105620100230802	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628
40	105620100230811	99,22,988	25M	6.1	2-2-20	2-3-22	1,12,52,628	

41		105620100178025	98,98,397	12M	6.0	8-2-20	28-2-21	1,05,05,798
42		105620100023263 3	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
43	AB AU CAMPUS	105620100023264 2	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
44		105620100023265 1	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
45		105620100023266 0	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
46		105620100023267 9	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
47		105620100023268 8	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
48		105620100023269 7	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
49		105620100023270 3	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
50		105620100023274 9	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
51		105620100023271 2	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
52		105620100023272 1	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
53		105620100023273 0	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
54		105620100023307 6	86,37,084	25M	6.10	11-2-20	11-3-22	97,94,418
55		105620100022767	49,81,815	25M	6.10	11-2-20	11-3-22	56,49,358
56		105620100023308 5	26,76,176	25M	6.10	3-3-20	3-4-22	30,36,287
57		105620100219067	1,04,08,548	12M	6.6	13-9-19	13-9-20	1,11,12,702
58		105620100219137	92,41,852	12M	6.6	14-9-19	14-9-20	98,67,078
59		105620100219395	48,27,498	12M	6.6	20-9-19	20-9-20	51,54,086

60		105620100219784	1,06,88,391	12M	6.6	24-9-19	24-9-20	1,14,11,477
61		105620100219809	1,06,88,391	12M	6.6	24-9-19	24-9-20	1,14,11,477
62		105620100219818	34,22,313	12M	6.6	24-9-19	24-9-20	36,53,827
63		105620100219793	31,05,624	12M	6.6	24-9-19	24-9-20	33,15,724
64		105620100219748	92,04,688	12M	6.6	24-9-19	24-9-20	98,27,399
65		105620100219757	1,06,10,477	12M	6.6	24-9-19	24-9-20	1,13,28,292
66		105620100219766	99,26,862	12M	6.6	24-9-19	24-9-20	1,05,98,430
67		105620100219775	92,01,167	12M	6.6	24-9-19	24-9-20	98,23,640
68	AB ENGG. CAMPUS	133320100071935	96,403	25M	6.1	31-1-20	28-2-22	1,09,321
69		133320100071926	96,61,542	25M	6.1	31-1-20	28-2-22	1,09,56,150
70		133320100071892	99,22,988	25M	6.1	31-1-20	28-2-22	1,12,52,628
71		133320100071944	99,22,988	25M	6.1	31-1-20	28-2-22	1,12,52,628
72		133320100071962	92,59,202	25M	6.1	31-1-20	28-2-22	1,04,99,898
73		133320100071953	99,22,988	25M	6.1	31-1-20	28-2-22	1,12,52,628
74		133320100071908	96,61,542	25M	6.1	31-1-20	28-2-22	1,09,56,150
75		133320100071917	99,22,988	25M	6.1	31-1-20	28-2-22	1,12,52,628
76		133320100072280	86,37,084	25M	6.1	21-2-20	21-3-22	97,94,418
77		133320100072299	26,04,917	25M	6.1	21-2-20	21-3-22	29,53,965
78	AB BANK SIVAJIP ALEM	219520100025361	44,39,570	400 Day s	7.05	23-3-19	26-4-20	47,92,198
79	INDIAN BANK SEETHA MAPETA	6737057683	10,39,48,806	1 Y	5.4	13-3-20	13-3-21	10,96,76,736
TOTAL			79,72,17,326					

PARA NO – 9.17

Audit of the Pension Account, Andhra University, Visakha patnam for the year 2019-20 – Irregularities noticed in the disposal of Pension Claims – Needs immediate action.

During the course of audit it is observed that the pension issuing authority is not obtaining the application form, for sanction of pension and other retiring benefits as simplified in G.O.MS.No.111 Finance (HRM.VI) Department Dated 03.09.2015. It is responsibility of the Head office to prepare Pension papers of an employee due to retire from service with instruction to obtain formal application for Pension, Descriptive Rolls, List of Family members and other declaration/Certificates etc from the employees. The Pension issuing authority i.e university not issuing the Pension Payment Orders to the retired employees. It is mandatory to issue the PPO's along with identity cards to the retired employees to avoid complications. Previously a letter was addressed to the Registrar to follow the procedure and the same was also incorporated in the Audit Report for the year 2015-2016. But the same has not been followed.

A list of all Government Servants due to retire during the next 18 months should be prepared every six months on the 1st January and 1st July of each year by the Head of the Department. He is responsible for the quick disposal of pension cases in his Department and has to review the progress of settlement on pending pension cases periodically. A watch Register showing disposal of the pension cases should also be maintained at each HOD level.

On verification the service Registers it is noticed that CPS Index number was not entered in the first page of the individual. The nominations were not filed at the time of admission into the scheme. Necessary action has to be taken to record the same in the Service Register of the concerned employee.

The Pension contributions received from other sources like employees on deputation to the foreign organization shall be deposited to the account of Pension Fund and applied for payment of Pension, Family Pension, Death-Cum Retirement Gratuity and the Commutation of Pension to the retired employees of the University but the same was not done. In absence of the above information the expenditure incurred towards Pensionary benefits could not be arrived.

PARA NO – 9.18

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20 – Advertisements of different notifications in different circulated News Papers —Work orders and Approved tariffs not produced- Held under objection – Immediate action required. (Rs.18,65,916/-)

On verification, it is noticed that an amount of Rs. 18,65,916/-has been spent towards advertisement of different notifications of admissions, examinations, courses on offer etc during the year 2019-20. 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 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 this absence the total expenditure was incurred in proper way or not 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
31	02-05-2019	M/ Shreya Broadcasting Pvt Ltd	Courses on Offer	Yes	19600	400
77	10-05-2019	M/s Max Publications	Degree courses	Yes (2 Types of papers)	68198	1392
105	27-05-2019	M/s Max Advertising	Degree courses	Yes (3 Types of papers)	207192	4228
120	10-06-2019	M/s Jagathi Publications	PG& Professional examinations- 2018	Yes (2 Types of papers)	1000	-
225	08-07-2019	M/s Max Advertising	Degree courses	Yes (3 Types of papers)	144807	2955
226	08-07-2019	M/s Jagathi Publications	Courses on Offer	Yes	29223	596
227	08-07-2019	M/s Mana Alayalu	Courses on Offer	Yes(book)	4900	100
228	08-07-2019	M/s Bennet Coleman & Co Ltd	Degree courses	yes	9800	200

282	18-07-2019	M/s Max Publications	Degree courses	yes(2 Types of papers)	354370	7232
283	18-07-2019	M/s Visalandra Daily	Degree courses	yes	9800	200
383	22-08-2019	M/s Red Publications	Degree courses	Yes(book)	9800	200
450	03-09-2019	M/s Amoda Publications Pvt Ltd	Degree courses	yes	34300	700
462	17-09-2019	M/s The Hans India Ltd	Degree courses	yes	9800	200
463	17-09-2019	M/s Max Advertising	Degree courses	yes(4Types of papers)	470372	9599
984	11-03-2019	M/s Max Advertising	Degree courses	yes(5Types of papers)	455457	9295
Total					18,28,619	37,297
Grand Total : 18,28,619 + 37,297 = 18,65,916						

PARA NO – 9.19

Audit of the General Account, Andhra University, Visakhapatnam for the year 2019-20 - Tour T.A bills – Conveyance Charges claimed by Non-Teaching and Teaching Staff of University – Not admissible – Irregular – Needs recovery. (Rs.17,197/-)

During the course of audit on the General revenue Account relating to the year 2019-20, while verifying the paid vouchers relating to tour T.A Bills as noted in the statement enclosed, it is noticed that conveyance charges were claimed along with T.A. It was mentioned in the T.A bills that the conveyance charges claimed for their travel “from place of stay Residence to Railway Station / Air port and from Railway station / Air port / to residence” place of stay. An aggregate amount of Rs.**17,197/-** was paid towards conveyance charges.

As per para No.8.1 of G.O.Ms.No.336 Fin(T.A) Department, dated:29-10-2005, Government employees on official Tour to outside the state shall be eligible to claim actual Taxi or Auto fare but not within the State.

Hence, the payment of Rs.**17,197/-** as Conveyance Allowance is not admissible and is irregular and immediate action would need to be taken to recover the same from the person or persons responsible and credited to University Funds.

(Para No.17 of the Audit Notes)

The details are given below :

Vr No/Date	Person to whom given	Amount (Rs)
1/01-04-2019	Sri B.V.Ramana Reddy, Superintendent, A-III Section	360
215/10-06-2019	Sri P.Ram Mohan, Typist, A-III Section	200
319/19-07-2019	V.Kamaraju, Superintendent, RTI Cell	400
399/19-07-2019	Prof.G.Nagaraju, Dept of Economics. 3900-1500=2400/-	2400
	Sri S.Prakash Babu. Jr Assistant	600
	Sri P.Naresh, Typist	1,600
	Sri M.Lakshmana Reddy, Attender, Dean, Academic Affairs	750
	Sri B.Srinivas, Attender S-II Section	910
562/21-08-2019	Sri D.Yerragi Reddy Library Assistant, IASE	920
764/27-09-2019	Sri M.V.S.S.Prakash, Dy Registrar	520
868/25-10-2019	Prof V.Krishna Mohan, Registrar	1,200
1410/30-12-2019	Sri shaik subhan, RTI cell, CAO	680
1411/30-12-2019	M.V.V.S prakash, Dy.Registrar	780
1479/10-01-2020	Prof V.Krishna mohan, Registrar	1,200
1480/10-01-2020		1,800
1481/10-01-2020		2,877
Total		17,197

PARA NO – 9.20

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Payment of Sitting Allowance to advocates though University has it's own Standing Counsel – Irregular – Needs action. (Rs.16,000/-)

During the course of audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that Sitting Allowance is being paid to Sri D.Dakshina Murthy, Advocate for extending legal opinion on different Writ Petitions. The University has it's own Standing Counsel with an Honorarium of Rs.36,000/- per month to attend the disputes on behalf of the University and to offer legal opinions on legal matters. It is a burden on University. Immediate action would need to be taken to stop such payments. (Para No.18 of the Audit Notes)

The details are given below :

Vr No/Date	Name of the Advocate to whom sitting allowance paid	Amount (Rs)
69/02-05-2019	Sri D.Dakshina Murthy,	3,000
324/03-07-2019		2,000
1434/03-01-2020		3,000
944/8 -11-2019		1,000
1048/27-11-2019		3,000
1101/07-12-2019		1,000
1434/03-01-2020		3,000
TOTAL		16,000

PARA NO – 9.21

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Payment made to different consultants – Authority for such payments – Not produced – Needs action (Rs.2,75,854/-)

During the course of audit, on verification it was found that academic consultants are appointed for different purposes such as GST Consultant, for filing returns of EPF amount to PF Department regarding employees of Andhra university for every month and for uploading of data for filing the income tax deductions for the employees etc. But, authority for such appointments has not been produced to audit.

In view of the above, payment of Consultancy Charges to the consultants is objectionable. Hence, an amount of Rs.**2,75,854/-** is held under objection.

(Para No.19 of the Audit Notes)

The details are as follows :

Vr No/Date	Name of the person to whom paid	Amount paid (Rs)
1650/20-02-2020	M/s Victory HR Solutions for uploading FPF component , preparation of electronic challan and filing returns of EPF amount to PF Department regarding employees of Andhra University every month	8,000
1622/10-02-2020	Sri D.Srinivasa Rao ,Tax consultant, Visakhapatnam towards TDS upload charges for Non – Teaching Staff of AU for the Financial Year 2018-19	26,854
1690/26-02-2020	Payment of Consultancy Charges & Documentation Charges for study & preparation of report on the realistic estimates concerning market rates for 9 members	2,41,000
TOTAL		2,75,854

PARA NO – 9.22

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Payment of Remuneration and Secretarial Assistance to the staff who are involved in Preparation of the Budget – Irregular - Needs action. (Rs.20,20,369/-)

During the course of audit, it was found that an amount of Rs. **20,20,369/-** was paid for the staff in the name of remuneration and Secretarial Assistance for preparation of Budget and for various other purposes. There is no provision for payment of such allowances to the regular employees of the university. This is irregular. Hence, the amount is held under objection.

Immediate action would need to be taken to avoid any such expenditure in future.

The details are given below :

Vr No/Date	Details of expenditure	Amount (Rs)
769/06-10-2018	Payment of remuneration to staff towards Preparation of Annual Budget of Andhra University for the year 2019-20 @one month full basic pay.	14,07,993
315/02-07-2019	Towards payment of Secretarial Assistance to the staff of UGC Section	6,04,976
1574/05-02-2020	Remuneration paid to non teaching staff(16 members) for conduct of office test	7,400
TOTAL		20,20,369

PARA NO – 9.23

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2018 - Total Demand of the Hoardings was not arrived – Irregular – Needs action.

During the course of the audit of General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that several Hoardings were put up in the area of Andhra University. But, the number of the hoardings put up, the details of rents/leases are not properly recorded in the Demand – Collection – Balance (DCB) Register. The following deviations are noticed in the DCB Register.

- i) Rate/sq ft of the hoarding was not written. As such, the total demand of the hoarding could not be arrived .
- ii) Only the details of Demand Drafts with collection amount was entered

without entering the total demand so whether the total amount was paid or not was not known.

- iii) The total dues yet to be collected as on the date of audit is also not known.

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 dues from the concerned and to stop such accumulation of pendency. (Para No.23 of the Audit Notes)

PARA NO – 9.24

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Engineering Department - Scrap/ unused articles, fallen trees – Scrap in Transport Section and other institutions of the University – Public Auction and sale proceeds not produced to Audit – Needs action.

As Andhra University has large area with several institutions and departments, the generation of scrap and fallen trees are usual. During the course of audit of General Revenue Account for the year 2019-20, it is noticed that the Scrap / unused articles, fallen / dried trees Scrap / Unused articles and scrap in Transport Section and other institutions of the University disposal in auction details and sale proceeds have not been produced to Audit. It seems that no action has taken place to dispose off the scrap and fallen trees. In the absence of proper mechanism to dispose off the scrap, University is put to loss.

Immediate action would need to be taken to initiate proper scrap disposable mechanism to ensue maximum revenue from the scrap.

PARA NO – 9.25

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Payment of Flight Charges – Inadmissible – Needs Government Ratification.

(Rs.1,84,876/-)

During the course of audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs.1,84,876/- has been incurred towards flight charges by the Professors, who traveled by Air. But, as per The AP Travelling Allowance Rules, they are not entitled to travel by Air with out any government approval and instructions. No such approval for travel by air is produced. The ratification of the Government is required to meet the expenditure towards flight charges.

The expenditure met towards payment of Local Conveyance Charges, Auto Charges claimed in the bills are not admissible.

Hence, the entire expenditure is held under objection. Immediate action would need to be taken to obtain the Ratification Orders of the Government and produce to Audit.
(Para No.26 of the Audit Notes)

The details are given below :

Name of the Employee	Date of Journey	From	To	Air Fare claimed	Eligible Air fare	Excess claimed
Voucher No.469/30-07-2019						
Prof K.S.Krishna, CAS Faculty, Hyderabad.	07-02-2019	Hyderabad	Visakhapatnam	10,093	1,535*2=3,070	7,023
		Visakhapatnam	Visakhapatnam			
Prof G.Rama Reddy. Dept of Political Science, OU	07-02-2019	Hyderabad	Visakhapatnam	5,574	1,535	4,039
		Visakhapatnam	Hyderabad	4,813	1,535	3,278
Prof.Nakula Reddy, Hederabad	07-02-2019	Hyderabad	Visakhapatnam	9,973	1,535*2=3,070	6,903
		Visakhapatnam	Hyderabad			
Prof.M.V. Basaveswara Rao, Special Officer, KU	06-02-2019	Gannavaram	Visakhapatnam	6,962	1,150	5,812
		Visakhapatnam	Gannavaram	5,216	1,150	4,066
Prof.N.B. Chandrakala, Dept of law, PMVV	06-02-2019	Tirupati	Visakhapatnam	9,490	1,500	7,990
		Visakhapatnam	Tirupati	10,000	1,500	8,500
Prof.M.V. Ramana Reddy, OU	06-02-2019	Hyderabad	Visakhapatnam	8,860	1,535*2=3,070	5,790
		Visakhapatnam	Hyderabad			
Prof.C.Vani, SPMVV	06-02-2019	Tirupati	Visakhapatnam	5,921	1,500	4,421
		VSP	Tirupati	10,679	1,500	9,179
Dr.S.	06-02-2019	Hyderabad	Visakhapatnam	4,929	1,535	3,394

Viswanadha Raju, CSE			tnam			
		Visakhapatnam	Hyderabad	4,292	1,535	6,151
Prof.S.Vijaya Bhaskar Rao, Dept of Physics	06-02-2019	Tirupati	Visakhapatnam	10,849	1,500	9,349
		Visakhapatnam	Tirupati	5,184	1,500	3,684
Prof.G. Srinivasulu, Dept of ECE, Tirupati	06-02-2019	Tirupati	Visakhapatnam	24,272	1,500*2=3,000	21,272
		Visakhapatnam	Tirupati			
Prof.G. Viswanadha Reddy, Tirupati SVU	06-02-2019	Tirupati	Visakhapatnam	11,193	1,500	9,693
		Visakhapatnam	Tirupati	5,534	1,500	4,034
Prof.M. Srinivasulu Reddy, SVU	06-02-2019	Tirupati	Visakhapatnam	10,849	1,500	9,349
		Visakhapatnam	Tirupati	10,849	1,500	9,349
Prof.E.Saibaba Reddy	06-02-2019	Hyderabad	Visakhapatnam	6,646	1,535	5,111
		Visakhapatnam	Hyderabad	5,711	1,535	4,176
Prof.M.Vijaya lakshmi, Guntur, ANU	06-02-2019	Vijayawada	Visakhapatnam	5,102	1,150	3,952
		Visakhapatnam	Vijayawada	4,748	1,150	3,598
Prof.M. Vidyavathi, Selection Committee Member	06-02-2019	Tirupati	Visakhapatnam	20,017	1,500*2=3,000	17,017
Prof.C. Venkata Rao	20-09-2018	Visakhapatnam	Tirupati			
		Bangaluru	Visakhapatnam	2,319	1,950	369
		Visakhapatnam	Bangaluru	2,742	1,950	792
		Visakhapatnam	Tirupati	6,284	1,500	4,784
		Visakhapatnam	Hyderabad	3,336	1,535	1,801
Total						1,84,876

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	1,33,575.00
2	9 (a) - 2	71,845.00
3	9 (a) - 3	31,40,850
4	9 (a) – 4	---
5	9 (a) - 5	---
6	9 (a) - 6	
7	9 (a) - 7	
8	9 (a) - 8	50,00,000
9	9(a) – 9 to 9(a) - 20	---
10	9(a) - 21	4,50,800.00
11	9(a) – 22	---
12	9(a) – 23	---
TOTAL	23	87,97,070.00

CODE – 9 (c)		
PURCHASES - NON OBSERVANCE OF RULES		
Sl No	Para No	Amount involved (Rs)
1	9 (c) – 1	74,115-00
2	9 (c) - 2	---
3	9 (c) - 3	1,91,13,489.00
4	9 (c) - 4	1,84,080.00
5	9 (c) - 5	1,040.00
6	9 (c) - 6	---
7	9 (c) - 7	---
TOTAL	7	1,93,72,724.00

CODE – 9 (d)		
Cases 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	21,35,19,856.00
2	9 (d) - 2	23,12,654.00
TOTAL	2	21,58,32,510.00

CODE – 9 OTHER OBSERVATIONS		
Sl No	Para No	Amount involved (Rs)
1	9 - 1	2,70,000.00
2	9 - 2	5,61,607.00
3	9 - 3	---
4	9 - 4	---
5	9 - 5	22,42,307.00
6	9 - 6	45,043.00
7	9 - 7	---
8	9 - 8	2,04,336.00
9	9 - 9	2,77,581.00
10	9 - 10	12,22,593.00
11	9 - 11	17,86,763.00
12	9 - 12	8,800.00
13	9 - 13	76,305.00
14	9 - 14	---
15	9 - 15	---
16	9 - 16	---
17	9 - 17	---
18	9 - 18	18,65,916.00
19	9 - 19	17,197.00
20	9 - 20	16,000.00
21	9 - 21	2,75,854.00
22	9 - 22	20,20,369.00
23	9 - 23	---
24	9 - 24	---
25	9 - 25	1,84,876.00
TOTAL	25	1,10,75,547.00

ABSTRACT

Code No	Number of Paras	Amount involved (Rs)
9(a)	23	87,97,070.00
9(c)	7	1,93,72,724.00
9(d)	2	21,58,32,510.00
9 (Others)	25	1,10,75,547.00
TOTAL	57	25,50,77,851.00

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 2019-20 – Payment of Remuneration to Guest Faculties/Lesson Writers/ Co-ordinators & Assistant Co-ordinators/Paper Setters etc - TDS not being recovered - Irregular – Needs Rectification. (Rs.81,27,763/-)

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20, 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 (V-a) 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.81,27,763/-** 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 - VI at *Page No: 221*)

Sl. No.	Name of The Account	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	College of Arts & Commerce Account	2	19,900
2	College of Engineering for Women Account	1	5,95,545
3	Engineering College (Autonomous) Account	2	33,30,055
4	School of Distance Education Account	4	28,32,251
5	Examination Account	9	5,726

6	Self Finance Account	5	9,85,500
7	UGC Account	6	1,11,386
8	Deposit Fund Account	4	2,14,600
9	General Revenue Account	15	32,800
TOTAL			81,27,763

PARA NO: 10 (9) – 2

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20–Income tax not deducted from purchase bills - Needs immediate rectification.

(Rs. 10,956/-)

During the course of the audit of the A.U General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, as seen from the following vouchers, payment was made to different organizations towards purchase of different items from various firms without deducting the Income Tax at source, though the amount of payment exceeded Rs.20,000/- each case.

As per Sec 194C of Income Tax Act where the amount of payment for the purchase made exceeds Rs.20,000/- the Income Tax 2% has to be deducted at source from the payment bills and credited to the Income Tax Department.

But, in the following cases as detailed below , though the payment made to the supplier exceeded Rs.20,000/- each case, the Income Tax was not deducted. As such, the amount of Rs. **10,956/-** has to be recovered from the firms as noted in the table and credited to Income Tax Department, under intimation to audit.

Hence, early action would need to be taken to recover the amount of Income tax and remitted to the Income Tax Department under intimation to audit.

(Para No.11 of the Audit Notes)

The details are given below :

Sl. No.	Vr.No.	Name of the Firm	Details	Amount	Income Tax to be recovered
1	349/10-7-19	M/s Andhra Stationery Syndicate	Towards supply of exam threads 80 boxes	21,200	424
2	422/24-7-19	M/s Southern Agencies	Towards supply of chairs and tables to Registrar's Peshi & Deputy Register accounts	1,18,784	2,376
3	430/26-7-19	M/s Magnes Sales Corporation	Supply of New xerox machine of RICOH at A.U. Engineering office	69,000	1,380
4	1848/20-3-20	M/s CA & S Solutions (P) Ltd.	Purchase of Projectors by the Dept. Of Commerce & Management Studies	3,38,810	6,776
Total					10,956

ANNEXURE - VI

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	81,27,763.00
2	10(9) - 2	10,956.00
TOTAL	2	81,38,719.00

CODE NO: 11

(NON-PRODUCTION OF RECORDS)

PARA NO : 11 – 1

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2019-20 – Confidential Expenditure (Printer’s Bills) – Records, Bills and Stock Registers not produced – Amount held under objection. (Rs 8,38,996/-)

During the course of the audit on the accounts of the Examination Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs. 8,38,996/-** was paid towards Confidential work under head C1061300-27 - Printing, for which relevant records, Bills and Stock Registers were not produced to audit.

Hence, an amount is held under objection.

The details of the Confidential Bills are given below:

Sl. No.	Vr. No.	Date	Particulars	Amount (Rs.)
1.	163	29-05-2019	The Dean, Confidential Examination, CAO	24,121-00
2.	222	14-06-2019	The Dean, Confidential Examination, CAO	60,000-00
3.	282	25-06-2019	The Dean, Confidential Examination, CAO	80,000-00
4.	509	25-07-2019	The Dean, Confidential Examination, CAO	4,59,998-00
5.	957	09-12-2019	The Dean, Confidential Examination, CAO	1,30,000-00
6.	1032	28-12-2019	The Dean, Confidential Examination, CAO	24,877-00
7.	1208	22-01-2020	The Dean, Confidential Examination, CAO	60,000-00
Total				8,38,996-00

PARA NO : 11 - 2

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20 – 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.5,54,22,287/-)

During the course of the audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20, 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 2019-20. But, the connected records such as Tender Files, Measurement Books (Article 174 to 175 of Financial Code), Data Sheets, Estimates, Revised Estimates etc have not been produced for the works amounting to **Rs.5,54,22,287/-** as mentioned hereunder.

(The details are given vide APPENDIX - VII at *Page No: 232*)

Sl. No	Name of the Institution	Para No in the Audit Notes	Amount (Rs)
1	2	3	4
1	Works Account	14	5,44,88,553
2	AU College of Engineering (Autonomous) Account	6	6,79,154
3	Computer Center Account	3	2,54,580
TOTAL			5,54,22,287

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 - 3

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20 – Expenditure incurred to purchase several items – Stock Registers and utilisation particulars not produced to audit – Amount held under objection.

(Rs. 17,45,858/-)

During the course of the audit of Andhra University, Visakhapatnam for the year 2019-20, it is noticed that huge expenditure **Rs. 17,45,858/-** 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 - VIII at Page No: 235)

Sl. No	Hostel Name	Para No in Audit notes	Amount (Rs)
1	2	3	4
1	Self Finance Account	3	11,09,062
2	Engineering College Hostel for Women Account	6	85,762
3	Research Scholars Hostel Account	5	4,41,473
4	College of Arts & Commerce Hostel Account	7	56,766
5	Engineering Men's Hostel Account	9	52,795
TOTAL			17,45,858

PARA : 11 – 4

Audit on the Accounts of the Andhra University, Visakhapatnam for the year 2019-20 – Vouchers/ Bills/Acquittances not produced to Audit – Irregular – Held under objection.

(Rs.11,50,753/-)

During the course of the audit on the accounts of Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs.11,50,753/- 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 – IX at Page No : 243)

Sl. No	Name of the Institute	Para No in the Audit Notes	Amount (Rs)
1	Engineering College Hostel for Men Account	12	21,700
2	Dr. B.R. Ambedkar College of Law Account	1	3,02,667
3	Directorate of Admissions Account	4	25,500
4	Ladies Hostel Account	11	12,000

5	General Revenue Account	10	7,88,886
TOTAL			11,50,753

PARA NO : 11 - 5

Audit of Press & Publications Account, Andhra University, Visakhapatnam for the year 2019-20 – Certain printing works done - Delivery Challans not found – Needs immediate action. (Rs. 3,051/-)

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.3,051/-** 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.3 of the Audit Notes)**

The details are given below :

Sl No.	Work order No/Date	To which Dept. Given	Name of the work	No. of copies	Amount (Rs)
01	42/G/09-12-2019	S-II Section, Registrar office	Leave Account Books	3 Books	420
02	44/G/18-12-2019	S-III Section, Registrar office	Binding of Registers	8 Books	420
03	46/G/23-12-2019	Registrar	Binding of Registers Letter heads	3 Books	558
04	54/G/04-03-2019	Registrar	Letter heads	100	693
05	15/E/22-7-2019	Registrar, E-II Section	B.Com, General and vocational Timetable books time	10 BOOKS	120

			table books		
06	22/E/24-07-2019	Registrar,E-II I Section	B.Com ,B.Sc Time table books	30 copies	160
07	24/E/01-10-2019	Registrar,E-II Section	B.Com Time table books	10	160
08	29/E/31-12-2019	Registrar,E-II I Section	BA,B.Com , B.Sc Time table books	10	200
09	38/E/26-2-2019	Registrar,E-II Section	B.Com Semester Time table books	10	320
TOTAL					3,051

PARA NO : 11 - 6

Audit of the Examination Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 cannot 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.5 of the Audit Notes)

PARA NO : 11 - 7

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2019-20 – 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.

The details are given below :

SI No.	Name of the Institution	Para No.	Amount (Rs)
1	Science College Hostel Account	5	15,29,913
2	Research Scholars Hostel Account	15	---

PARA NO : 11 – 8

Audit on the Accounts of the College of Engineering for Women's Hostel, Andhra University, Visakhapatnam for the year 2019-20 – Sanction of Scholarship - D.C.B –Not produced – Needs rectification.

During the course of the audit on the Accounts of the Hostel of Engineering for Women, Andhra University, and Visakhapatnam for the year 2019-20, The D.C.B. statement along with list of inmates in hostel eligible for scholarships not produced to audit. 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. In the absence of which it is not possible to assess whether entire amount released by Welfare Departments as per Demand or not. The balance amount yet to be released by the Welfare Departments, if any, will be the Financial loss to the University Hostel fee Funds.

Needs immediate action to identify the loss, if any, caused to University Funds and necessary steps would need to be initiate to rectify the same, under intimation to audit.

PARA NO : 11 – 9

Audit of the Ladies Hostel Account, Andhra University, Visakhapatnam for the year 2019-20– Purchase of postage stamps – Register of Postage Account – Not Produced - Needs action. (Rs.11,350/-)

During the course of Audit, it is noticed that an amount of Rs.11,350/- has been incurred towards purchase of postage stamps. But the Register of Postage Account which is a very important Register to be maintained, was not produced to audit.

Records are the basic source of information of an institution to know the functions and financial position of the organization. These are the preliminary instruments to detect frauds, misappropriations, leakage of revenue and financial irregularities of expenditure with reference to the existing rules at any point of time. The Records and registers are the fundamental evidences before the Court of Law and they are the performance indicators of the staff of the organization.

In view of the role of records and registers in emerging society, the Government made provision through Departmental Acts, Codes, Manuals and other Government Orders for maintenance of certain records. The Register of Postage Account was not maintained and produced to audit.

Therefore, action would need to be taken maintain the records and the loss of revenue due to non maintenance of records, if any, caused would need to be recovered from the person or persons responsible, duly initiating the action as deemed fit under Article 5 read with Article 273 and 274 of Financial Code Volume – I. (Para No9 of the Audit Notes)

Date	Vr. No	Particulars	Amount (Rs)
04-06-2019	190	For Postal stamps	4,000
12-01-2020	897	For Postal stamps	4,490
12-01-2020	898	For Postal stamps	2,860
Total			11,350

PARA NO : 11 – 10

Audit of College of Arts & Commerce Hostel Account, Andhra University, Visakhapatnam for the year 2019-20– Purchase of postage stamps – Register of Postage Account – Not Produced - Needs action. (Rs.12,000/-)

During the course of Audit, it is noticed that an amount of Rs.12,000/- has been incurred towards purchase of postage stamps. But the Register of Postage Account which is a very important Register to be maintained, was not produced to audit.

Records are the basic source of information of an institution to know the functions and financial position of the organization. These are the preliminary instruments to detect frauds, misappropriations, leakage of revenue and financial irregularities of expenditure with reference to the existing rules at any point of time. The Records and registers are the fundamental evidences before the Court of Law and they are the performance indicators of the staff of the organization.

In view of the role of records and registers in emerging society, the Government made provision through Departmental Acts, Codes, Manuals and other Government Orders for maintenance of certain records. The Register of Postage Account was not maintained and produced to audit.

Therefore, action would need to be taken maintain the records and the loss of revenue due to non maintenance of records, if any, caused would need to be recovered from the person or persons responsible, duly initiating the action as deemed fit under Article 5 read with Article 273 and 274 of Financial Code Volume – I.

(Para No.8 of the Audit Notes)

PARA NO : 11 – 11

Audit of the Sports & Talent Account, Andhra University, Visakhapatnam for the year 2019-20 – Register of Programs Conducted – Not produced.

On verification, it is noticed that several programs are being conducted by the institution throughout the year. But, The Register of Programs conducted which denotes all the details of the programs conducted has not been produced to audit. This is a very important register to be maintained in the section as it contains all the details of the programs conducted during the year and gives an overall picture of the activities of the institution.

Immediate efforts need to be taken to maintain the register and produce the same to audit. (Para No.3 of the Audit Notes)

PARA NO : 11 – 12

Audit of the Sports & Talent Account, Andhra University, Visakhapatnam for the year 2019-20 – Register of Cheques received and issued – Not produced.

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.

Immediate efforts need to be taken to maintain the register and produce the same to audit.
(Para No.4 of the Audit Notes)

PARA NO : 11 – 13

Audit on the Press & Publications Account, Andhra University, Visakhapatnam for the year 2019-20 –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 2019-20, it is noticed that some receipt amounts are adjusted on the credit side of the cash book for the Financial year 2019-20 (Current Account No: 10428602520) but the details to which those amounts were pertained, are 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.

The details are given below :

S.No	Entry Date in cash book	Received from	Amount (Rs)
1	13-05-2019	Publication books	1,100
2	31-05-2019	Dept of Applied Mathematics	3,764
3	12-07-2019	Publication books	100
4	12-07-2019	--DO--	980
5	12-07-2019	--DO--	7,880
6	20-07-2019	--DO--	3,500
7	22-07-2019	--DO--	80
8	03-12-2019	--DO--	1,431
9	03-12-2019	--DO--	80
10	03-12-2019	--DO--	320

11	05-12-2019	--DO--	160
12	05-12-2019	--DO--	80
13	13-12-2019	--DO--	100
14	03-01-2020	--DO--	74
15	14-01-2020	--DO--	600
16	14-01-2020	--DO--	80
17	05-02-2020	--DO--	116
18	20-02-2020	--DO--	130
TOTAL			20,015

PARA NO : 11 – 14

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 -Advertisements of different notifications in different circulated News Papers - Work orders and Approved tariffs not produced- Held under objection – Immediate action required. (Rs.3,28,928/-)

During the course of the audit, it is noticed that an amount of Rs.3,28,928 /-has been spent towards advertisement of different notifications of e-tenders for e-procurement of civil and electrical works during the year 2019-20. On verification of the vouchers, it is noticed that all kinds of notifications of A.U General Revenue were being published in various magazines, calendars and news papers .

But 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 same, the total expenditure was incurred in proper way or not 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 (Rs)
375	16-07-2019	M/s Max Advertising	e-tenders through e-procurement for works	Yes	1,73,776
513	13-08-2019	Visakhapatnam		Yes	90,467
1514	21-01-2020	M/s Max Advertising	e-tenders through e-procurement for	Yes	47,122

		Visakhapatnam	works		
1693	28-02-2020		Recruitment process notification	Yes	17,563
Total					3,28,928

PARA NO : 11 – 15

Audit of the A.U General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Payments made to the Standing Counsels of Andhra University - Suit Register and payees acknowledgements not produced to audit – Needs action.

(Rs.2,88,000/-)

During the course of audit of the General Revenue Account , Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs-**2,88,000/-** was paid to the Standing Counsels towards honorarium. But the Suits Register was not produced with details of each case and also payees acknowledgements were also not produced to audit. In the absence of the same, the expenditure is held under objection.

Early action would need to be taken to produce the same for verification in Audit.

Sl. No	Vr.No & Date	Particulars	Amount (Rs)
1	48/26-04-2019	Sri K.Jyoti Prasad, Advocate, Standing Counsel Member towards Honorarium	36,000
2	169/24-05-2019		36,000
3	388/17-07-2019		36,000
4	592/27-08-2019		36,000
5	841/18-10-2019		36,000
6	1478/10-01-2020	Smt S.Siva Kumari, Advocate Standing Counsel Member towards Honorarium	36,000
7	1607/14-02-2020		36,000
8	1824/14-03-2020		36,000
Total			2,88,000

PARA NO : 11 – 16

Audit on the General Revenue Account, Andhra University, Visakhapatnam for the year 2018-19 – Quotations not called for certain expenditure incurred – Main Stock Register not produced - Actual utilisation not known –Amount Held under objection.

(Rs.76,37,775/-)

During the course of the audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that quotations were not called for and due procedure was not followed for the expenditure incurred to an extent of Rs. **76,37,775/-**. 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. The stock registers not produced to audit. Hence the actual utilisation is not known and leads to suspicion of misappropriation of the items purchased. This is grossly irregular. Hence, the amount is held under objection. (Para No.27 of the Audit Notes)

(The details are given vide APPENDIX – X at Page No : 246)

PARA NO : 11 – 17

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – Repairs of Vehicles - Quotations, logbooks & Stock Register not produced - Irregular – Needs action.

(Rs. 3,47,038/-)

During the course of the audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. **3,47,038/-** has been incurred towards repairs of the vehicles during the year 2019-20. The connected Files, Quotations, Log Books of the vehicles, Stock Register of the Vehicle Spares have not been produced to audit. The certification of Competent Authority regarding nature of repair of vehicle and spare parts which are to be replaced is also not produced. The Register of Vehicles maintained and the details of personnel to whom the vehicles were allotted are also not produced to audit. The Stock Register of Old and Unserviceable Spares of the Vehicles and the Register of Sale Proceeds is also not produced. The unserviceable articles need to be entered in the register and its disposal would need to be taken up as per Article 140 to 142 of A.P.Financial Code. Hence, the entire expenditure is held under objection

Immediate action would need to be taken to produce the above files and registers for verification in Audit. (Para No.28 of the Audit Notes)

Vr No/Date	To whom paid	Description	Amount (Rs)
56/27-04-2019	M/s Srinivasa Mechanical Works	Towards general servicing & replacement of spares AP31TD -8656 (Bus)	42,500
57/27-04-2019		Towards general servicing & replacement of spares AP31TT -7708 (Bus)	2,940
218/11-06-2019	M/s Srinivasa Mechanical Works	Towards general servicing & replacement of spares AP31TT -7712(Bus)	17,290 With out GST No
219/11-06-2019		Towards general servicing & replacement of spares AP31 TT- 7713 (Mini Bus)	13,220
238/13-06-2019	M/s Varun Motors Pvt Ltd	Towards general servicing & replacement of spares AP 31ED -7616	5,797
376/16-07-2019	M/s Excel Auto mobile works	Towards Tinkering & painting works for Force Van	15,100 With out GST No
389/17-07-2019	M/s Orange Auto Private ltd	Towards general servicing & replacement of spares AP 31AD- 3006	31,681
477/02-08-2019	M/s Varun Motors Pvt Ltd	Towards general servicing & replacement of spares to AP 31ED -7610	6,412
544/17-08-2019	M/s Srinivasa Mechanical Works	Towards general servicing & replacement of spares AP 31TT-7712	10,670
575/22-08-2019	M/s Jayalaxmi Auto Works	Purchase of tyres, tubes and spare parts to AP 31AH-6004	57,410
721/25-09-2019	M/s Srinivasa Mechanical Works	Towards general servicing & replacement of spares to AP 31TT-7710	40,210
1108/09-12-2019	M/s The Mahalaxmi Motors	Towards general servicing & replacement of spares to AP 31TE-2331	11,599
1131/13-12-2019		Towards general servicing & replacement of spares to AP 31TT-7782	29,191
1351/1-12-2019	M/s Varun Motors Pvt Ltd	Replacement of spares to AP 31ED-7735	6,178
1403/30-12-2019		Replacement of spares to AP 31AJ3368	18,994
1511/22-01-2020	M/s New	Replacement of spares to	6,500

	Radiator Point	AP 31TD-8089	
1512/22-02-2020	M/s Sri Polamamba Car Care	Replacement of spares to AP 31TT-7710	4,350
1569/03-02-2020	M/s Leela Krishna Auotomobiles	Replacement of spares to AP 31ED-1234	20,121
1750/06-03-2020	M/s Srinivasa Mechanical Works	Replacement of spares to AP 31TT-7712	6,875
TOTAL			3,47,038

ANNEXURE - VII

CODE NO: 11
(NON-PRODUCTION OF RECORDS)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	11-1	8,38,996.00
2	11-2	5,54,22,287.00
3	11-3	17,45,858.00
4	11-4	11,50,753.00
5	11-5	3,051.00
6	11-6	---
7	11-7	---
8	11-8	---
9	11-9	11,350.00
10	11-10	12,000.00
11	11-11	---
12	11-12	---
13	11-13	---
14	11-14	3,28,928.00
15	11-15	2,88,000.00
16	11-16	76,37,775.00
17	11-17	3,47,038.00
TOTAL	17	6,77,86,036.00

CODE NO: 12

(MISAPPROPRIATION OF FUNDS)

PARA NO : 12 – 1

Audit on the Press & Publications Account, Andhra University, Visakhapatnam for the year 2019-20 – 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 2019-20, it is noticed that there is variation between paper used and number of copies printed for the following work order during 2019-20.

For example , as per the following table it is noticed that for printing of 5,00,000 copies of booklets, it is mentioned that 15.42 tonnes of paper is utilized whereas the actual requirement as per calculation is 31.25 tonnes of paper.It is not known how 5.00lalh booklets are printed using only 15.42 tonnes of paper instead of 31.25 tonnes. Hence, total work done is doubtful. (Para -5 of the Audit Notes)

Sl No	Work order	Date	Section & No of copies printed	Paper used according to Work order	Actual paper required	Difference of paper arrived and audit observations
1	1/SDE. (Bill Amount =40,55,625)	15-04-2019	Director ,SDE , AU, Vsp 32 Pages Main Answer booklets 5,00,000 copies	16 Reels +1,428Reems (For 1Kg = 16 booklets of 32 Pages & 1Reel = 250Kg and 1reem=8kg) 16reels=4,000kg & 1428reems=11,424 kg so total 15,424 kg) 15,424*16 = 2,46,784 booklets to be printed.	In bill form it is shown as 5,00,000 copies printed which requires 31.25Tonnes (500000/16= 31250kg 31.25 Tonnes) of paper but used only 15.42 Tonnes of paper which is contradictory.	31.25T - 15.42T = 15.83T It leads to suspicion how demand of printing of 5,00,000 copies of booklets was met with 15.42 Tonnes of paper

ANNEXURE - VIII

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 2019-20 – Printing of course material – Procedure adopted for payment of printing rates – Not correct – Excess payment made- Needs recovery. (Rs. 3,53,930/-)

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. 3,53,930/-**. 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. 3,53,930/-**

Immediate action would need to be taken to recover the excess paid amount of **Rs. 3,53,930/-** from the person/persons responsible under intimation to audit.

(Para NO.10 of the Audit Notes)

(The details are given vide APPENDIX – XI at Page No : 249)

PARA NO : 13 - 2

Audit on the Accounts of College of Science & Technology, Andhra University, Visakhapatnam for the year 2019-20 – Amount shown as receipt in Cash Book but not deposited in Bank – Suspicion of misappropriation of amount Needs immediate action.

(Rs. 4,12,952/-)

During the course of the audit of the College of Science & Technology Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. **4,12,952/-** was shown as receipt realised as per Cash Book during the year as detailed below:

Account Number		Amount (Rs)
1. ACD Fee Account	10428603205	3,39,452
2. TC Fee Account	33431437242	25,500
3. BOR Account	30326888516	48,000
Total		4,12,952

1) T.C Fees Account			
Date	No	Name	Amount (Rs)
17-04-2019	1784909	G.Mounika	100
24-04-2019	2087538	K.Kavitha	200
28-04-2019	2280898	P.Anusha	100
16-05-2019	3207262	B.Kumar	200
07-06-2019	4302608	K.s.Rani	300
19-06-2019	5019606	G.Kumari	300
19-06-2019	5022585	G.S.Kumar	100
21-06-2019	5134939	B.V.Prasad	100
21-06-2019	5125527	Y.M.Sowjanya	200
21-06-2019	5113850	K.L.Devi	600
26-06-2019	5432611	N.Ganesh	100
27-06-2019	5418318	P.P.R.Sai	100
05-07-2019	5986035	V.Suresh	100
05-07-2019	5984821	E.A.Naidu	100
05-07-2019	5891707	K.Satya	100
06-07-2019	6014960	B.S./N.Prasad	5,000
08-07-2019	6071067	N.S.Babu	5,000
12-07-2019	6378701	R.U.Begum	100
12-07-2019	6395581	B.G.Kumari	150

16-07-2019	6851680	A.B.Krishna	100
17-07-2019	5753308	D.sai Suman	100
24-07-2019	9349709	M.Mounika	100
24-07-2019	7334068	-	100
24-07-2019	7339473	-	100
24-07-2019	7340672	C.S.Sudha sri	100
24-07-2019	7361261	V.A.Madhuru	100
26-07-2019	9408170	T.Haritha	100
09-08-2019	8703936	D.Apurva	100
20-08-2019	9165823	Y.R.Devi	100
20-08-2019	9140522	P.Prianka	100
21-08-2019	9202382	K.S.Srilekya	100
21-08-2019	9202234	N.Anusha	100
28-08-2019	9428517	M.Lathamouni	250
04-09-2019	9844956	A.Mounika	100
17-09-2019	034467	P.D.Swathi	100
19-09-2019	0453585	J.Pratyusha	100
19-09-2019	0471581	S.S.Sitha	100
23-09-2019	0548030	C.H.Abhinaya	100
23-09-2019	0850548	Y.Babu	200
24-09-2019	0722682	P.Nivya	100
26-09-2019	0858088	G.Bharathi	100
14-10-2019	1786849	K.V.Bramarambika	300
16-10-2019	1924168	Ch.Laliha	100
08-11-2019	2937768	K.Sumana	100
08-11-2019	2934988	T.Lokesh	1,000
23-11-2019	3771654	M.Varalakshmi	100
09-12-2019	4494625	B.Bhanu	100
11-12-2019	4578687	Ch.S.Devi	1,000
08-12-2019	4787305	K.S.Sai	100
24-12-2019	2352678	D.Dheenabandu	1,000
02-01-2020	5284169	T.Naveen	100
13-01-2020	3785697	V.Bhavatarangini	5,000
19-01-2020	3589371	S.D.V.Prasad	100
04-02-2020	6736486	L.Vasavi	100
11-03-2020	3481089	-	1,000
Total			25,500

2) Tution Fee Account			
Date	No	Name	Amount (Rs)
13-06-2019	4605559	P.Somashekar	5516
28-06-2019	3665583	M.Rashmitha	8000
01-07-2019	5885834	Ch.R.Krishna	1000
01-08-2019	8060252	-	10685

02-08-2019	8185162	P.Saikiran	15000
03-08-2019	7991789	-	4800
18-11-2019	3642066	Y.Swathi	5000
17-12-2019	9749894	G.Lakshmi	1500
24-01-2020	8293888	G.V.S.Ram	4500
19-05-2019	3347408	K.Rekha	18000
01-08-2019	8128558	K.J.Abraham	15000
01-08-2019	8121718	B.John Effy	15000
06-08-2019	4213130	P.S.Sekhar	8000
07-08-2019	8538284	G.Sravanthi	15000
07-08-2019	8588834	P.L.Kishore	14000
16-08-2019	9013925	P.L.Kishore	16000
16-08-2019	9018836	CB.Lima	15000
19-08-2019	8910959	P.S.S.Chakravarthi	16000
04-09-2019	9828368	A.J.Jyothi	15000
16-09-2019	0318675	D.Ch.R.Babu	50000
28-12-2019	5286556	A.E.Peter	27000
30-12-2019	3138090	M.Priya	16000
26-01-2020	5023885	R.V.Arvinde	8451
09-02-2020	8964271	K.V.Kumar	22000
29-02-2020	7952240	S.Appa Rao	1000
03-03-2020	7961251	-	11,000
19-03-2020	8752018	B.Anil Kumar	1,000
Total			3,39,452

3. Board of Research Studies Account			
Date	No	Name	Amount (Rs)
07-08-2019	8579397	-	3,000
27-02-2020	7885083	M.B.N.Bhushan	30,000
28-08-2020	7914338	L.Y.Swathi	15,000
Total			48,000

As per procedure, every receipt must be deposited in the concerned Bank Account. But, the above amounts were not found in Bank Account. From the above, it is evident that the said amount was misappropriated without depositing in Bank Account. Hence, immediate action would need to be taken to recover the amount of **Rs. 4,12,952/-** from the person/persons responsible under intimation to audit.

ANNEXURE - IX

CODE NO: 13
(EXCESS PAYMENTS)

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs)
1	13-1	3,53,930.00
2	13-2	4,12,952.00
TOTAL	2	7,66,882.00

CODE NO: 14

(WASTEFUL EXPENDITURE)

PARA NO : 14 – 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20– Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Printing Press – Irregular – Held under objection. (Rs.71,22,612/-)

During the course of the audit of the accounts of the School of Distance Education, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs. **71,22,612/-** 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.11 of the Audit Notes)

The details are given below :

Vr No	Date	Firm Name	Amount (Rs)	
257	16.07.2019	M/s Shakti Graphics	2,27,771	
258	16.07.2019	M/s Espee Printers	35,455	
259	16.07.2019	M/s Jear Printing	3,405	
260	16.07.2019	M/s Coastal Prints & Publications	66,211	
78	10.05.2019	M/s Espee Printers	82,585	
79	10.05.2019	M/s Jear Printing	77,811	
80	10.05.2019	M/s Sriram Printers	4,01,723	
312	23.07.2019	M/s Shakti Graphics	1,06,796	
313	23.07.2019	M/s Espee Printers	4,20,571	
314	23.07.2019	M/s Sriram Printers	2,04,584	
315	23.07.2019	M/s Jear Printing	7,93,251	
506	26.09.2019	M/s Shakti Graphics	43,119	
507	26.09.2019	M/s Sriram Printers	1,62,656	
508	26.09.2019	M/s Jear Printing	5,35,729	
752	18.12.2019	M/s Jear Printing	3,69,417	
753	18.02.2019	M/s Espee Printers	2,79,011	
885	07.02.2020	M/s Sriram Printers	12,42,122	
886	07.02.2019	M/s Jear Printing	4,36,536	
887	07.02.2020	M/s Shakti Graphics	7,76,007	
889	07.02.2020	M/s Espee Printers	7,30,188	
	16.07.2019	Income Tax	6,052	
	10.05.2019		10,224	
	23.07.2019		9,587	
	23.07.2019		18,233	
	26.09.2019		13,483	
	18.12.2019		11,378	
	07.02.2020		30,918	
	07.02.2020		27,789	
Grand Total			71,22,612	

PARA NO : 14 – 2

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2019-20 – Expenditure incurred towards allowances to the Private Auditors - Wasteful expenditure – Amount held under objection. (Rs.7,600/-)

During the course of the audit of the Ladies Hostel Account, Andhra University, Visakhapatnam, it is noticed that an amount of **Rs. 7,600/-** 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 – XII at *Page No: 253*)

SI No.	Name of the Institution	Para No.	Amount (Rs)
1	Engineering Hostel for Men Account	5	2,100
2	Research Scholars Hostel Account	6	5,500
TOTAL			7,600

PARA NO : 14 - 3

Audit on th Account Andhra University, Visakhapatnam for the year 2019-20 – Printing jobs entrusted to out-side agencies without entrusting them to Andhra University Printing Press – Irregular – Held under objection. (Rs.45,215/-)

During the course of the audit of the Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs. 45,215/-** spent on the printing jobs that were entrusted to out-side agencies during the Financial Year in respect of the following accounts. 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.

(The details are given vide APPENDIX – XIII at *Page No: 254*)

SI No.	Name of the Institution	Para No.	Amount (Rs)
1	Deposit Fund Account	5	16,615
2	UGC Account	7	28,600
TOTAL			45,215

PARA NO : 14 - 4

Audit of the Hostel Accounts, Andhra University, Visakhapatnam for the year 2019-20 – News Paper Advertisements towards conveying greetings to Higher Officials and for other unimportant occasions - Wasteful expenditure - Needs recovery. (Rs. 37,000/-)

During the course of audit of the Hostel Accounts of Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of **Rs.37,000/-** was paid towards advertisements in daily news papers during the year 2019-20. 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 – XIV at Page No: 256)

Sl No.	Name of the Institution	Para No.	Amount (Rs)
1	Engineering College Hostel for Men	3	9,500
2	Science College Hostel Account	3	7,000
3	College of Arts & Commerce Hostel Account	9	20,500
TOTAL			37,000

PARA NO : 14 - 5

Audit of the Engineering college Hostel (Women's) Account, Andhra University, Visakhapatnam for the year 2019-20 – Bank charges debited without issue of Bank statements in Hard copies - Wasteful expenditure – Needs action. (Rs.27,911/-)

During the course of audit, it is observed that the Cash Book with account no.133311100000201 maintained in Andhra Bank is not being maintained properly. On verification of Bank pass book details for the year 2019-20, it is noticed that an amount of **Rs.27,911/-** was debited from the Engineering College Hostel for Women account towards for the issue of duplicate bank statement in hard copies, Cash Handling Charges and etc.

The debited amount details as shown below.

Sl. No.	Date	Particulars	Amount (Rs)
1	02-04-2019	Cash Handling Charges	236
2	03-04-2019	Duplicate Statement Charges	11,122
3	04-04-2019	Cash Handling Charges	118
4	08-04-2019	Cash Handling Charges	118
5	09-04-2019	Cash Handling Charges	236
6	15-04-2019	Duplicate Statement Charges	118
7	15-04-2019	Cash Handling Charges	118
8	16-04-2019	Cash Handling Charges	118
9	17-04-2019	Cash Handling Charges	236
10	20-04-2019	Cash Handling Charges	118
11	30-04-2019	Duplicate Statement Charges	148
12	30-04-2019	Cash Handling Charges	944
13	29-04-2019	Duplicate Statement Charges	384
14	29-04-2019	Cash Handling Charges	1,534
15	02-05-2019	Cash Handling Charges	354
16	03-05-2019	Cash Handling Charges	1,298
17	04-05-2019	Cash Handling Charges	236
18	06-05-2019	Cash Handling Charges	118
19	08-05-2019	Cash Handling Charges	118
20	27-05-2019	Duplicate Statement Charges	354
21	25-06-2019	Duplicate Statement Charges	59
22	27-06-2019	Cash Handling Charges	236
23	04-07-2019	Duplicate Statement Charges	531
24	17-07-2019	Duplicate Statement Charges	59
25	18-07-2019	Duplicate Statement Charges	177
26	29-07-2019	Duplicate Statement Charges	708

27	30-07-2019	Duplicate Statement Charges	236
28	31-07-2019	Duplicate Statement Charges	266
29	05-09-2019	Cash Handling Charges	118
30	01-10-2019	Duplicate Statement Charges	354
31	16-10-2019	Duplicate Statement Charges	118
32	29-10-2019	Duplicate Statement Charges	856
33	12-11-2019	Duplicate Statement Charges	4,219
34	28-11-2019	Duplicate Statement Charges	148
35	10-12-2019	Duplicate Statement Charges	59
36	16-12-2019	Duplicate Statement Charges	30
37	07-01-2020	Duplicate Statement Charges	59
38	20-01-2020	Cash Handling Charges	118
39	22-01-2020	Cash Handling Charges	354
40	23-01-2020	Duplicate Statement Charges	472
41	27-01-2020	Cash Handling Charges	590
42	28-01-2020	Cash Handling Charges	118
Total			27,911

As seen from the above, an amount of Rs.11,122/- on 03-04-2019 and Rs.4,219/- on 12-11-2019 has been charged towards Duplicate Statement Charges. The charges seen to be abnormal. On further verification, it is observed that several spells of amounts were charged towards Duplicate Statement Charges during the months of July 2019 and October 2019. The reasons of obtaining duplicate statements within a span of days during a month may be furnished to audit.

It has further observed that several spells of Cash Handling Charges were shown during the months of April and May 2019. In some cases, the charges to the extent of above Rs.1000/- were charged as Cash Handling Charges. The authenticity of type above charges is not verifiable in audit. The particulars of cash handled by the bank for which the Cash Handling Charges were claimed may be furnished to audit.

PARA NO : 14 – 6

Audit of the Accounts of U.G.C Account, Andhra University, Visakhapatnam for the year 2019-20 – Expenditure to meet Wasteful Expenditure – Irregular – Held under objection. (Rs.23,000/-)

During the course of audit on U.G.C Account for the year 2019-20, it is noticed that an amount of **Rs.23,000/-** was paid towards academic audit committee for visiting 10 departments of Andhra University. There is no provision to incur such expenditure. This is irregular. Hence, the amount is held under objection. The details are as follows:

Vr. No.	Date	Particulars	Amount (Rs)
58	29-06-2019	Remuneration towards Academic Audit Committee (11 members) as per the order for visiting 10 departments	23,000

PARA NO : 14 – 7

Audit of the of Pension Account, Andhra University, Visakhapatnam for the year 2019-20 - Income Tax deducted by the Bank from Fixed Deposits matured and Credited to Andhra Bank Account - Income Tax Exemption not claimed. (Rs.16,307/-)

On verification , it is noticed that an amount of Rs. 16,307/- was deducted from the TDR matured during the year 2019-20 as detailed below. While crediting the matured amount after deducting the Income Tax Bank authorities have requested the Universities to furnish the exemption certificate issued by the income Tax department to avoid deduction of Tax at Source. Thus, due to nonproduction of the respective exemption certificate TDS was effected to a tune of Rs **16,307** during the year. Hence, immediate action would need to be taken to claim the refund from the Income Tax Department duly furnishing the Exemption Certificate and avoid future TDS.

(Para No.8 of the Audit Notes)

The details are given below :

Sl. No	Name of the Bank	FDR No.	Date of Investment	Date of Maturity	Maturity Value	Amount Realized	I.T. Deduction by Bank
01	AB AU Campus	20100218192, 9614,9623,9632	18-8-18	25-9-19	2,13,65,828	2,13,49,521	16307

PARA NO : 14 – 8

Audit of the Investment Account, Andhra University, Visakhapatnam for the year 2019-20 - Income Tax deducted by the Banks from Fixed Deposits matured and Credited to different Bank Accounts - Income Tax Exemption not claimed. (Rs.36,43,412/-)

While verifying the Investments available under various accounts of the Andhra University, it is observed that an amount of **Rs.36,43,412/-** have been deducted by different banks towards Income Tax from amounts of the TDRs which were matured during the year 2019-20. While crediting the matured amounts after deducting the Income Tax, the Bank Authorities have requested the University to furnish the Exemption Certificate issued by the Income Tax Department to avoid deduction of Tax at Source. Due to nonproduction of the Exemption Certificate, TDS was effected to a tune of **Rs.36,43,412/-** during the year under report and remitted to Income Tax Department. Hence, immediate action would need to be taken to claim the refund from the Income Tax Department duly obtaining the Exemption Certificate and producing the same to the respective banks. (Para No.2 of the Audit Notes)

(The details are given vide APPENDIX – XV at Page No: 258)

ANNEXURE - X

CODE NO: 14

(Wasteful Expenditure)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs)
1	14-1	71,22,612.00
2	14-2	7,600.00
3	14-3	45,215.00
4	14-4	37,000.00
5	14-5	27,911.00
6	14-6	23,000.00
7	14-7	16,307.00
8	14-8	36,43,412.00
TOTAL	8	1,09,23,057.00

CODE NO: 15

INSTANCES OF CASES OF UN-ACCOUNTED CASH / STORES

PARA NO : 15 – 1

Audit of the Research Scholars Hostel Account, Andhra University, Visakhapatnam for the year 2019-20 – DDs received towards hostel fee from inmates- Sent to Bank-Some amount less credited - Loss to Institution – Immediate action required for realisation.

(Rs. 19,480/-)

During the course of the audit on the accounts of the Research scholars hostel Account, Andhra University, Visakhapatnam for the year 2019-20, on verification of the Register of DCR sent to Bank maintained by the Accounts Section and Bank Statement of State Bank of India Account No. 10428602428, it is observed that some DDs sent to Bank for realization in various dates were not credited in the Bank. An amount of Rs. **43,400/-** was credited instead of Rs.**62,880/-** resulting in less credit of Rs.**19,480/-**.

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

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

State Bank of India Account.No.10428602428:

Sl. No.	Date of DDs sent to Bank	Total DDs Amount	Credited in Bank	Less credited
1	04-04-2019	12,750	7,250	5,500
2	15-04-2019	22,770	15,000	7,770
3	16-04-2019	3,350	0	3,350
4	01-05-2019	2,500	0	2,500
5	04-05-2019	2,640	2,530	110
6	06-05-2019	6,150	6,100	50
7	09-05-2019	12,720	12,520	200
Total		62,880	43,400	19,480

ANNEXURE - XI

CODE NO: 15

Instances of Un-accounted Cash/Stores

ABSTRACT OF OBJECTIONS

SI No	Para No	Amount (Rs.)
1	15-1	19,480.00
TOTAL	1	19,480.00

CODE NO: 18

OTHERS

PARA NO : 18 – 1

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20– Income Tax recovered in printing jobs and advertisements – Remitted in SBI, AU Campus, Visakhapatnam Account – Details of adjustment to IT Department not produced - Irregular – Held under objection. (Rs.1,64,961/-)

During the course of the audit of the School of Distance Education, Andhra University, Visakhapatnam for the year 2019-20, it is noticed that an amount of Rs.1,64,961/-was recovered towards Income Tax from the bills in respect of advertisements & printing works and the same was remitted to SBI, AU Campus, Visakhapatnam Account. But, the details of remittance of the amount to Income Tax Department were not produced to Audit. Hence, the amount is held under objection.

Immediate action would need to be taken to remit the amount deducted towards TDS to Income Tax Department under intimation to audit.

The details are given below:

Recovery of Income Tax		TOTAL (Rs)
Printing Bills	Advertisement Bills	
127,664	37,297	1,64,961

PARA NO : 18 – 2

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20-Huse payments made to printers-but TDS on GST not recovered-remitted by the institution-irregular-needs action. (Rs.90,125/-)

According to provisions laid down in Notification No. 33/2017 central Tax dt.15-09-2017 read with Notification No. 50/2017 Central Tax dt.13-09-2018 under section-51 of the CGST/SGST Act2017,section-20 of the IGST Act, 2017 and Section -21 of the UTGST Act,2017,every institution has to effect@2%TDS from the payments made or credited to the supplier of taxable goods or services or both(herein after referred to as the deductee)on or after 01.10.2018 for all contracts which contract value exceeds 2.5 lakhs (excluding GST). The same was not observed which is irregular.

As verified from the expenditure, it is noticed that an amount of Rs. 45,06,338/- was paid to various printers during the year and entire GST paid to contractors / Suppliers without observing the above instructions. Consequently Rs.90,125/- was paid to Contractor/ Supplier instead of remittance towards TDS of the same by the University.

The details are given below :

Vr No	Date	Name of the firm	Total Bill Amount	12% GST allowed	2% TDS under GST law
80	10-05-2019	M/s Srirama Printers	3,65,214	43,816	7,302
313	23-07-2019	M/S Espee printers	3,82,337	45,880	7,647
315	23-07-2019	M/S Jeer printers	7,25,766	87,089	14,515
508	26-09-2019	Do	4,87,024	58,446	9,741
752	18-12-2019	Do	3,24,053	38,883	6,481
885	07-02-2020	M/s Srirama Printers	11,48,991	1,37,876	22,980
886	07-02-2020	M/S Jeer printers	3,96,851	47,622	7,937
889	07-02-2020	M/S Espee printers	6,76,102	81,132	13,522
Total			45,06,338	5,40,744	90,125

Hence, action would need to be taken to obtain the remittance particulars of GST by the contractors and furnish to audit for verification. Any lapses found in the matter in future, the person or persons concerned has to held responsible.

PARA NO : 18 – 3

Audit on the Account of General Revenue, Andhra University, Visakhapatnam for the year 2019-20 – Electrical charges not collected from Andhra University Hostels – Needs Immediate action. (Rs. 99,79,856/-)

During the course of audit of General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20, it is noticed from the Demand of Electrical Charges of Andhra University Hostels raised by the office of the Executive Engineer (Electrical), Andhra University, Visakhapatnam to be collected from April 2018 to March 2019 is as detailed in the following table. But, it is observed that no amount was collected from the hostels during the year 2019-20.

Engineering Department is just raising demand with reference to meter readings in the hostels, but, not taken any steps to recover the electrical charges from the hostels. Therefore, immediate steps should be taken to collect an amount of Rs.99,79,856/- towards electricity charges from the hostel authorities and should be credited into the University Account.

The details are given below:

Sl. No	Name of the Hostel	Demand raised (Rs)	Due amount (Rs)
1.	Arts Hostel	32,73,134	32,73,134
2.	Research Hostel	13,93,660	13,93,660
3.	Samatha Mamatha Students Hostel	4,53,000	4,53,000
4.	International Students Hostel	27,25,863	27,25,863
5.	Indian Gas	13,876	13,876
6.	Science Hostel	21,20,323	21,20,323
TOTAL			99,79,856

PARA NO : 18 – 4

Audit of the General Revenue Account, Andhra University, Visakhapatnam for the year 2019-20 – filling up of Frnakline Machine with Service Postage - Official acknowledgement from the Sub-Postmaster of A.U Post office not obtained – Needs action

During the course of the audit of the General Revnue Account, Andhra University, Visakhapatnam for the year 2019-20, as verified from the voucher, it is noticed that an amount of Rs 3,00,000/- was paid to Sub-Post Master of Andhra University Post Office for filling up Frankline Machine with service postage, which is placed in Records Section of Central Administrative Office of Andhra University. But, the official acknowledgement was not obtained from the Sub-Postmaster in token of the receipt of the Service Postage.

In the absence of the official acknowledgement, the correctness of utilization cannot be verified in audit. Hence, action would need to be taken to obtain official acknowledgement from the Sub-Postmaster and the same should be produced to Audit.

Vr No / Date	Description	Amount (Rs)
323/03-07-2019	For filling up Frankline Machine with service postage placed in Records Section, CAO, AU, Visakhapatnam	2,00,000
689/19-09-2019		3,00,000
1570/ 03-02-2020		3,00,000
1706/ 03-03-2020		3,00,000
TOTAL		11,00,000

ANNEXURE - XII

CODE NO: 18

Others

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs.)
1	18-1	1,64,961.00
2	18-2	90,125.00
3	18-3	99,79,856.00
4	18-4	---
TOTAL	4	1,02,34,942.00

CODE NO: 22

DDs/Cheques Received But Not Realised In Time

PARA NO : 22 - 1

Audit on the Accounts of Andhra University, Visakhapatnam for the year 2019-20 - 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 2019-20, 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 – XVI at *Page No: 260*)

SI No.	Name of the Institution	Para No.
1	Dr. BR Ambedkar College of Law Account	2
2	Research Scholars Hostel Account	3
3	School of Distance Education Account	6

PARA NO : 22 – 2

Audit on the Accounts of AU Platinum Jubilee Platinum Jubilee Guest House Account, Andhra University, Visakhapatnam for the year 2019-20 - Very late payments were accepted spanning from one year to six years - Loss to the institution in the form of interest – Immediate action required for recovery of interest

During the course of audit on A.U. Platinum Jubilee Platinum Jubilee Guest House Account for the year 2019-20, it is noticed that very late payments were accepted spanning from one year to six years after availing Guest House Rooms. The payment by incumbents is being accepted as and when they paid resulting in financial loss to the institution as no interest was collected from the incumbents. Immediate action is required for recovery of the interest *from the incumbents on the late payments(Article 2 of A.P.Financial Code).*

Hence, an amount of Rs. **2,27,197/-** + interest amount there upon is held under objection.

Receipt No	Date	Name	Ref. No.	Date of Occupation	Balance amount paid (Rs)	Delay
1578	15-04-2019	Prof.M.S. Prasad babu	L - 271	14.07.2015	800	3years 11 months
1582	16-04-2019	Prof.M.S Prasad babu	L -222	17-06-2017	5,290	1 year 9 months
1322	29-06-2019	Prof.P.S.Ava dhani	L -730, 815, 1071	20-02-2015	20,360	4 years 3 months
1323	29-06-2019		L - 1042	12-03-2018	39,267	1 year 3 onths
1340	29-06-2019	Prof G.Sudarsana Rao	L - 885	17-02-2016	1,590	3 years 4 months
1390	7-08-2019	Prof A.Anuradha	L -786	20-12-2016	1,200	2 years 7 months
1391	7-08-2019	Do	L-1075	20-04-2016	3,600	3 years 3 months
1452	16-09-2019	Prof.D.G.San kar	L-330, 299, 382	17-07-2017	6,000	2 years 2 months
1521	25-10-2019	Prof .N.Venkatara o	L-224	08-07-2016	1590	3 years 3 months
1522	Do	Do	L-275	15-07-2016	17,200	3 years 3 months
1523	Do	Do	L-424	27-08-2016	1,590	3 years 2 months
1524	Do	Do	L-150	09-05-2015	4,770	4 years 5 months
1525	Do	Do	L-880	17-12-2015	3,180	4 years 8 months
1526	Do	Do	L-188	14-06-2015	4,770	4 years 4

						months
1527	Do	Do	L-970	03-04-2015	87190	4 years 6 months
1529	Do	Do	L-164	07-03-2015	6,000	4 years 7 months
1530	Do	Do	L-811	27-05-2013	22,800	6 years 5 months
TOTAL					2,27,197	

PARA NO : 22 – 3

Audit of the School of College of Engineering(Autonomous), Andhra University, Visakhapatnam for the year 2019-20 - Tuition Fee collected from students through Demand Drafts - Sent to bank for realization – Some Demand Drafts not realized so far - Immediate action required. (Rs. 33,95,480 /-)

During the course of audit and on verification of the Students Tuion Fee Demand Drafts Register for the year 2019-2020, **1355** Demand Deafts amounting to Rs. 3,83,77,828/- are sent to State Bank of India (Account No. **35843070000023**) for realization. But, on verification, it is noticed that some of the Demand Drafts amounting to Rs. **33,95,480** /- have not been not realized so far.

Immediate action would need to be taken to get the amount credited in Bank Account and reconciling the balances in the Cash Books with the bank statements. Hence, an amount of Rs.**33,95,480** /- is held under objection.

PARA NO : 22 – 4

Audit of the School of Distance Education Account, Andhra University, Visakhapatnam for the year 2019-20 – Guest House of SDE – Late- remittance of the cash pertaining to the receipt of the Guest House into the Bank Account - Records related to the allotment of rooms not produced - Immediate action required. (Rs. 1,42,050/-)

During the course of the audit of the accounts of School of Distance Education for the year 2019-20 and on verification of the Guest Rooms Occupation Register and Receipt Books produced to audit it is found that amount collected from the occupants of the rooms of the guest house was remitted into bank account as per their wish as shown here under, but not remitted into bank account on time, reasons for which are not known.

The files relating to allotment of rooms to the individuals were not produced to audit. All these circumstances may lead to misuse of funds. Hence, the total amount is held under objection.

Immediate action would need to be taken to remit the receipts on time with proper supervision of the work to prevent any loss to the organisation.

The details are given below:

Receipt from Dormitory		
Period of Cash Receipt	Date of Remittance	Amount (Rs)
14-03-2019 to 06-09-2019	23-09-2019	47,000
10-10-2019 to 25-02-2020	19-03-2020	85,050
10-12-2019 to 14-12-2019	07-09-2020	10,000
Total		1,42,050

ANNEXURE - XIII

CODE NO: 22

(DD/CHEQUE RECEIVED BUT NOT REALISED IN TIME)

ABSTRACT OF OBJECTIONS

Sl No	Para No	Amount (Rs.)
1	22-1	---
2	22-2	---
3	22-3	33,95,480.00
4	22-4	1,42,050.00
TOTAL	4	35,37,530.00

APPENDICES

APPENDIX - I

(Para No : 8 - 1)

1. Examination Account

(Para – 7)

Sl No.	Vr No.	Date	Particulars	Amount (Rs)
1	263	20-07-2019	Payment of advance for conducting of spot valuation work paid to the Prof N.Ramanaiah, CTA, Dept of Machanical	5,10,000
2	283	25-06-2019	Conduct of Spot Valuation, Dr.K.Nageswara Rao, CTA Dept. Of Computer Science & System Engg.	5,00,000
3	859	04-11-2019	Conduct of MA I & II semester examinations Nov-2019 of AU campus and affiliated colleges ,The Head dept of English AU,VSP.	6,000
4	863	04-11-2019	Payment of Advance for TA & DA-Prof.D.V.R.Murthy, Dean, UG Examinations,AU,VSP.	30,000
5	885	13-11-2019	Conduct of Spot Valuation-H.O.D of Inorganic & Analytical Chemistry ,A.U,VSP.	29,000
6	886	13-11-2019	Conduct of Spot Valuation-H.O.D of Journalism& mass communications	19,000
7	886	13-11-2019	Conduct of Spot Valuation-H.O.D of Economics	48,000
8	887	13-11-2019	Conduct of Spot Valuation-H.O.D of Statistics	32,000
9	887	13-11-2019	Conduct of Spot Valuation-The Director, School of Chemistry	1,25,000
10	888	13-11-2019	Conduct of Examination-The Principal, M.R. College (W),Vizianagaram.	11,000
11	888	13-11-2019	Conduct of Examination-The Principal, Space Degree College, Payakarao Peta.	12,000
12	888	13-11-2019	Conduct of Examination- The Director, School of Chemistry,AU,VSP.	4,000

13	888	13-11-2019	Conduct of Examination--H.O.D of Botany,A.U,VSP.	5,000
14	888	13-11-2019	Conduct of Examination--H.O.D of Zoology, A.U,VSP.	4,000
15	889	13-11-2019	Sun Institution of Hotel Management	25,000
16	889	13-11-2019	The Principal, Govt.Degree College,Chodavaram	33,000
17	889	13-11-2019	The Principal, Dr.L.B. Degree College,VSP.	37,000
18	889	13-11-2019	The Principal, M.R.Degree College,VZM.	36,000
19	894	11-11-2019	Conduct of Spot Valuation work to the Controller of Examination, A.U,VSP.	1,23,00,000
20	895	14-11-2019	Conduct of Examination, Prof.S.AdiSeshu,Dept. Of Civil Engg.	50,000
21	926	28-11-2019	Conduct of spot Valuation- H.O.D of Zoology, A.U,VSP.	56,000
22	1009	12-12-2019	Conduct of spot Valuation to the Dr.K.NageswaraRao,CTA Dept of Computer Science & System Engg.	5,25,000
23	1101	31-12-2019	Conducting of spot Valuation	3,60,000
24	1102	31-12-2019	Payment of advance conducting spot valuation	80,000
25	1257	05-02-2020	Conduct of Spot Valuation	2,80,000
26	1373	26-02-2020	THE principal, SSS Degree College, Gajapathinagaram, Vizianagaram District.	5,000
27	1374	26-02-2020	Conduct of Examination	1,00,000
28	1443	09-03-2020	Payment of Advance for out Sourcing Workers to the Controller of Examination.	56,000
29	1522	16-03-2020	Payment of Advance for conducting of Practical examinations of U.G.courses.	38,25,000
TOTAL				1,91,03,000

2. School of Distance Education Account

(Para – 3)

SI No	Vr No	Date	Name of the College to which the advance is given	Amount (Rs)
1	39	09-05-2019	The Principal, Govt. Degree College, Tekkali	20,000
2	40	09-05-2019	The Principal MR College(A), VZM	40,000
3	46	09-05-2019	The Principal SLG Degree College, VZM	20,000
4	56	09-05-2019	The Principal, Gayatri degree College, Payakarao peta	40,000
5	60	09-05-2019	The Principal Chithanya Degree College, KKD	25,000
6	68	09-05-2019	The Principal, Syed AppalaSwamy DegreeCollege, Vijayawada	25,000
7	70	09-05-2019	The Principal, AC College, Guntur	20,000
8	142	15-06-2019	Deputy Registrar,SDE, AU	17,000
9	163	25-06-2019	The Principal, Govt. Degree College, Tekkali	1,000
10	165	25-06-2019	The Principal MR College, VZM	1,000
11	166	25-06-2019	The Principal SSS Degree College, Gajapathi Nagaram	8,00
12	176	25-06-2019	The Principal MVR DegreeCollege, Gajuwaka	1,000
13	178	25-06-2019	The Principal, VVR Kanakamahalaxmi degree College, VSP	900
14	180	25-06-2019	The Principal, Gayatri degree College, Payakarao peta	1,000
15	185	25-06-2019	The Principal, New Modern College, Tadepalligudem	1,300
16	186	25-06-2019	The Principal, Syed AppalaSwamy DegreeCollege, Vijayawada	700
17	187	25-06-2019	The Principal, Suguna Degree College, KKD	800
18	190	25-06-2019	The Principal, Visakha Womens College, VSP	800
19	230	08-07-2019	The Principal, Govt. Degree College, Tekkali	10,000
20	232	08-07-2019	The Principal MR College, VZM	25,000
21	235	08-07-2019	The Principal SLG Degree College, Vijayanagaram	15,000
22	237	08-07-2018	The Principal, Gayatri degree College, Payakarao peta	15,000
23	245	08-07-2019	The Principal, Syed AppalaSwamy DegreeCollege, Vijayawada	20,000
24	246	08-07-2019	The Principal, AC College, Guntur	15,000
25	248	08-07-2019	Dean,Confidential (Exams)AU	1,50,000
26	255	12-07-2019	Deputy Registrar,SDE, AU	7,855
27	278	18-07-2019	The Principal, GDC, Paderu	3,000
28	391	22-08-2019	Joint Registrar,SDE,AU	900
29	406	24-08-2019	The special officer AKNU MSN PG centre	800
30	527	05-10-2019	The Principal, Gurajada college of education,sklm	15,000

31	530	05-10-2019	The Principal, AL College of Education, Guntur	12,000
32	531	05-10-2019	The Principal, Aditya college of education, KKD	10,000
33	545	15-10-2019	Deputy Registrar, SDE, AU	3,000
34	643	25-11-2019	The Principal, Govt. Degree College, Tekkali	20,000
35	646	25-11-2019	The Principal MR College, VZM	30,000
36	647	25-11-22019	The Principal SSS Degree College, Gajapathi Nagaram	12,000
37	652	25-11-22019	The Principal SLG Degree College, VZM	15,000
38	661	25-11-2019	The Principal Govt degree College, Payakarao peta	25,000
39	668	25-11-2019	The Principal, Syed AppalaSwamy Degree College, Vijayawada	20,000
40	669	25-11-2019	The Principal, New Modern College, Tadepalligudem	35,000
41	674	25-11-2019	The Principal, Suguna Degree College, Kaladindi	30,000
42	685	27-11-2019	The Principal, co odinator RR college KKD	6,000
43	757	27-12-2019	The Principal, Govt. Degree College, SKLM	900
44	757	27-12-2019	The Principal, Govt. Degree College, Tekkali	1,000
45	757	27-12-2019	The Principal, RSRK Ranga Rao College, Bobbili	800
46	757	27-12-2019	The Principal MR College, VZM	1,000
47	757	27-12-2019	The Principal SSS Degree College, Gajapathi Nagaram	800
48	757	27-12-2019	The Principal, Pragathi Degree College, Kothavalasa	1,500
49	757	27-12-2019	The Principal SLG Degree College, VZM	900
50	757	27-12-2019	The Principal AMAL College, Anakapalli	1,200
51	757	27-12-2019	The Principal, Mrs. AVN College, VSP	1,200
52	757	27-12-2019	The Principal, BVK College, VSP	2,000
53	757	27-12-2019	The Principal, Dr VS Krishna college vsp	1,000
54	757	27-12-2019	The Principal, Govt. Degree College, Narsipatnam	800
55	757	27-12-2019	The Principal, MVR Degree College, Gajuwaka	1,000
56	757	27-12-2019	The Principal, Gayatri degree College, Payakarao peta	1,000
57	757	27-12-2019	The Principal SKBR college, Amalapuram	800
58	757	27-12-2019	The Principal, Srinivasa Degree college, Nandigama	1,200
59	757	27-12-2019	The Principal DNR College, Beemavaram	800
60	757	27-12-2019	The Principal, New Modern College, Tadepalligudem	1,300
61	757	27-12-2019	The Principal SAS College, Vizaywada	700
62	757	27-12-2019	The Principal, Suguna Degree College, KKD	1,500
63	757	27-12-2019	The Principal, AC College, Guntur	800
64	757	27-12-2019	The Principal, PR GOVT College, KKD	1,500
65	757	27-12-2019	The Principal, Visakha Womens College, VSP	800
66	757	27-12-2019	The Principal, Gayatri degree College, kothavalasa	900

67	757	27-12-2019	The Principal, maharshi degree College, puritipenta VZM	1,000
68	757	27-12-2019	The Principal. vivekananda. Degree College, gangarediigudem	1,200
69	861	25-02-2020	The PrincipalCo ordinator CBR sarma college, ongole	3,000
70	956	07-03-2020	The PrincipalCo ordinator Govt Degree college, paderu	3,000
TOTAL				7,45,455

3. UGC Account

(Para – 3)

Vr. No	Date	Name of the person to whom the Advance was given	Amount (Rs)
55	25-06-2019	Prof.K.Venkata Subbaiah, Co-ordinator, Dept. of Mechanical Engg	4,00,000
76	12-07-2019	Prof.K.Basavaiah, Co-ordinator UGC SAP-DGS-I, Dept. of Inorganic and Analytical chemistry,A.U.	1,50,000
158	09-11-2019	Dr.M.Subrahmanyam, Research Scientist-C, Department of Geo-Physics,A.U.	25,000
167	30-11-2019	The Director,Centre for study of exclusion and inclusive policy of A.U	1,00,000
194	24-01-2020	Prof P.Viswanadham,UGC Human Resource Development Centre,A.U	9,70,000
201	05-02-2020	Prof T.Sobhasri,Programme co-ordinator,Gandhian Studies Centre,A,U to conduct National Seminar.	50,000
234	16-03-2020	Dr P.Usha,Director,Centre for Women Studies,A.U.	10,000
TOTAL			17,05,000

4. ILT & IUC (Sport & Talent) Account

(Para – 1)

Sl No.	Vr No.	Date	Particulars	Amount (Rs)
1	1	16-07-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	20,000
2	2	16-07-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	20,000
3	6	14-08-2019	Director of Physical Education &	30,000

			Secretary Sports board, A.U,V.S.P.(Day to Day Contingency)	
4	11	16-09-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	70,000
5	12	16-09-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	50,000
6	13	16-09-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
7	14	16-09-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	85,000
8	15	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	75,000
9	16	16-10-2019	Director of Physical Education & 10Secretary Sports board A.U,V.S.P.	70,000
10	17	16-10-2019	Director of Physical Education & Secretary Sports board A.U,V.S.P.	80,000
11	18	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	85,000
12	19	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	95,000
13	20	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	90,000
14	21	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	90,000
15	22	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	75,000
16	23	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	75,000
17	24	16-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	65,000
18	25	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	80,000
19	26	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	55,000
20	27	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
21	28	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
22	29	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
23	30	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
24	31	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
25	32	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	95,000
26	33	25-10-2019	Director of Physical Education &	70,000

			Secretary Sports board, A.U,V.S.P.	
27	34	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	70,000
28	35	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	80,000
29	36	25-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,85,000
30	37	28-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	75,000
31	38	28-10-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	75,000
32	40	14-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,25,000
33	41	14-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,10,000
34	42	14-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,40,000
35	43	14-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,10,000
36	44	14-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
37	45	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,60,000
38	46	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	95,000
39	47	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	54,000
40	48	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	90,000
41	49	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	80,000
42	50	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	80,000
43	51	21-11-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	95,000
44	52	19-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	2,00,000
45	53	19-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	2,50,000
46	54	19-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,50,000
47	55	23-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	72,000
48	56	23-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	70,000
49	57	23-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	70,000
50	58	23-12-2019	Director of Physical Education &	70,000

			Secretary Sports board, A.U,V.S.P.	
51	59	23-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	70,000
52	60	23-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,60,000
53	61	23-12-2019	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,10,000
54	62	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,10,000
55	63	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,10,000
56	64	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	73,000
57	65	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
58	66	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
59	67	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
60	68	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	66,000
61	69	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	94,000
62	70	21-01-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,30,000
63	71	17-02-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	60,000
64	72	17-02-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	60,000
65	73	17-02-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	1,00,000
66	74	17-02-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	40,000
67	75	17-02-2020	Director of Physical Education & Secretary Sports board, A.U,V.S.P.	40000
Total				61,04,000

5. Self Finance Account

(Para – 4)

Sl No	Voucher No/Date	To Whom Given	Purpose of the Advance	Amount (Rs)
1	195/ 05-09-2019	The HOD, Department of Marine Engineering, AU, VSP	Purchase of computer spares and cartridges	25,000
TOTAL				25,000

6. Deposit Fund Account

(Para – 3)

Vr. No.	Date	Particulars	Amount (Rs)
103	25-06-2019	Advance to Prof. P.D.Satyapal Kumar, Department of Anthropology to conduct survey of Vaddera, Rajaka and Fisherman communities in Andhra Pradesh	38,51,347
168	13-08-2019	Advance to Prof T.Sobhasri, Director, Centre for studies, Dr.B.R.Ambedkar studies	20,000
271	20-11-2019	Sanction of advance to Prof S.S.V.S .Ramakrishna , Dept. of Meteorology & Oceanography under Contingency and travel head	1,15,000
376	08-01-2020	Advance to Dr S.K.Begum, Department of Geophysics	1,70,000
793	31-03-2018	Advance to Honorary Director, AER Centre, AU ,	1,00,000
803	31-03-2018	Advance to Prof K.V.S.R.Prasad, Dept of Meteorology & Oceanography	2,00,000
TOTAL			44,56,347

7. General Revenue Account
(Para – 29)

Vr No	Date	To whom paid	Amount (Rs)
279	22-06-2019	M/s Sigma Diesel	3,986
283	24-06-2019	Smt.D.Jayalakshmi I/C Head Master, AU High school.	50,000
330	04-07-2019	The Honorary Director, Population Research Centre, AU	67,661
648	05-09-2019	The Cordinator , Electrical Works, AU Power House	5,000
676	13-09-2019	University Engineer, Au Engineers Office	10,000
756	28-09-2019	Head of the Department, Dept of Inorganic & Analytical Chemistry, AU	40,000
931	06-11-2019	The Cordinator , Electrical Works, AU Power House	25,000
998	18-11-2019	The Director, Computer Centre, AU, VSP.	5,000
999	18-11-2019	The Director, Computer Centre, AU, VSP.	5,000
1008	19-11-2019	University Engineer, Au Engineers Office	30,000
1036	25-11-2019	Head of the Department, Department of Theatre Arts, AU, VDP.	50,000
1078	30-11-2019	The Branch Manager, SBI, AU Campus	1,74,300
1118	10-12-2019	M/s Stone Arts	31,000
1395	28-12-2019	University Engineer, Au Engineers Office	20,000
1788	11-03-2020	The Honorary Director, AER Centre, AU	84,955
1817	13-03-2020	The Head of the Department, Computer Science Engineering, AU,VSP.	50,000
TOTAL			6,51,902

APPENDIX - II
(Para No : 9(c) - 3)

TABLE - A
1. Dr BR Ambedkar College of Law Account
(Para – 3)

Vr. No.	Date	Particulars	Amount (Rs)
292	17-04-2019	M/S Amrutha Furniture Towards Furniture 100 No's classroom chairs with half pad fiber shell on iron stand	73,800
366	31-07-2019	M/s Micro Hardware Exide 7AH 12 VDC Batries	2,550
395	29-08-2019	M/S SS Power Solutions Towards Amaron tall tubuler 150AHTT	11,065
412	09-11-2019	M/S Chakri Industries , Towards 100 No's "5" Length class room benches	6,45,460
Total			7,32,875

2. Examination Account
(Para – 4)

Sl No.	Vr No.	Date	Particulars	Amount (Rs)
1	10	22-04-2019	Towards Payment of Dell repairing and replacing of Dell SMPS paid to M/s Sai Satyam Computech, Visakhapatnam	4,500
2	108	22-05-2019	Purchase of Rich Copes Toner Type 2014 HS, Black Toner charges Toner MP 2014 HS Magnus Sales Corporation	3,815/-
3	295	26-06-2019	Supply of Printed Original Degree Certificates M/s. V.M. Technologies, Hyderabad	13,10,605

4	265	20-06-2019	M/s InfresMethodex	31,270
5	266	20-06-2019	M/s SKML Electrical Engineering Works	13,13,539
6	404	11-07-2019	M/s TRS Forms & Services Pvt. Ltd.,	65,677/-
7	471	16-07-2019	M/s Sri SabyamComputech	26,775/-
8	503	25-07-2019	M/s TRS Forms & Services Pvt. Ltd.,	1,75,921/-
9	505	25-07-2019	M/s SPICT Computers	1,960
10	522	29-07-2019	M/s SBH Trading Corporation	1,750
11	778	03-10-2019	M/s V. M. Technologies	5,65,894
12	881	12-11-2019	M/s Universal Print Systems	32,46,734
13	890	13-11-2019	M/s Mestok Systems Rednam Gardens	87,417
14	891	13-11-2019	Purchase of HP Laser Jet 9040 DN Printer maintance Kit replacement	2,027
15	892	13-11-2019	M/s Magnus Sales Corporation	3,523
16	895	13-11-2019	M/s Magnus Sales Corporation	14,000
17	910	19-11-2019	M/s Srinivas Refiling of Computers 4 P. Laser	750
18	911	19-11-2019	M/s Sri OmmiAppa Rao	1,500
19	917	21-11-2019	M/s Universal Private Systems	35,48,475
20	927	28-11-2019	M/s Magnus Sales Corporation	820
21	940	30-11-2019	M/s D. Base Solutions	4,87,697
22	946	03-12-2019	M/s Bhagatsing Transport	3,06,157
23	949	03-12-2019	M/s V.M. Technologies	3,51,798
24	1179	22-01-2020	M/s V.M. Technologies	3,03,834
25	1224	29-01-2020	M/s. D. Base Solutions	1,27,233
26	1246	05-02-2020	M/s Universal Print Systems	77,475
27	1267	05-02-2020	M/s Bhagatsing Transport	10,262
28	1269	05-02-2020	M/s Magnus Sales Corporation	21,873
29	1270	05-02-2020	M/s Magnus Sales Corporation	11,391

30	1308	14-02-2020	M/s D. Base Solution	11,30,053
31	1312	14-02-2020	M/s Sri Bharathi	1,350
32	1332	24-02-2020	M/s V. M. Technologies	41,662
33	1375	28-02-2020	M/s Universal Print Systems	4,16,634
34	1429	16-03-2020	M/s D. Base Solutions	15,94,967
35	1462	16-03-2020	M/s Bhagatsing (Transport)	46570
36	1524	19-03-2020	M/s V.M. Technologies	4,26221
37	1269	05-02-2020	Payment of OPC Drum, Ricoh Developer Black, etc., to the M/s Magnus Sales Corporation, VSP	21,873
38	1270	05-02-2020	Payment of Purchase of Consumables to the M/s Magnus Sales Corporation, A.U. VSP	11,391
39	1312	14-02-2020	M/s Sri Balaji Hi-Tech. Computers	1,350
40	1365	26-02-2020	M/s Sri Balaji Hi-Tech Computers	1,000
TOTAL				1,57,97,743

3. AU College of Engineering for Women Account
(Para – 2)

SI No	Bill No	Date	Particulars	Amount (Rs)
1	819	15.11.2019	M/s Sri Jagadamba Timber Depot purchase kamba wood 100 running feet.	4,628
5	849	21.11.2019	-- Do --	4,628
6	851	22.11.2019	-- Do --	4,628
12	982	26.12.2019	-- Do --	4,628
13	984	27.12.2019	-- Do --	4,628
16	1001	02.01.2020	-- Do --	4,628

19	1017	07.01.2020	-- Do --	4,628
22	1197	27.02.2020	-- Do --	4,628
23	1200	28.02.2020	-- Do --	4,628
26	1220	06.03.2020	-- Do --	4,628
27	1231	09.03.2020	-- Do --	4,628
30	1263	16.03.2020	-- Do --	4,628
38	1280	18.03.2020	-- Do --	4,628
42	1285	21.03.2020	-- Do --	4,628
44	1286	23.03.2020	-- Do --	4,628
TOTAL				69,420

4. School of Distance Education Account
(Para – 8)

Vr No	Date	Firm name	Amount (Rs)
29	02-05-2019	M/s Mega Tecnoles	3,186
85	14-05-2019	M/s Mega Tecnoles	3,186
90	20-05-2019	M/s Pioneer Marketing	7,300
91	20-05-2019	M/s Mastec Systems	5,400
92	20-05-2019	M/s Sree Ushodaya Books & Stationery	2,650
101	21-05-2019		29,250
121	03-06-2019	M/s Mega Tecnoles	3,186
141	15-06-2019	M/s NECX Pvt Ltd	32,484
146			12,623
148	15-06-2019	M/S Vinayaka Chemicals	4,980
223	06-07-2019	M/s Mega Tecnoles	6,077
274	18-07-2019	M/s Mastec Systems	8,920
275	18-07-2019	M/s Sree Ushodaya Books & Stationery	6,045
308	23-07-2019		11,400
334	29-07-2019		9,225
417	26-07-2019	M/s Pioneer Marketing	8,366
443	29-08-2019	M/s Sree Ushodaya Books & Stationery	11,815
461	11-09-2019	M/s Maandeo Tyres	10,000
536	11-10-2019	M/s Pioneer Marketing Corporation	13,862
537	11-10-2019	M/s Mega Tecnoles	8,900
583	30-10-2019	M/s Mastec Systems	8,920

595	8-11-2019	M/s Mega Tecnologies	3,186
617	13-11-2019		6,136
683	27-11-2019	M/s Sitaram Motors	13,096
696	28-11-2019	M/s Sree Ushodaya Books & Stationery	1,140
701	28-11-2019	M/s Pitney Bowes India Pvt Ltd	19,712
831	01-01-2020	M/s Pioneer Marketing Corporation	15,458
837	24-01-2020	M/s Mega Tecnologies	3,186
852	30-01-2020		3,100
903	19-02-2020	M/s Andhra Stationary Syndicate	14,400
906	19-02-2020	M/s mega tecnologies	3,100
946	03-03-2020	M/s Andhra Stationary Syndicate	2,69,075
947	03-03-2020	M/s Balaji Enterprises	39,435
986	11-03-2020	M/s Sree Ushodaya Books & Stationery	19,185
1004	21-03-2020	M/s Neelgagan Stationary	19,150
TOTAL			6,37,134

TABLE – B

1. Research Scholars Hostel Account
(Para – 10)

Vr. No	Date	Name of the vendor	Amount (Rs)
76	21-06-2019	M/s Sri Chaitanya Enterprises	3,24,983
229	26-09-2019	Prop. M.Prasad, Rythu bazaar	28,604
232	30-09-2019	Prop. M.Prasad, Rythu bazaar	2,885
274	05-11-2019	M/s Sri Kanaka Mahalakhsmi	1,905
275	11-11-2019	M/s Harika traders	36,136
282	13-11-2019	M/s Harika traders	44,000
295	20-11-2019	M/s Harika traders	49,050
313	30-11-2019	M/s Harika traders	2,650
TOTAL			1,65,230

2. Engineering Men's Hostel Account
(Para – 10)

Vr. No	Date	Name of the vendor	Amount (Rs)
169	02-11-2019	M/s Harika traders	33,310
179	08-11-2019	M/s Sai Ram Enterprises	3,31,392
186	18-11-2019	M/s Sri Chaitanya Enterprises	5,35,382
187	18-11-2019	M/s Sai Ram traders	14,451
189	19-11-2019	M/s Sai Ram Enterprises	3,48,338
196	29-11-2019	M/s Sai Ram Enterprises	3,65,208
TOTAL			16,28,081

3. Science College Hostel Account
(Para – 4)

Vr. No.	Date	To whom paid	Particulars	Amount (Rs)
885	20-08-2019	M/s Maha Goury Marketing Visakha-patnam	Purchase electrical and plumbing items Bill no 159 ,Dt 02-08-2019	7,050
901	03-09-2019	-- Do --	Do Bill no 188,Dt 20-08-2019	7,198
921	20-09-2019	-- Do --	Do Bill no 221, Dt 04-09-2019-5998/- Bill no220, Dt 04-09-2019-5094/-	11,092
956	15-10-2019	-- Do --	Do Bill no 245, Dt 20-09-2019-6490/- Bill no255 ,Dt 25-09-2019-5929/-	12,419
959	21-10-2019	-- Do --	Do Bill no 280 Dt.10-10-2019	7,200

962	22-10-2019	-- Do --	Do Bill no 295 Dt.18-10-2019	5,550
1014	26-11-2019	-- Do --	Do Bill no 304 Dt.26-10-2019	5,925
1055	05-02-2020	-- Do --	Do Bill no 402 Dt.26-12-2019- 5440/- Bill no 403 Dt.26-12-2019- 6490/- Bill no 395 Dt.20-12-2019- 8736/- Bill no 393 Dt.20-12-2019- 5906/-	26,572
TOTAL				83,006

APPENDIX - III

(Para No : 9(d) – 1

TABLE – A

1. AU Engineering College (Autonomous) Account

(Para – 3)

Salaries of Employees on Consolidated Pay			
Vr. No	Date	Particulars	Amount (Rs)
Expenditure from Andhra Bank			
03	02-04-2019	Salaray of Employees on Consolidated Pay for 3/2019	18,400
29	01-05-2019	Salaray of Employees on Consolidated Pay for 4/2019	18,400
18	01-06-2019	Salaray of Employees on Consolidated Pay for 5/2019	18,400
45	01-07-2019	Salaray of Employees on Consolidated Pay for 6/2019	23, 800
71	01-08-2019	Salaray of Employees on Consolidated Pay for 7/2019	20,200
90	03-09-2019	Salaray of Employees on Consolidated Pay for 8/2019	17,140
156	18-11-2019	Salaray of Employees on Consolidated Pay from 10-09-19 to 31-10-2019	15,640
178	10-12-2019	Salaray of Employees on Consolidated Pay for 11/2019	13,200

206	06-01-2020	Salary of Employees on Consolidated Pay for 12/2019	13,200
258	02-03-2020	Salary of Employees on Consolidated Pay for 1/2020	13,200
272	30-03-2020	Salary of Employees on Consolidated Pay for 2/2020	13,200
TOTAL			1,60,980

2. Library Account

(Para – 1)

Vr No	Date	Particulars	Amount (Rs)
4	3-8-2019	(3 members) April, May, June, July-2019 @5,000/	60,000
5	13-09-2019	(3members) August, Sep, Oct, Nov-2019	60,000
12	15-02-2020	(3 members) Dec-19, Jan, Feb, Mar-2020	60,000
TOTAL			1,80,000

3. Self Finance Account

Date	Vr No.	Particulars	Cheque No.	Amount (Rs)
09-04-2019	19	Towards payment of Honorarium for guest faculty to the Principal, college of Arts & Commerce, AU, VSP.,	116490	1,99,000
02-05-2019	37	Remuneration of Guest Faculty of Dr.K.Parameswara Rao, M. Pharmacy 1/11 (1st Semester) Admitted during 2018-19 Batch.	116499	40000
02-05-2019	38 & 39	The Branch Manager, State Bank of India, AU Campus Branch, Visakhapatnam - Sanction to Guest faculties in College of Pharmaceutical Sciences, AU, Vskp - (1) Mrs.Sura Sravani-20259231058 & (2) Mr.Heera Battu - 30486579012.	116500	2,85,000
02-05-2019	43	towards payment of remuneration to the teaching arrangements on hourly basis.	116502	2,95,000
02-05-2019	44	Towards payment of remuneration to the teaching arrangements on hourly basis in the Dept. of Inorganic and analytical Engineering.	116503	25,000
02-05-2019	45	Towards payment of remuneration to the teaching arrangements on hourly basis in the Dept. of Inorganic and analytical Chemistry.	116504	65,000

14-05-2019	49	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, A.U.	116508	65,000
14-05-2019	50	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, A.U.	116509	7,80,000
14-05-2019	51	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, A.U.	116510	1,05,000
22-05-2019	54	Towards Guest Faculty Remuneration for the Teaching Arrangements on Hourly Basis Academic Year 2018-19. the Spl Officer A.U. Campus, Vizianagaram.	116512	12,35,000
24-05-2019	56	Towards payment remuneration of guest faculty of the M/S Sri Ravi Kumar, Department of Journalism & Mass Communication, AU College of Arts & Commerce.	116515	72,000
07-06-2019	91	Towards payment remuneration of guest faculty of the M/S Sri Ravi Kumar, Department of Journalism & Mass Communication, AU College of Arts & Commerce.	116529	89,800
07-06-2019	90	Towards Teaching Arrangements hourly basis amount for the year ended 2018-19	116528	3,80,200
11-06-2019	93	Towards payment of Teaching Staff arrangement on hourly basis & Remuneration in the Department of Botany, College of Science & Technology, AU, VSP.	116531	5,37,500
15-06-2019	95	Towards payment for Teaching Staff arrangement sanction of remuneration to guest faculties in College of Pharmaceutical Sciences, AU, VSP.	116533	5,85,000
15-06-2019	96	Towards remuneration of guest faculty for the month of May, 2019.	116534	2,50,250
15-06-2019	97	Towards remuneration of guest faculty for the month of May, 2019.	116535	1,30,000
15-06-2019	101	Towards payment of Teaching Staff hourly basis remuneration for AU College of Science & Technology, Visakhapatnam	116538	15,76,250
26-06-2019	103	Towards payment of Teaching Staff hourly basis remuneration for Dept of Geology, AU College of Science & Technology, Visakhapatnam.	116540	8,10,000
26-06-2019	104	Towards payment of Teaching Staff hourly basis remuneration for Dept of Geology, AU College of Science & Technology, Visakhapatnam.	116541	3,10,000

06-07-2019	128	Towards payment of Remuneration to the Teaching Arrangements On Hourly basis in Various Department at College Of Arts and Commerce AU to V.Nageswara Rao	116555	89,800
06-07-2019	129	Towards payment of Remuneration to the Teaching Arrangements on Hourly basis in Various Department at College of Art and Commerce, AU, VSP.	116556	3,79,000
09-07-2019	132	Towards Payment of teaching arrangements on hourly basis for the academic year 2018-19.	116559	40,55,950
11-07-2019	133	Towards payment for utilizing the services of Guest Faculty's on Hourly basis in DR.B.R.Ambedkar College of Law, AU, VSP.	116560	45,000
11-07-2019	137	Towards Payment of Teaching Arrangements on hourly basis for the month of June-201.	116566	8,26,250
11-07-2019	134	Towards payment for utilizing the services of Guest Faculty's on Hourly basis in DR.B.R.Ambedkar College of Law, AU, VSP.	116561	1,50,000
11-07-2019	135	Towards payment for utilizing the services of Guest Faculty's on Hourly basis in DR.B.R.Ambedkar College of Law, AU, VSP.	116562	1,57,500
11-07-2019	136	Towards payment for utilizing the services of Guest Faculty's on Hourly basis in DR.B.R.Ambedkar College of Law, AU, VSP.	116563	3,15,000
27-07-2019	145	Towards Teaching Staff arrangements on hourly basis in various departments.	116569	10,01,000
27-07-2019	146	Towards Teaching Staff arrangements on hourly basis in various departments.	116570	1,19,250
27-07-2019	147	Towards Teaching Staff arrangements on hourly basis in various departments.	116571	42,500
29-07-2019	149	Towards Teaching Staff arrangements on hourly basis in various departments.	116573	4,13,650
29-07-2019	150	Towards Teaching Staff arrangements on hourly basis in various departments.	116574	41,800
20-08-2019	170	Towards teaching arrangement on hourly basis in various departments to B. Suryanarayana, Dept of Sankrit, College of Arts & Commerce, AU, VSP.	116585	77,050
24-08-2019	171	Towards guest faculty remuneration to the Principal, AU College of Engg (W), Shivajipalem, VSP.,	116586	32,23,750
19-09-2019	200	Towards teaching arrangements to guest faculties to M. Naga Bharathi.,	702506	65,000

28-09-2019	202, 203	Towards Teaching Staff arrangements on hourly basis in various departments.	702508	1,90,000
18-11-2019	271	Towards payment of remuneration to the guest faculty's IN Dr. BR Ambedkar College of Law, AU, VSP.	702545	1,80,000
18-11-2019	273	Towards payment of teaching arrangements on hourly basis remuneration.	702547	64,800
18-11-2019	275	Towards payment of teaching arrangements on hourly basis remuneration.	702549	3,25,200
29-11-2019	276	Towards payment of Teaching arrangements on hourly basis in dept of Journalism & Mass communication, AU College of Arts & Commerce, VSP.	702550	4,70,200
29-11-2019	277	Towards payment of remuneration for teaching arrangements on hourly basis.	702551	89,800
29-11-2019	278	Towards payment of remuneration for utilizing the services on hourly basis.	702552	90,000
03-12-2019	299, 300	Towards payment of remuneration to guest faculties in college of Pharmaceutical science, AU, VSP.	702563	2,85,000
10-12-2019	310	Towards payment of remuneration for teaching arrangements on hourly basis to AU Campus at Vizianagaram.	702572	2,25,000
10-12-2019	311	Towards Teaching Staff remuneration for utilizing the services of teaching arrangements on hourly basis to AU Science and Science Technology.	702573	3,65,000
10-12-2019	312	Towards Teaching Staff remuneration for utilizing the services of teaching arrangements on hourly basis to the Prof. DVR Murthy, In-charges Head of Dept of Foreign Language, College of Arts & Commerce, AU, VSP	702574	1,60,000
19-12-2019	318	Towards payment of remuneration for teaching arrangements to guest faculties in college of Pharmaceutical sciences, AU to S. Janaki Deveji, Dept of Pharmacy.	702578	65,000
01-01-2020	337	Towards payment of teaching arrangements for utilizing the services on hourly basis of D. suresh and Dr. B. Sankara Rao.	702589	1,35,000
01-01-2020	338	Towards Teaching Staff remuneration for utilizing the services on hourly basis.	702590	2,60,000
01-01-2020	339	Towards teaching arrangements utilizing the services on hourly basis	702591	90,000

		of Dr. D. Jagannadha Rao.		
04-01-2020	345	Towards teaching arrangements in hourly basis in the dept of Human Resource Management College of Arts & Commerce for the month of December-2019.	702596	3,71,250
04-01-2020	346	Towards teaching arrangements in hourly basis in the Dr.Durga Bhai Deshmukh Centre For Woman's Studies College of Arts & Commerce for the month of December-2019.	702597	45,000
04-01-2020	347	Towards remuneration of Guest faculty in the dept of Geo Physics AU College of Science & Technology.	702598	2,30,000
04-01-2020	348	Towards remuneration of Guest faculty in the dept of Botany AU College of Science & Technology, AU, VSP.	702599	4,82,500
04-01-2020	349	Towards remuneration of Guest faculty in the Dept of PNCO, College of Science & Technology, AU,VSP.	702600	3,55,000
04-01-2020	350	Towards remuneration of Guest faculty in the Dept of Geo Physics, College of Science & Technology, AU, VSP.	569401	85,000
04-01-2020	351	Towards remuneration of Guest faculty in the dept of PNCO AU College of Science & Technology for the Academic Year.	569402	65,000
08-01-2020	362	Towards teaching arrangements in hourly basis in Fine Arts Dept of College of Arts & Commerce, AU, VSP.	569409	1,09,800
08-01-2020	363	Towards teaching arrangements in hourly basis in Dept of Education, College of Arts & Commerce, AU, VSP.	569410	2,70,000
08-01-2020	364	Towards teaching arrangements in hourly basis in various departments of College of Arts & Commerce, AU, VSP.	569411	8,10,000
08-01-2020	365	Towards teaching arrangements in hourly basis in Dept of Fina Arts of College of Arts & Commerce, AU, VSP.	569412	8,60,200
10-01-2020	371	Towards payment of Teaching Staff guest faculty remuneration College of Arts & Commerce, AU, VSP.	569415	4,05,000
10-01-2020	372	Towards teaching arrangements in hourly basis in Dept of Sanskrit, College of Arts & Commerce, AU, VSP.	569416	4,50,200
10-01-2020	373	Towards teaching arrangements in hourly basis in Dept of Sanskrit, College of Arts & Commerce, AU, VSP.	569417	89,800

24-01-2020	376	Towards teaching arrangements on hourly basis in various depts of AU College of Science & Technology, AU, VSP.	569425	11,52,500
24-01-2020	377	Towards payment of remuneration for teaching arrangements on hourly basis in various departments in College of Science & Technology, AU, VSP.	569420	2,27,500
24-01-2020	378	Towards payment of remuneration for teaching arrangements on hourly basis in various departments in College of Science & Technology, AU, VSP.	569421	2,25,200
24-01-2020	379	Towards payment of remuneration for teaching arrangements on hourly basis in various departments in College of Arts & Commerce, AU, VSP.	569427	44,800
24-01-2020	380	Towards payment of remuneration for teaching arrangements on hourly basis in College of Science & Technology, AU, VSP.	569423	6,17,000
29-01-2020	384	Towards payment of remuneration bills for utilizing the services of teaching arrangements on hourly basis	569426	3,60,000
29-01-2020	385	Towards payment of remuneration bills for utilizing services of teaching arrangements on hourly basis.	569427	90,000
31-01-2020	387	Towards teaching arrangements utilizing the services on hourly basis in Dr. B.R Ambedkar college of Law, AU, VSP.	569429	4,05,000
31-01-2020	388	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Arts & Commerce (Dept of Music & Dance), AU, VSP.	569430	5,45,000
31-01-2020	389	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Arts & Commerce (Dept of Journalism & Mass Communication), AU, VSP.	569431	1,55,200
31-01-2020	390	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Arts & Commerce (Dept of Philosophy), AU, VSP.	569432	45,000
31-01-2020	391	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Arts & Commerce (Dept of Foreign Services), AU, VSP.	569433	45,000
31-01-2020	392	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Arts & Commerce (Dept of Foreign Languages), AU, VSP.	569435	1,60,000

31-01-2020	393	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Science & Technology (Dept of Geology), AU, VSP.	569436	2,35,000
31-01-2020	394	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Science & Technology (Dept of Geology), AU, VSP.	569437	1,95,000
01-02-2020	401 to 407	Towards teaching arrangements utilizing the services on hourly basis for the month of Jan-2020.	569440	27,01,038
01-02-2020	408 & 409	Towards payment of remuneration for teaching arrangements on hourly basis for the month of Jan-2020.	569441	4,43,541
01-02-2020	410	Towards payment of remuneration for teaching arrangements on hourly basis for the month of Jan-2020.	569442	33,696
06-02-2020	417	Towards payment of remuneration to teaching arrangements on hourly basis of to the Principal, AU College of Arts & Commerce (Dept of Yoga), AU, VSP.	569448	2,70,200
06-02-2020	418	Towards payment of remuneration to teaching arrangements on hourly basis of to the Principal, AU College of Arts & Commerce (Dept of Yoga), AU, VSP.	569449	89,800
07-02-2020	436	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Science & Technology, (Dept of Nuclear Physics).	569455	1,35,000
10-02-2020	438	Towards Sanction & Payment of remuneration for teaching arrangements on hourly basis in AU Campus at VZM 2019-20. - S-II(4)/TA/VZM Hourly/2020, dated 06.02.2020.	569457	81,000
10-02-2020	439	Towards Sanction & payment of remuneration for teaching arrangements on hourly basis in AU Campus at VZM for 2019-20 - S-II(4)TA/VZM/Hourly/2020, dated 06.02.2020.	569458	1,35,000
10-02-2020	440	Towards Sanction & Payment of remuneration for teaching arrangements on hourly basis in AU Campus at VZM for 2019-20 - S-II(4)/TA/VZM/Hourly/2020, dated 06.02.2020.	569459	2,25,000
15-02-2020	442	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Science & Technology (Dept of Meteorology & Oceanography), AU, VSP. ,	569461	2,76,000

15-02-2020	443	Towards payment of remuneration for teaching arrangements on hourly basis to the Principal, College of Science & Technology (Dept of Geography), AU, VSP 2019-20 - as per S-II(4)TA/Science hrly/2020, dt:12.02.20	569462	90,000
26-02-2020	449	Towards payment of remuneration on teaching arrangements on hourly basis to the Branch manager, SBI (South campus), AU, VSP	569467	8,97,400
26-02-2020	450	Towards payment of remuneration for teaching arrangements on hourly basis to the Branch manager, SBI (South campus), AU, VSP	569468	90,000
26-02-2020	451	Towards payment of remuneration to the teaching arrangements on hourly basis to the Branch manager, Andhra Bank, Siripuram, VSP	569469	1,79,600
27-02-2020	457	Towards amount paid to The Principal College of Pharmaceutical Sciences for Guest Faculty Remuneration	569474	4,67,500
27-02-2020	458	Towards amount paid to The Principal College of Pharmaceutical Sciences for Guest Faculty Remuneration Academic Year 2019-20	569475	32,500
06-03-2020	482	Pay to the Branch Manager, SBI, AU Campus Br., Vskp - Teaching arrangements on hourly basis in the Dept of History & Archaeology, AU - Payment to the Dr.Anupama, SBI A/c No.20143651177.	569499	45,000
TOTAL				3,59,52,184

4. Self Finance Account

(Para – 7)

Date	Vr No.	Particulars	Cheque No.	Amount (Rs)
01-04-2019	1 to 8	Towards Teaching Staff (Self Finance) salaries for the month of March-2019.	116481	27,72,681
01-04-2019	11, 12	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116483	438,565
01-04-2019	13	Towards Teaching Staff (Self Finance) payment of salaries for the month of March-2019.	116484	4,79,004
01-04-2019	14	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116485	33,696
01-04-2019	9, 10	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116482	5,40,898

03-04-2019	15	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116486	33,226
03-04-2019	16	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116487	8,258
03-04-2019	17	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116488	6,100
03-04-2019	18	Towards Teaching Staff (Self Finance) of salaries for the month of March-2019.	116489	31,317
02-05-2019	21 to 28	Teaching Staff Salaries for the month of April, 2019 - (1)College of A&C; (2)IASE; (3)SDE; (4)College of S&T; (5)College of Pharmaceutical Sciences; (6)AU PGC, VZM; (7)Dr.BR(A) Law College & (8) AU College of Engg for Women	116492	27,72,681
02-05-2019	29 & 30	TA Remuneration for the month of April, 2019	116493	5,40,898
02-05-2019	31 & 32	TA Remuneration for the month of April, 2019.	116494	4,38,565
02-05-2019	33	TA Remuneration for the month of April, 2019.	116495	5,16,329
02-05-2019	34	The Principal, IASE, Andhra University, Visakhapatnam - TA Remuneration for the month of April, 2019.	116496	33,696
02-05-2019	35	Service Charges Employees for the month of April, 2019.	116497	32,700
02-05-2019	36	Service Charges Employee of Sri P.Chittiramaraju Varma, A/c No.62383997540	116498	6,100
08-05-2019	47	Service Charges - (1) S.Ramesh Babu - Rs.6,100 & (2) P.Ravindra Babu - Rs.8,500.	116507	14,600
01-06-2019	57 to 64	Towards payment of TA Remuneration Bill.	116516	26,91,811
01-06-2019	65	Towards payment of TA Remuneration Bill.	116517	33,696
01-06-2019	66	Towards payment of TA Remuneration Bill. for the month of May,2019.	116518	5,16,329
01-06-2019	67 to 68	Towards payment of TA Remuneration Bill. for the month of May,2019.	116519	4,79,000
01-06-2019	69 to 70	Towards payment of TA Remuneration Bill. for the month of May,2019.	116520	5,40,898
01-06-2019	71	Towards payment of salaries (Self Finance) for the month of May, 2019.	116521	6,100
01-06-2019	72	Towards payment of Service Charges to the Employees (Self Finance) for the month of May, 2019.	116522	31,716

01-06-2019	73	Towards payment of pay bill (Self Finance) for the month of May, 2019.	116523	14,600
01-07-2019	110 to 117	Towards payment of Teaching Staff (Self Finance) salaries for the month of June-2019.	116546	2,32,246
01-07-2019	118 & 119	Towards payment of Teaching Staff (Self Finance) salaries for the month of June-2019 to the Principal AU College of Engineering (A) Vsp & The Principal AU College of Arts & Commerce AU, VSP.	116547	5,40,898
01-07-2019	120 & 121	Towards payment of Teaching Staff (Self Finance) salaries for the month of June-2019 to the Principal AU College of Engineering (A) Vsp & The Principal AU College of Arts & Commerce AU, VSP.	116548	4,38,565
01-07-2019	122	Towards payment of Teaching Staff (Self Finance) salaries for the month of June-2019 to the Principal AU College of Engineering (A) Vsp & The Principal AU College of Arts & Commerce AU, VSP.	116549	5,16,329
01-07-2019	123	Towards payment of Teaching Staff (Self Finance) salaries for the month of June-2019 to the Principal, IASE, AU, VSP.	116550	33,696
02-07-2019	124	Towards payment of Abstract Of pay Bill (Self Finance) For The Month of June-2019.	116551	10,533
02-07-2019	125	Towards payment of Teaching Staff (Self Finance) salaries for the month of June-2019 to the Principal AU College of Engineering (A) Vsp & The Principal AU College of Arts & Commerce, AU, VSP.	116552	31,010
02-07-2019	126	Towards payment of service charges to Non-Teaching Staff (Self Finance) For the Month of June-2019.	116553	89,342
02-07-2019	127	Towards payment of service charges to Non-Teaching Staff (Self Finance) For the Month of June-2019.	116554	6,100
06-07-2019	130	Towards payment of Teaching Staff (self finance) salaries for the month of June-2019 to the Principal AU College of Science & Technology & The Principal AU College of Arts & Commerce, AU, VSP.	116557	3,89,200
15-07-2019	143	Towards payment of Teaching Arrangements of Various Departments of AU College of Engineering Women for the Academic Year 2017-18	116567	27,55,000
01-08-2019	152 to 159	Towards Teaching Staff (Self Finance) pay bill for the month of July-2019 to the Director, SDE, AU, VSP.	116576	27,07,463

01-08-2019	160, 161	Towards Teaching Staff (Self Finance) of salaries for the month of July 2019 to the Principal, AU College of Engg (A), VSP.	116577	5,40,898
01-08-2019	162, 163	Towards Teaching Staff (Self Finance) salaries for the month of July-2019 to the Principal, College of Arts & Commerce, AU, VSP.	116578	4,38,565
01-08-2019	164	Towards Teaching Staff (Self Finance) salaries for the month of July-2019.	116579	33,696
01-08-2019	165	Towards Teaching Staff (Self Finance) salaries for the month of July-2019.	116580	5,16,329
01-08-2019	168	Towards pay bill (Self Finance) for the month of July-2019.	116583	67,280
01-08-2019	169	Towards pay bill (Self Finance) for the month of July-2019.	116584	6,100
01-08-2019	167	Towards pay bill (Self Finance) for the month of July-2019.	116852	46,811
01-08-2019	166	Towards pay bill (Self Finance) for the month of July-2019.	116581	15,700
03-09-2019	177 to 184	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116597	27,01,920
03-09-2019	185, 186	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116593	4,38,565
03-09-2019	187, 188	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116594	5,40,898
03-09-2019	189	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116595	33,696
03-09-2019	190	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116596	5,16,329
05-09-2019	191	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116598	27,661
05-09-2019	192	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116599	6,100
05-09-2019	193	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	116600	30,300
05-09-2019	194	Towards Teaching Staff (Self Finance) of salaries for the month of August-2019.	702501	38,431
01-10-2019	206 to 213	Towards Teaching Staff (Self Finance) for the month of September-2019 to the Principal, College of Arts & Commerce, AU, VSP.	702510	26,98,550
01-10-2019	214, 215	Towards Teaching Staff (Self Finance) salaries for the month of September-2019 to the Principal, AU College of Engineering (A), AU, VSP.	702511	5,40,898

01-10-2019	216	Towards payment of Teaching Staff (Self Finance) salaries for the month of September-2019 to the Principal, AU College of Engg for women, Shivajipalem	702512	5,16,329
01-10-2019	217	Towards Teaching Staff (Self Finance) salaries for the month of September-2019 to the Principal, IASE, AU, VSP.	702513	33,696
01-10-2019	218, 219	Towards Teaching Staff (Self Finance) salaries for the month of September-2019 to the Principal, College of Arts & Commerce, AU, VSP.	702514	4,38,565
01-10-2019	220	Towards pay bill (Self Finance) for the month of September-2019.	702515	17,900
01-10-2019	221	Towards pay bill (Self Finance) for the month of September-2019.	702516	18,200
01-10-2019	222	Towards pay bill (Self Finance) for the month of September-2019.	702517	37,078
01-11-2019	248 to 255	Towards payment of Teaching Staff Self Finance salaries for the month of October-2019 to the Principal college of Pharmaceutical Sciences, AU, VSP.	702531	26,17,680
01-11-2019	256, 257	Towards payment of Teaching Staff (Self Finance) salaries for the month of October-2019 to the Principal, Au College of Engg (A), VSP.	702532	540898
01-11-2019	258, 259	Towards Teaching Staff (Self Finance) salaries for the month of October-2019 to the Principal, College of Arts & Commerce, AU, VSP.	702533	438565
01-11-2019	260	Towards payment of Teaching Staff (Self Finance) salaries for the month of October- 2019 to the Principal, IASE, AU, VSP.	702534	33,696
01-11-2019	261	Towards Teaching Staff (Self Finance) salaries for the month of October- 2019 to the Principal, AU College of Engg for Women, Shivajipalem, VSP.	702535	4,97,667
01-11-2019	263	Towards pay bill (Self Finance) for the month of October-2019.	702537	37,410
01-11-2019	264	Towards pay bill (Self Finance) for the month of October-2019.	702538	18,200
01-11-2019	265	Towards pay bill (Self Finance) for the month of October-2019.	702539	17,900
02-12-2019	285 to 293	Towards Teaching Staff (Self Finance) salaries for the month of November -2019 to the Principal, College of Arts & Commerce, Andhra University, VSP.	702558	26,40,593

02-12-2019	294	Towards payment of Teaching Staff (Self Finance) salaries for the month of November-2019 to the Principal, AU College of Engg (A), VSP.	702559	5,30,898
02-12-2019	295	Towards payment of Teaching Staff (Self Finance) salaries for the month of November 2019 to the Principal, AU College of Engg for Women, Shivajipalem, VSP.	702560	4,79,004
02-12-2019	296	Towards payment of Teaching Staff (Self Finance) salaries for the month of November-2019 to the Principal, IASE, AU, VSP.	702561	33,696
02-12-2019	297, 298	Towards payment of Teaching Staff (Self Finance) salaries for the month of November 2019 to the Principal, College of Science & Technology, AU, VSP.	702562	4,38,565
03-12-2019	301	Towards payment of remuneration to teaching arrangement to Smt A. Rajeswari.	702564	45,000
04-12-2019	302	Towards pay bill (Self Finance) for the month of November-2019.	702565	18,200
04-12-2019	303	Towards payment of pay bill (Self Finance) for the month of November-2019.	702566	37,342
04-12-2019	306	Towards payment of pay bill (Self Finance) for the month of November-2019.	702568	71,124
01-01-2020	324 to 331	Towards Teaching Staff salaries for the month of December-2019.	702584	27,59,040
01-01-2020	332, 333	Towards Teaching Staff (Self Finance) salaries for the month of December-2019.	702585	4,38,565
01-01-2020	334	Towards Teaching Staff salaries for the month of December-2019.	702586	5,30,898
01-01-2020	335	Towards payment of Teaching Staff salaries for the month of December-2019.	702587	4,79,004
01-01-2020	336	Towards payment of Teaching Staff salaries for the month of December2019.	705588	33,696
01-01-2020	342	Towards non Teaching Staff pay bill (Self Finance) for the month of December-2019.	702593	38,175
01-01-2020	343	Towards non Teaching Staff pay bill (Self Finance) for the month of December-2019.	702594	12,020
01-01-2020	344	Towards pay bill for the month of December- 2019.	702595	38,100
08-01-2020	360	Towards payment of teaching arrangements of various depts of College of Science of Technology, AU, VSP.	569407	1,50,000
08-01-2020	361	Towards payment of teaching arrangements of various depts of College of Science of	569408	65,000

		Technology, AU, VSP.		
08-01-2020	366	Towards payment of teaching arrangements of various depts of College of Science of Technology, AU, VSP.	569413	6,75,000
20-02-2020	448	Towards Service Charges of Employees (Self Finance) for the month of January, 2020.	569466	9,968
02-03-2020	460	Towards payment of Teaching Staff salaries for the month of February-2020.	569477	1,21,305
02-03-2020	461	Towards payment of Teaching Staff salaries for the month of February 2020 to the Branch manager, SBI South campus, AU, VSP	569478	99,533
02-03-2020	462	Towards payment of Teaching Staff salaries for the month of February-2020.	569479	8,86,647
02-03-2020	463	Towards payment of Teaching Staff salaries for the month of February-2020.	569480	1,49,300
02-03-2020	464	Towards payment of Teaching Staff salaries for the month of February-2020.	569481	2,02,175
02-03-2020	465	Towards payment of Teaching Staff salaries for the month of February-2020.	569482	11,49,806
02-03-2020	466	Towards payment of Teaching Staff salaries for the month of February-2020.	569483	1,14,566
02-03-2020	467	Towards Teaching Staff salaries for the month of February 2020 to the Branch manager, SBI North campus, AU, VSP	569484	5,30,898
02-03-2020	468	Towards payment of Teaching Staff salaries for the month of February-2020.	569485	33,696
02-03-2020	469	Towards payment of Teaching Staff salaries for the month of February-2020.	569486	5,16,329
02-03-2020	470	Towards payment of Teaching Staff salaries for the month of February-2020.	569487	3,17,260
02-03-2020	471	Towards payment of Teaching Staff salaries for the month of February-2020.	569488	1,21,305
04-03-2020	473	Towards payment of Teaching Staff salaries for the month of February-2020.	569490	18,200
04-03-2020	474	Towards payment of Teaching Staff salaries for the month of February-2020.	569491	37,417
04-03-2020	480	Towards payment of Teaching Staff salaries for the month of February-2020.	569497	23,966
TOTAL				15,24,10,897

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

Vr No.	Date	Amount (Rs)
3	09-04-2019	47,800
35	06-05-2019	15,932
133	07-06-2019	47,800
256	12-07-2019	40,650
376	03-08-2019	47,900
524	05-10-2019	43,013
601	11-11-2019	47,900
724	05-12-2019	47,900
800	09-01-2020	52,818
876	06-02-2020	53,606
967	07-03-2020	54,000
20	20-04-2019	7,700
86	16-05-2019	2,567
261	16-07-2019	7,700
413	26-08-2019	7,700
482	25-09-2019	7,700
592	05-11-2019	7,700
21	22-04-2019	8,800
84	14-05-2019	8,800
136	10-06-2019	8,800
263	16-07-2019	8,800
377	13-08-2019	8,800
481	25-09-2019	800
525	05-10-2019	30,800
848	30-01-2020	8,800
990	13-03-2020	16,500
32	03-05-2019	44,000
378	13-08-2019	22,000
458	11-09-2019	22,000
592	05-11-2019	22,000
749	18-12-2019	22,000
910	19-02-2020	22,000
263	16-07-2019	6,100
480	25-09-2019	6,100
592	05-11-2019	6,100
991	13-03-2020	6,100
TOTAL		8,13,586

6. Directorate

Account
(Para – 2)

of Admissions

Vr No	Date	Particauars	Amount (Rs)
1 to 3	0104-2019	Dailywage Payments (3 members)	13,585
7	02-04-2019	1 member	1,155
17 to 19	01-05-2019	3members.	13,200
22	06-05-2019	2 members	10,000
82 to 84	01-06-2019	3 member	13,735
89 to 95	07-06-2019	7 members.	21,945
96 to 102	07-06-2019	7 members.	7,700
142 to 144	01-07-2019	3 members	13,260
250 to 252	02-08-2019	3 members.	20,405
253 to 255	02-08-2019	3 member.	13,290
271 to 273	03-09-2019	3 member.	13,615
274 to 275	03-09-2019	2 members.	18,865
289 to 290	01-10-2019	2 member.	14,630
286 to 288	01-10-2019	3members	13,290
318 to 320	01-11-2019	3 members.	13,705
321	01-11-2019	1 member	1,155
326 to 328	02-12-2019	3 members.	13,290
342 to 344	01-01-2020	3 members.	13,495
351 to 353	03-02-2020	3 members	13,615
354	03-02-2020	1members	2,310
363 to 365	02-03-2020	3 members.	12,815
373 to 375	31-03-2020	3 members	13,675
TOTAL			2,72,735

7. Platinum Jubilee Guest House Account
(Para – 2)

Vr No.	Date	Members	Month	Amount (Rs)
02	04/2019	23	March-2019	1,22,531
14	05/2019	23	April-2019	1,24,182
23	06/2019	23	May-2019	1,23,157
41	07/2019	23	June-2019	2,32,094
50	08/2019	23	July-2019	1,64,962
60	09/2019	23	August-2019	1,54,574
72	10/2019	23	September-2019	1,61,709
83	11/2019	23	October-2019	1,64,122
100	12/2019	23	November-2019	1,65,277
105	01/2020	23	December-2019	1,70,370

116	02/2020	23	January-2020	1,70,371
129	03/2020	23	February-2020	1,70,090
TOTAL				19,23,439

8. Yoga & Conciousness Account

(Para – 1)

Vr .No.	Date	Cheque No	Details	Amount (Rs)
01/04	01-04-2019	826583	Salaries	54,154
02/04	01-04-2019	826584	Salaries	29,450
03/04	22-04-2019	826584	Salaries	60,904
01/05	09-05-2019	319704	Remunerations	27,048
02/05	24-05-2019	826591	Salaries	59,930
01/06	26-06-2019	826598	Salaries	58,775
01/07	12-07-2019	826602	Salaries	60,174
02/07	20-07-2019	826604	Salaries	26,400
03/07	15-07-2019	319709	Remunerations	28,036
01/08	19-08-2019	826607	Salaries	69,704
01/10	17-10-2019	826618,826619	Service Charges	30,904
01/11	19-11-2019	826620	Salaries	30,904
01/12	13-12-2019	826623	Salaries	30,904
02/12	28-12-2019	794778	Remunerations	1,16,100
01/01	20-01-2020	826626	Salaries	30,904
01/02	11-02-2020	826628	Service Charges	1,00,508
02/02	06-02-2020	826630	Service Charges	82,032
02/03	19-03-2020	826631	Salaries	15,100
TOTAL				9,11,931

9. Press & Publications Account

(Para – 2)

Cheque No/date	Month	Particulars	Amount (Rs)
301954/ 10-04-2019	2/2019	Payment for 25 Members (@225/day)	1,15,425
301959/ 24-05-2019	3/2019	Payment for 24 Members (@225/day)	1,35,000
301962/ 21-06-2019	4/2019	Payment for 25 Members (@225/day)	1,40,625
301971/ 03-08-2019	5/2019	Payment for 20 Members (@225/day)	1,12,500
301974/ 18-09-2019	7/2019	Payment for 25 Members (@225/day)	1,36,356
301975/ 23-10-2019	8/2019	Payment for 25 Members (@225/day)	1,37,475
301982/ 07-12-2019	9/2019	Payment for 10 Members (@225/day)	54,675
TOTAL			8,32,056

TABLE - B

1. Engineering Women's Hostel Account

(Para – 2)

Date	Vr. No	Particulars (Voucher Payment Staff)	Cheque No.	Amount (Rs)
08-04-2019	1	Salaries for the month of 3/19	435511	2,08,875
15-05-2019	2	Salaries for the month of 4/19	435512	1,38,117
07-08-2019	5	Salary Arrear bill for 4/19	435515	8,277
07-08-2019	6	Salaries for the month of 5/19	435516	27,356
07-08-2019	8	Salary Arrear bill for 4/19	435518	3,000
07-08-2019	7	Salaries for the month of 7/19	435517	89,375
05-09-2019	10	Salaries for the month of 8/19	435520	1,88,875
03-10-2019	12	Salaries for the month of 9/19	435522	2,04,250
05-11-2019	14	Salaries for the month of 10/19	435524	1,30,500

04-12-2019	17	Salaries for the month of 11/19	435528	2,05,750
06-01-2020	18	Salaries for the month of 12/19	435529	1,97,625
07-02-2020	21	Salaries for the month of 1/20	435532	33,500
05-03-2020	23	Salaries for the month of 2/20	435534	2,06,500
TOTAL				16,42,000

2. Ladies Hostel Account

(Para – 3)

Vr. No	Date	No. of H.D.W	Amount (Rs)
3	04-04-2019	72	4,90,390
20	20-04-2019	1	7,750
32	01-05-2019	73	3,90,765
40	07-05-2019	3	12,500
52	01-06-2019	25	92,009
76	01-07-2019	34	1,28,548
140	01-08-2019	77	5,00,132
202	03-09-2019	79	5,20,403
253	01-10-2019	33	1,97,443
254	01-10-2019	44	2,61,000
289	01-11-2019	33	1,67,724
290	01-11-2019	44	2,44,820
333	02-12-2019	68	2,75,570
334	02-12-2019	7	1,92,390
377	02-01-2020	39	2,15,690
378	02-01-2020	27	1,58,049
417	03-02-2020	38	1,21,750
418	03-02-2020	27	1,10,156
160	03-03-2020	28	1,63,377
461	03-03-2020	38	2,25,610
Total			44,76,076

3. Arts College Hostel Account

(Para – 2)

Vr. No.	Date	No. of D.W. Workers as per Main Cash Book	Amount (Rs)	No. of workers.	Amount (Rs)	Grand Total (4+6) (Rs)
1	2	3	4	5	6	7
3922,3923,3924,3925	01-04-2019	17	1,06,850	35	1,96,630	3,03,480
3946,3947,3948,3949	01-05-2019	17	1,16,000	34	2,13,910	3,29,910
3963,3964,3965,3966	01-06-2019	17	77,750	34	1,28,510	2,06,260
3973,3974,3975,3976	01-07-2019	16	72,000	31	1,35,600	2,07,600
3994,3995,3996,3997	01-08-2019	17	85,750	32	1,39,240	2,24,990
01,02,03	01-09-2019	17	1,20,750	37	2,13,060	3,33,810
04,05,06,34	01-10-2019	16	1,14,500	37	2,27,380	3,41,880
48,08,09,10	01-11-2019	17	1,13,250	35	2,17,460	3,30,710
69,13,14,15	01-12-2019	17	1,27,000	36	2,44,110	3,71,110
84,18,19,20	01-01-2020	17	1,19,600	35	2,21,910	3,41,510
109,22	01-02-2020	03	22,100	05	9,840	31,940
126,28	01-03-2020	14	63,500	11	63,620	1,27,120
TOTAL			11,39,050		20,11,270	31,50,320

4. Research Scholars Hostel Account

(Para – 9)

Vr. No	Date	No. of H.D.W	Details of expenditure	Amount (Rs)
1	02-04-2019	21	Salary bill for the month of 03/ 2019	1,28,080
44	10-05-2019	20	Salary bill for the month of 04/2019	1,36,040
58	04-06-2019	20	Salary bill for the month of 05/2019	67,140
107	06-07-2019	15	Salary bill for the month of 06/2019	84,220
161	07-08-2019	18	Salary bill for the month of 07/2019	1,22,720

201	04-09-2019	19	Salary bill for the month of 8/2019	1,34,680
237	03-10-2019	19	Salary bill for the month of 09/2019	1,30,520
272	05-11-2019	19	Salary bill for the month of 10/2019	1,29,220
314	02-12-2019	17	Salary bill for the month of 11/2019	1,35,200
341	01-01-2020	17	Salary bill for the month of 12/2019	1,23,500
371	01-02-2020	15	Salary bill for the month of 01/2020	46,020
401	02-03-2020	16	Salary bill for the month of 02/2020	1,15,460
Total				13,52,800

5. International Students Hostel Account

(Para – 2)

Vr.No.	Date	Purpose	Amount (Rs)
01	03-04-2019	Hostel daily wage salaries-mar-19 (7 members)	48,000
02	03-04-2019	March-2019 (19 members)	1,14,073
15	01-05-2019	April-2019 (19 members)	1,15,900
16	01-05-2019	April-2019 (7 members)	49,000
29	03-06-2019	May-2019 (19 members)	1,15,290
30	03-06-2019	May-2019 (7 members)	48,000
37	03-07-2019	June-2019 (19 members)	1,46,940
38	03-07-2019	June-2019 (7 members)	48,250
66	02-08-2019	July-2019 (18 members)	1,41,674
68	06-08-2019	July-2019 (13 members)	74,950
85	05-09-2019	August-2019 (13 members)	90,750
86	05-09-2019	August-2019 (18 members)	91,422
107	03-10-2019	sep-2019 (18members)	1,13,493
108	03-10-2019	Sep-2019 (13 members)	90,750
120	11-11-2019	Oct-2019 (17 members)	1,04,541
121	11-11-2019	Oct-2019 (13 members)	90,533

132	03-12-2019	Nov-2019	(18 members)	1,35,354
133	03-12-2019	Nov-2019	(13members)	91,000
143	01-01-2020	Dec-2019	(18 members)	1,40,884
144	01-01-2020	Dec-2019	(13members)	90,000
156	01-02-2020	Jan-2020	(18 members)	1,42,200
157	01-02-2020	Jan-2020	(13 members)	89,250
164	02-03-2020	Feb-2020	(18members)	1,41,383
165	02-03-2020	Feb-2020	(13members)	91,000
Total				24,04,637

6. Science College Hostel Account
(Para – 2)

S.No	Vr.No/Date	Month	Total Number of Hostel Daily Wage members	Amount (Rs)
1	755/01-04-2019	March-19	64 members	429085
2	775/03-03-2019	April-2019	--Do--	3,59,170
3	796/03-06-2019	May-2019	62 members	52,195
4	821/02-07-2019	June-2019	64 members	55,870
5	871/02-08-2019	July-2019	--Do--	4,12,780
6	903/04-09-2019	August-2019	--Do--	4,42,360
7	936/03-10-2019	Sept-2019	--Do--	3,97,840
8	970/04-11-2019	Oct-2019	--Do--	3,64,330
9	1018/02-12-2019	Nov-2019	62 members	4,49,245
10	1029/01-01-2020	Dec-2019	63 members	3,62,590
11	1049/03-02-2020	Jan-2020	--Do--	1,76,440
12	1078/02-03-2020	Feb-2020	--Do--	4,44,145
TOTAL				35,16,965

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

Vr. No.	Date	Particulars	Amount (Rs)
20	03-05-2019	Wages Payment for the month of 04/2019	4,31,750
41	31-05-2019	Wages Payment for the month of 05/2019	1,04,250
56	03-07-2019	Wages Payment for the month of 06/2019	1,08,250
83	03-08-2019	Wages Payment for the month of 07/2019	3,10,250
114	31-08-2019	Wages Payment for the month of 08/2019	4,42,000
140	01-10-2019	Wages Payment for the month of 09/2019	4,33,750
163	01-11-2019	Wages Payment for the month of 10/2019	3,00,500
200	03-12-2019	Wages Payment for the month of 11/2019	4,73,250
222	01-01-2020	Wages Payment for the month of 12/2019	3,98,000
250	10-02-2020	Wages Payment for the month of 01/2020	84,000
273	02-03-2020	Wages Payment for the month of 02/2020	4,33,250
TOTAL			35,19,250

APPENDIX - IV

(Para No : 9 – 2)

2. UGC Account

(Para – 5)

Vr. No	Date	Name/Firm	Particulars	Amount (Rs)
60	29-06-2019	Prof G.Sudarsana Rao, Principal Investigator and 4 other persons assisting him.	Towards payment of TA Bills sanctioned vide Progs No U3/31815/MRP/GSR/2015-16 Dt: 06-06-2019	75,000
82	15-07-2019	Vasanthi Rajendran, Rupesh kumar, R.R.Srinivasan, Deepti Krishna,Dr D.Srinivasa Rao, Prof A.K.Paricha, Bandana Mehar, Monalisa Das R.Ravi Kiran Tanoj kumar Meshram	Towards payment of TA Bills sanctioned vide Progs No UGC sanction letter no .F.3-1/2007(SCT),dt: 01-05-2019	16,516+8,638 +14,035 + 2,110 + 1,146 +860 +1,710+1,710 920+5,690 + 7,312 = 60,647
86	23-07-2019	Prof.K.Samatha, Dept. of Physics & Prof C.K.Jayashankar, Dept. of Physics & Prof R.V.S.S.N.Ravi Kumar &Prof D.Krishna Rao	Sanctioned vide UGC Letter No :F.530/8/CAS-II/2016/SAP-I/Dt : 13-05-2019	35,050+3602 + 4984+2092 = 45,728
153	05-11-2019	P.V.N.S. Renuka Devi	Progs of the V.C No .U6/UGC-SAP/Instrument Tech/2018-19,Dtd: 29-10-2019	53,607
TOTAL				2,34,982

3. School of Distance Education Account

(Para – 13)

Vr No.	DATE	No of	Details of Conveyance &
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		persions	Sitting Allowance paid in various TA Bills (Rs)
98	21-02-2019	1	220
110	27-05-2019	28	16,160
139	11-06-2019	20	4,920
140	12-06-2019	4	480
150	18-06-2019	3	1,560
151	18-06-2019	7	2,740
153	18-06-2019	51	13,620
209	06-07-2019	21	10,920
210	08-07-2019	4	2,080
255	12-07-2019	13	3,120
326	27-07-2019	16	5,820
329	27-07-2019	1	220
332	27-07-2019	29	7,300
397	22-08-2019	21	5,040
454	09-09-2019	4	960
433	26-08-2019	22	5,280
435	26-08-2019	12	2,880
436	26-08-2019	20	4,800
437	26-08-2019	21	5,040
539	11-10-2019	19	7,920
540	11-10-2019	16	7,920
598	07-11-2019	21	10,920
599	07-11-2019	11	2,640
605	12-11-2019	21	5,040
609	12-11-2019	47	21,780
616	13-11-2019	1	240
618	13-11-2019	12	6,960
677	22-11-2019	2	440
678	22-11-2019	1	420
715	05-12-2019	3	1,100
717	05-12-2019	2	540
731	12-12-2019	14	4,480
732	12-12-2019	17	4,520
734	12-12-2019	3	1,000
780	28-12-2019	17	4,080
802	08-01-2020	19	4,560
849	29-01-2020	1	400
891	18-02-2020	85	85,000
892	18-02-2020	28	6,720

895	18-02-2020	21	5,880
897	18-02-2020	56	25,875
898	18-02-2020	10	4,180
968	09-03-2020	44	12,620
970	09-03-2020	6	2,120
1005	21-03-2020	22	5,520
TOTAL			3,26,025

4. Sports & Talent Account

(Para – 5)

Name of the Employee	Vr.No. & Date	Date of Journey & Arrival	Eligible for DA (Days)	Amount paid for DA (Days)	Amount Paid (Rs)	Actual Eligible Amount	Difference Amount (Rs)
Sri M.Srinivasa Rao	5/05-08-2019	01-12-2018 to 08-12-2018	8 days	10 days	3,000	2,400	600

APPENDIX - V

(Para No : 9 – 5)

1. Directorate of Admissions Account

(Para – 3)

Vr No	Date	No of Persons	Details	Amount (Rs)
162	12-07-2019	20 members	Towards Siting Allowance Paid for Advisory committee meeting of AUCET-19	40,000
164	13-07-2019	Prof.G.nageswara Rao V.C	Towards Honorarium paid to AUCET/AUEET-19_ Admissions	48,000
65 to 172	15-07-2019	8 members	-- Do --	1,90,224
173 to 180	17-07-2019	8members	Towards Convayance Allowance paid for AUCET/AUEET- 2019.1st ,2nd &3rd Phase counseling._	2,86,880
334 to 340	18-02-2020	7members	Towards Honorarium and Convayance Allowance paid for AUCET/AUEET- 2019.1st ,2nd &3rd Phase counseling._	1,02,038
52To 61	27-05-2019	10 members	Towards Convayance Allowance paid for APRCET- 2019 counseling	23,940
43 to 51	27-05-2019	8 members	Remuniration paid for APRCET- 2018 counseling & certificate verification	91,530
63 &64	29-05-2019	10 members	Counseling remuniration for AUCET/AUEET-2019	20,000
122 to 129	17-06-2019	8 members	-- Do --	43,200
130 to 133	17-06-2019	4 members	-- Do --	34,200
181 to 184	15-07-2019	4 members	Remuniration paid to Director, AssociateDirectors of DOA have participated in the AUCET/AUEET- 2019	16,200
191to 195& 198	25-07-2019	6 members	Remuniration paid to Director, AssociateDirectors &core members to attend the counseling	51,120
199 to 206	25-07-2019	8 members	Counseling remuniration for AUCET/AUEET-2019	1,29,600
207 to 216	25-07-2019	10 members	Remuniration paid to conduct of AUCET/AUEET-2019	61,680

217 to 225	25-07-2019	9 members	-- Do --	62,400
295 to 303	4-10-2019	8 members	-- Do --	29,510
304 to 312	4-10-2019	9 members	-- Do --	17,700
Total				12,48,222

2. Engineering Women's Hostel Account

(Para – 3)

S.No	Name of the person	Designation	Amount per month	Total Amount (Rs)
1	Chief Warden	Chief Warden	1250	15,000
2	Warden (3*1000/-)	Warden	3000	36,000
3	M.Ramu	Asst. Cook	9*300	2,700
4	B.AppalaRaju	Asst. Cook	8*300	2,400
5	K.Naidu	Asst. Cook	5*300	1,500
Total				57,600

3. Ladies Hostel Account

(Para – 5)

Name	Voucher Numbers	Amount	Total (Rs)
A.V.Satyanarayana, JA	2,78,198,276,	600+600+600+600+	2,400
T.V.Ganapathi, Security Head	3,79,199,275,352,495, 611,664,781,871,	400+400+400+400+400+400+400+400+ 400+400+	4,000
T.Kanaka Raju, Mess Tiffin Master	4,80,353,	200+200+200+	600
A.Appala Raju, Asst Cook	5,81,354,496,613,667, 755,885,	200+200+200+200+200+200+200+200+	1,600
NTS Prakash Reddy	6,82,201,298,355,497, 628,680,803,862	600+600+600+600+600+600+600+600+ 600+600+	6,000

D.Sanyasi Rao, Tiffin Master	7,83,375,506,614,675, 788,907	200+200+200+200+200+200+200+200+	1,600
S.Kumar, Gas Mechanic	8,84,346,554,586,711, 783	600+600+600+600+600+600+600+	4,200
PKD Mahesh, Office Attender	9,85,196,274,347,461, 580,657,814,893	900+900+900+900+900+900+900+900+ 900+900+	9,000
B.Srinu, Pragathi Mess	10,110,343,473,600, 677,778,878	200+200+200+200+200+200+200+200+	2,000
G.Yerraji, Helper	11,86	200+200+	400
Md.Gouse, Tiffin Master	12,87,344,831,950	200+200+200+200+200+	1,000
P.Manga Raju, Electrician	13,88,203,293,345, 457,610,671	600+600+600+600+600+600+600+600+	4,800
I.Mahesh, Asst. Cook	14,89,349,598,665, 754,896	200+200+200+200+200+200+200+	1,400
Md.Gouse, Helper	17,90,350,470,622,666, 690,763,877	200+200+200+200+200+200+200+200+ 200+	2,000
B.Suryanarayana, Helper	18	200+	200
Sk.Kashim, Head Cook	19,92,351,494,603,686, 759,870	400+400+400+400+400+400+400+400+	3,200
S.V.Ramana, Asst Cook	20,93,359,524,602, 709,765	200+200+200+200+200+200+200+	1,400
E.Gopi, Asst Cook	21,94,360,500,573,587, 697,770,892	200+200+200+200+400+300+200+200+ 200+	1,800
P.Demudu, Asst Cook	22,95,361,501,599, 689,760,856	400+400+400+400+400+400+400+400+	3,200
S.Dushyanth Das, Head Cook	23,96,362,502,591,705, 787,949	400+400+400+400+400+400+400+400+	3,200
T.Muarali, Tiffin Master	24,97,358,471,597,674, 756,879	200+200+200+200+200+200+200+200+	1,600
P.Snehalatha, Store Clerk	25,98	300+300+	600
G.Suryanarayana, Tiffin Master	26,99,363,503,595,663, 753,886	200+200+200+200+200+200+200+200+	1,600
M.Appa Rao, Head Cook	27,100,364,696,798	400+400+400+400+400+	2,000
Sk.Khadar, Asst Cook	28,101,389,508, 627,688,764	200+200+200+200+200+200+200+	1,400
N.Atchin Naidu, Tiffin Master	31,103,377,472,596, 702,784,884	200+200+200+200+200+200+200+200+	1,600
A.Srinu, Tiffin Master	37,104	200+200+	400
V.Sita Ram, Car Driver	38,105,200,365,504, 588,659,774,860	600+600+600+600+600+600+600+600+ 600+	5,400
Y.Appala Raju, Water Tanker Driver	40,112,382,549, 625,710	1500+1500+1500+1500+1500+1500+	9,000

Gas Cylinder Supply Boy	47,151,437,555,642, 701,811,924,1035	500+500+500+500+500+500+500+500+500+500+	4,500
K.Sunil Kumar, Plumber	50,106	400+400+	800
P.Vishnu Murthy, Carpenter	51,107,292,367,460, 594,660,800,866	200+200+600+600+600+600+600+600+600+	4,600
E.Kanaka Raju, Dumping Waste Material Supply Boy	52,231,393,487,644, 733,806,901,1039	1000+1000+1000+1000+1500+1500+1500+1500+	11,500
E.Guruvulu, Municipal water Supply Boy	61,118,413,553,704, 998,1036	500+500+500+1000+1000+1000+500+	5,000
D.Pydi Raju, Asst Cook	73,108	200+200+	400
G.Madhusudhan Rao, Helper	91,369,505,592,678, 775,881	200+200+200+200+200+200+200+	1,400
T.Renuka	29,102,348,	900+900+900+	2,700
S.Suresh Babu, Helper	109,384,507,601	200+200+200+200+	800
P.Suri Babu, Tiffin Master	356,498,605,695, 785,880	200+200+200+200+200+200+	1,200
L.Sundara Rao, Tiffin Master	357,499,604,685, 750,939	200+200+200+200+200+200+	1,200
B.S.Varalakshmi, Store Clerk	366,562,615,718, 761,869	300+300+300+300+300+300+	1,800
T.Mahesh, Asst Cook	493	200+	200
D.Pydi Reddy, Asst cook	491,589,658,752,918	400+200+200+200+200+	1,200
Y.Chandar Rao, Asst cook	565,590,699,776,857	200+200+200+200+200+	1,000
Md.Khalifa, Asst Helper	584,694,772,908	200+200+200+200+	800
Ch.Kanaka Raju, Asst Helper	585,762,874	200+200+200+	600
M.Appala Naidu, Asst Helper	723	200+	200
M.Y.Naidu	789,863	600+300+	900
S.Suresh Babu, Store Allowance	805	2,400	2,400
A.Ramakrishna Naidu, Electrician	864	300+	300
G.Srinivas Rao, Water Lineman	1053	500+	500
Total			1,21,600

4. College of Arts & Commerce Account

(Para – 3)

Vr.No	Date	Purpose of Conveyance charges	Amount (Rs)
13	11-06-2019	Principal's Driver for D.Shankar, E Id No.4464	1,050
17	02-07-2019	-Do-	1,200
34	16-10-2019	-Do-	1,125
39	02-11-2019	-Do-	1,100
50	06-12-2019	-Do-	1,125
55	04-01-2020	-Do-	1,300
60	03-02-2020	-Do-	1,375
65	03-03-2020	-Do-	1,025
TOTAL			13,050

5. College Development Council Account

(Para – 1)

Sl. No	Vr No/Date	Details of the Beneficiary	Amount (Rs.)
1	05/25-07-2019	Payment of Sitting Allowance to the members of the selection committee constituted for a staff ratification of Gayatrividya parishad college of Degree & PG courses, VSP(14 members)	49,000
17	09-09-2019	Sitting Allowances and Secretarial Allowances towards Bed colleges staff ratifications(9 members)	2,61,000
18	09-09-2019	Secretarial Assistance of all the concerned staff members	87,000
TOTAL			3,97,000

6. General Revenue Account

(Para – 13)

S.No	Vr No/Date	Month/Year	Particulars	Amount (Rs)
1	16/20-04-2019	4/19	Conveyance allowance for VC Peshi, VC Lodge, Rector Peshi, Registrar Peshi,	54,605
2	101/9-05-2019	5/19	Do	50,785
3	336/05-07-2019	6/2019	Do	50,885
4	381/15-07-2019	5/18	Do	51,400
5	364/15-07-2019	-	Towards sanction of Convayance Allowance to Staff Members of Legal Section Office of the Dean, Acadamic Affairs for meeting of the Acadamic Senate held on 28-02-2019.	38,310
TOTAL				2,45,985

7. Research Scholars Hostel Account

(Para – 4)

Sl. No	Name of the person	Designation	Amount per month	Total Amount (Rs)
1	Chief Warden	Chief Warden	1,250	15,000
2	Warden (4*1000/-)	Warden	4,000	48,000
3	Manager	Manager	500	6,000
4	Sri M.S Ravi Raju	Establishment	500	6,000
5	Sri S.Nooka Raju	D.C.B	500	6,000
6	Sri G.Sahu	Stores	500	6,000
7	Sri B.V.Jaikish	Keys duty	500	6,000
8	Sri V.Manga Raju	Head cook	500	6,000
9	Sri Ch.Chandra Rao	Electrician	500	6,000
10	Sri Y.Venugopal Reddy	Electrician	500	6,000
11	Semi Christmas Feast – Staff Additional Duty Allowance			5,500
Total				1,16,500

8. Engineering Men's Hostel Account

(Para – 4)

Vr. No.	Date	Particulars	Amount (Rs)
10	15-04-2019	Allowance for 25 Employees (Mess Staff)	5,392
22	03-05-2019	Allowance for 24 Employees (Mess Staff)	4,908
96	17-08-2019	Allowance for 14 Employees (Mess Staff)	3,356
119	05-09-2019	Allowance for 21 Employees (Mess Staff)	4,838
146	05-10-2019	Allowance for 21 Employees (Mess Staff)	4,848
167	02-11-2019	Allowance for 21 Employees (Mess Staff)	3,872
204	04-12-2019	Allowance for 22 Employees (Mess Staff)	5,196
234	07-01-2020	Allowance for 22 Employees (Mess Staff)	3,494
276	03-03-2020	Allowance for 22 Employees (Mess Staff) – 2 months	6,446
TOTAL			42,350

APPENDIX - VI
(Para No : 10(9)-1)

1. College of Arts & Commerce Account
(Para – 2)

Vr. No	Date	Particulars	Amount (Rs)
3	02-05-2019	M.Sita Devi, Guest faculty to teach French	39,800
4	02-05-2019	M.Sita Devi, Guest faculty to teach French	39,800
5	02-05-2019	S.Sri Lalitha Girija Kumari, Guest faculty to teach Japanese	39,800
6	02-05-2019	Aboli Chowdary, Guest faculty to teach Spain	39,800
7	02-05-2019	M.Deepa, Guest faculty to teach German	39,800
TOTAL			1,99,000
10% of TDS			19,900

2. AU College of Engineering for Women Account
(Para – 1)

Sl. No	Voucher No/Date	Details	Cheque No	Amount (Rs)	Income Tax to be Recovered @10% as TDS (Rs)
1	9/31-07-2019	37 members	774815	18,88,250	1,88,825
2	11/22-08-2019	-	774817	8,26,800-	82,680
3	13/21-09-2019	15+18+11+15+13 members	774819	32,10,600	3,21,060
4	12/21-09-2019	1 member	774818	29,800	2,980
TOTAL					5,95,545

3. AU College of Engineering (Autonomous) Account
(Para – 2)

Vr No	Date	Amount (Rs)
4	02-04-2019	2,00,000
25	29-04-2019	2,00,000
26	29-04-2019	6,30,000
27	29-04-2019	3,15,000
28	29-04-2019	4,35,000
31	03-05-2019	2,10,000
34	06-05-2019	45,000
3	18-05-2019	6,55,000
4	18-05-2019	3,85,000
11	31-05-2019	2,20,000
12	31-05-2019	2,15,000
13	31.05.2019	1,10,000
14	31.05.2019	1,20,000
15	31-05-2019	90,000
16	31-05-2019	1,35,000
17	31-05-2019	3,80,000
19	01-06-2019	6,45,000
20	04-06-2019	67,500
33	12-06-2019	3,80,000
34	12-06-2019	45,000
35	12-06-2019	90,000
36	12-06-2019	2,20,000

41	19-06-2019	1,64,000
42	19-06-2019	1,10,000
56	04-07-2019	20,000
59	15-07-2019	1,30,000
60	15-07-2019	8,75,000
61	15-07-2019	5,45,000
62	15-07-2019	2,00,000
66	23-07-2019	1,45,000
76	09-08-2019	3,55,000
87	29-08-2019	3,21,820
88	29-08-2019	2,86,130
89	29-08-2019	2,25,000
91	07-09-2019	3,67,270
92	07-09-2019	3,44,630
93	07-09-2019	3,10,000
94	07-09-2019	90,000
103	19-09-2019	6,10,000
104	19-09-2019	8,82,500
105	19-09-2019	5,00,000
115	03-10-2019	3,34,450
116	03-10-2019	2,98,270
117	03-10-2019	3,16,550
118	03-10-2019	3,21,110
119	03-10-2019	3,61,110
120	03-10-2019	3,80,200
121	03-10-2019	3,55,000
122	03-10-2019	45,000
129	14-10-2019	1,70,000
130	14-10-2019	4,45,000
170	28-11-2019	1,35,000
171	28-11-2019	1,35,000
181	10-12-2019	91,5000
182	11-12-2019	1,30,000
183	11-12-2019	90,000
184	11-12-2019	8,90,000
185	16-12-2019	2,50,000
186	16-12-2019	2,00,000
187	16-12-2019	1,25,000
188	16-12-2019	40,000
193	26-12-2019	2,20,000
194	26-12-2019	3,05,000
195	26-12-2019	65,000
196	26-12-2019	1,35,000
198	30-12-2019	5,35,000
199	30-12-2019	2,40,000
200	30-12-2019	2,50,000
201	30-12-2019	11,55,000
203	30-12-2019	40,000

204	30-12-2019	40,000
210	18-01-2020	2,05,000
211	18-01-2019	4,47,500
212	18-01-2019	85,000
213	18-01-2019	85,000
214	18-01-2020	9,70,000
217	23-01-2020	14,65,000
218	24-01-2020	2,70,000
225	04-02-2020	3,65,070
226	04-02-2020	12,97,500
233	07-02-2020	7,25,000
234	07-02-2020	7,70,000
235	07-02-2020	1,55,000
237	10-02-2020	2,65,000
244	18-02-2020	4,80,000
245	18-02-2020	2,60,000
246	18-02-2020	2,10,000
248	19-02-2020	3,30,100
249	19-02-2020	3,50,000
250	19-0-2020	2,74,020
251	19-02-2020	2,74,020
252	19-02-2020	2,82,310
253	24-02-2020	45,000
254	04-02-2020	1,55,000
255	24-02-2020	1,50,000
256	24-02-2020	1,35,000
260	03-03-2020	3,13,910
261	09-03-2020	7,30,580
263	09-03-2020	3,50,000
265	11-03-2020	65,000
266	11-03-2020	1,95,000
TOTAL		3,33,00,550
10% of the Remuneration paid		33,30,055

4. School of Distance Education Account

(Para – 4)

Sl. No	Code. No.	Nature of Payment	Amount (Rs)
1	C5051000-12	Remuneration to Lesson Writers	22254.00
2	C5051000-13	Contact Programmes	12844568.00
3	C5051000-18	B.Sc. Practicals	2770986.00
4	C5051000-20	Remuneration to paper setters / Examiners	5312637.00
5	C5051000-22	Conduct of Examinations & Processing of Results	6915061.00
6	C5061000-23	Allowances Coordinators & Asst. Coordinators	457000.00
TOTAL REMUNERATIONS			2,83,22,506
10% of The Total Remunerations			28,32,251

5. Examination Account
(Para – 9)

Vr.No/ Date	Particulars	Remuneration of Spot Valuation	Total Remuneration amount	T.D.S (10%)
1595/31-03-2020	Prof .D M Sheeba Rani, H.O.D of Commerce & Management Studies, A.U.	8658+2160+2160+594+2700+8740+6120+2160+8640+720+4320+270+1062+8952	57,256	5,726

6. Self Finance Account
(Para – 5)

Date	Vr No.	Particulars	Cheque No	Amount (Rs)	(10%) TDS (Rs)
09-04-2019	19	Towards payment of Honorarium for guest faculty to the Principal, College of Arts & Commerce, AU, VSP.	116490	1,99,000	19,900
02-05-2019	37	Remuneration of Guest Faculty of Dr.K.Parameswara Rao, M.Pharmacy 1/11 (1st Semester) Admitted during 2018-19 Batch.	116499	40,000	4,000
02-05-2019	38 & 39	Sanction to Guest faculties in College of Pharmaceutical Sciences, AU, Vskp - (1) Mrs.Sura Sravani-20259231058 & (2) Mr.Heera Battu - 30486579012.	116500	2,85,000	28,500
14-05-2019	49	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, AU, VSP.	116508	65,000	6,500
14-05-2019	50	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, AU, VSP.	116509	7,80,000	78,000
14-05-2019	51	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, AU, VSP.	116510	1,05,000	10,500
22-05-2019	54	Towards Guest Faculty Remuneration for the Teaching Arrangements on Hourly Basis Academic Year 2018-19 in A.U. PG Campus, Vizianagaram.	116512	12,35,000	1,23,500
24-05-2019	56	Towards payment remuneration of guest faculty of the M/S Sri Ravi Kumar Department of Journalism & Mass Communication, College of Arts & Commerce, AU, VSP.	116515	72,000	7,200
15-06-2019	95	Towards payment of remuneration to Guest Faculties in College of Pharmaceutical Sciences, AU, VSP.	116533	5,85,000	58,500
15-06-2019	96	Towards remuneration of guest faculty for the month of May, 2019.	116534	2,50,250	25,025
15-06-2019	97	Towards remuneration of guest faculty for the month of May, 2019.	116535	1,30,000	13,000
11-07-2019	133	Towards payment for utilizing the services of Guest Faculty on Hourly basis in Dr. B.R.Ambedkar College of Law, AU, VSP.	116560	45,000	4,500
11-07-2019	134	Towards payment for utilizing the services of Guest Faculty on Hourly basis in Dr. B.R.Ambedkar College of Law, AU, VSP.	116561	1,50,000	15,000
11-07-2019	135	Towards payment for utilizing the services of Guest Faculty on Hourly basis in Dr. B.R.Ambedkar College of Law, AU, VSP.	116562	1,57,500	15,750

11-07-2019	136	Towards payment for utilizing the services of Guest Faculty on Hourly basis in Dr. B.R.Ambedkar College of Law, AU, VSP.	116563	3,15,000	31,500
24-08-2019	171	Towards guest faculty remuneration 2018-19 to the Principal, AU College of Engineering for Women.	116586	32,23,750	3,22,375
19-09-2019	200	Towards teaching arrangements to Guest Faculty - M. Naga Bharathi.,	702506	65,000	6,500
18-11-2019	271	Towards payment for utilizing the services of Guest Faculty on Hourly basis in Dr. B.R.Ambedkar College of Law, AU, VSP.	702545	1,80,000	18,000
03-12-2019	299, 300	Towards payment of remuneration to Guest faculties in College of Pharmaceutical Sciences, AU, VSP.	702563	2,85,000	28,500
19-12-2019	318	Towards payment of remuneration to Guest faculties in College of Pharmaceutical Sciences, AU, VSP.	702578	65,000	6,500
04-01-2020	347	Towards remuneration of Guest Faculty in the Dept of Geo Physics, College of Science & Technology, AU, VSP.	702598	2,30,000	23,000
04-01-2020	348	Towards remuneration of Guest Faculty in the Dept of Botany, College of Science & Technology, AU,VSP.	702599	4,82,500	48,250
04-01-2020	349	Towards remuneration of Guest Faculty in the Dept of PNCO, College of Science & Technology, AU, VSP.	702600	3,55,000	35,500
04-01-2020	350	Towards remuneration of Guest Faculty in the Dept of Geo Physics, College of Science & Technology, AU, VSP.	569401	85,000	8,500
04-01-2020	351	Towards remuneration of Guest Faculty in the Dept of PNCO, College of Science & Technology, AU, VSP.	569402	65,000	6,500
10-01-2020	371	Towards payment of Teaching Staff guest faculty remuneration College of Arts & Commerce, AU, VSP.	569415	4,05,000	40,500
Total TDS amount (10%)					9,85,500

7. UGC Account
(Para – 6)

Vr.	Date	Particulars	Amount	Amount to be
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No.			(Rs)	deducted (Rs)
11	26-04-2019	Honorarium for different resource persons	18,000	1,800
12	26-04-2019	Honorarium for key note lecture and for technical staff and clerical staff	12000 +100000	1200+10,000 =12,000
58	29-06-2019	Honorarium to course co-ordinator	31,000	3,100
71	06-07-2019	Honorarium to different persons	3,69,000	36,900
71	06-07-2019	Honorarium to course co-ordinators(5 members)	24,000	2,400
71	06-07-2019	Honorarium to Prof P.Viswanadham for Directorship at UGC- Human Resource Development Centre, Andhra University	70,000	7,000
83	18-07-2019	Honorarium to visiting faculty	99,936	9,993
86	23-07-2019	Prof.K.Samatha, Dept. of Physics and to 2other professors	8000+14000 = 22,000	2,200
89	29.7.2019	Honorarium to Prof M.Prasada Rao ,Honorary Director,Centre for SAARC Studies,A.U.	43,000	4,300
235	19-03-2020	Honorarium to different resource persons and course co-ordinator	72,426	7,243
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				1,11,386

8. Deposit Fund Account

(Para – 4)

Vr. No	Date	Name of the person	Details of	Amount	Amount
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		to whom given	Remuneration Paid	paid (Rs)	to be deducted (Rs)
22	10-04-2019	Prof Dr V.Siddaiah, Organizing Co ordinator, INSPIRE Programme, Dept of Inorganic Chemistry	Adjustment bills for UNICEF programme undertaken by Prof R.D.Sampath Kumar as Honorarium paid to Members.	45,000	4,500
24	10-04-2019	Prof R.D.Sampath Kumar, Coordinator, NSS-UNICEF project	Honorarium to Project Coordinator for July-August 2018	25,000	1,500
25	10-04-2019	Sri Y.Ramesh babu, Project Coordinator, NSS(UNICEF)	Honorarium to Project Coordinator for July-August 2018	50,000	5,000
59	18-05-2019	NSS Cell (UNICEF) Project	Honorarium to Program Officers and to Principal	4,10,000+ 1,41,000 (5,51,000)	55,100
61	18-05-2019	Dr P.Shyamala, PI, Department of Chemistry	Honorarium to Programme Officers	5,46,500	54,650
101	25-06-2019	Dr S.Harinath , Programme Coordinator	Honorarium to Project Coordinator for April -2019 & May- 2019	25,000	2,500
102	25-06-2019	Dr Y.Ramesh Babu, NSS Cell Programme Coordinator, NSS, UNICEF	Honorarium to Project Coordinator for April -2019 & May-2019	50,000	5,000
282	20-11-2019	Dr S.Harinath , Programme Coordinator	Honorarium to Programme Coordinator	37,500	3,750
283	20-11-2019	Dr S.Harinath , Programme Coordinator	Honorarium to Resource Persons	9000+ 57000+ 136500 =2,02,500	20,250

341	31-1-2019	Dr S.Harinath , Programme Coordinator	Honorarium to Programme Coordinator from July to Sep -019	37,500	3,750
360	06-01-2020	Dr S.Harinath , Programme Coordinator	Honorarium to Programme Coordinator from Oct to Dec-2019	37,500	3,750
382	29-01-2020	Prof P.Anuradha Kameshwari, & N.V.E.S.Murthy , Dept of Mathematics	Honorarium to Organizers & Speakers	80,000	8,000
384	30-01-2020	The Co ordinator, DST INSPIRE Faculty	Honorarium to different Resource Persons	4,56,000	45,600
421	24-02-2020	Mrs Sheila Anupama Rai, D/o Dr S.Harinath, (late) Programme Coordinator	Honorarium to Programme Coordinator	12,500	1250
10% of Total Remuneration to be recovered towards TDS					2,14,600

9. General Revenue Account

(Para – 15)

Vr. No	Date	Name of the person to whom given	Details of Remuneration Paid	Amount paid (Rs)	Amount to be deducted (Rs)
906	31-10-2019	3 members	Honorarium paid To 3 memberstowards review of engineering works .3*18000	54,000	5,400
933	04-11-2019	Prof D.M.Sheaba Rani. Research Director, Dept of commerce and management studies	Honorarium fee in connection with guide-ship to foreign research scholars	15,000	1,500
1045	26-11-2019	Prof.N.Vijaymohan, Director of Physical Education	Honorarium paid	75,000	7,500

		Secretary, Sports Board			
18	20-04-2019	5persons	Do	79,000	7,900
60	27-04-2019	Prof.B.Sudhakar Reddy, History & Archaeology Guide	Do	15,000	1,500
135	18-05-2019	Dr Ashalatha, Asst Professor	Do	15,000	1,500
136	18-05-2019	Dr.Lily Grace Eunice, Associate Professor	Do	15,000	1,500
220	11-06-2019	Prof.J.Ravi. Dept of Commerce & Management Studies	Do	15,000	1,500
221	11-06-2019	Prof.D.Prabhakar Rao, Dept of Commerce & Management Studies	Do	30,000	3,000
1643	20-02-2020	Prof.D.M.Sheaba Rani, Commerce & Management Studies	Do	15,000	1,500
10% of Total Remuneration to be recovered towards TDS					32,800

APPENDIX - VII

(Para No : 11-2)

1. Works Account

(Para – 14)

Sl No	Vr No	Date	To Whom given	Details of the work	M. Book No.	Gross Amount (Rs)
1	305	28-06-2019	M/s Green Lawn Nursery	Providing landscape at AU Convention Centre Building	3694	6,09,988
2	677	13-09-2019	M/S RSR Infra Projects (India) Pvt Ltd	Construction of dining hall in ground floor and mini hall in first floor in AU Sagarika Function Hall	4141	76,07,748
3	697	20-09-2019	M/s PDM Electrical Solutions Ltd	Construction of second floor over the existing Moot Court Hall at Dr. B.R.ambedkar College of Law building	4163	16,47,634
4	702	20-09-2019	M/s Asthick Constructions	Construction of first floor for class rooms & laboratories over existing ground floor in AU College of Engineering for Women	4015	40,14,619
5	703	20-09-2019	M/s AR Constructions	Providing additional parking facilities at AU Convention Centre	4306	8,30,378
6	745	27-09-2019	M/S RSR Infra Projects (India) Pvt Ltd	Construction of first & second floor over the existing hostel block at MVP Colony	4167	74,06,005
7	803	09-10-2019	M/s Stay Fit Health & Fitness World (P) Ltd	Providing wooden flooring (Teak Wood) to the New Multi-purpose Gymnasium in South Campus	4281	39,32,119
8	804	09-10-2019	M/s Reshma Constructions	Providing RCC Slab in the place of damaged Mangalore Tiled Roof for Registrar's Bungalow	4294	6,63,514
9	950	09-11-2019	M/s Sri Satya Constructions	Construction of second floor (North Wing) over existing first floor of Computer Science & System Engineering building	4314	20,83,803
10	994	18-11-2019	Sri K.Venkata Rao	Providing pedestrian path in AU College of Engineering (Autonomous)	4081	18,64,721
11	1016	20-11-2019	Sri Bh.Bheema Raju	Construction of kitchen and extension of dining hall in Hostel Block in MVP Colony	4316	13,79,150
12	1033	25-11-2019	M/s Reshma Constructions	Construction of building for Centre for Tribal Studies at AU, VSP.	4239	9,80,889

13	1092	04-12-2019	M/s Sri Venkateswara Construction Company	Construction of additional labs for SIEMENS Centre of Excellence in AU College of Engineering (Autonomous)	4148	20,77,760
14	1095	05-12-2019	M/S RSR Infra Projects (India) Pvt Ltd	Construction of class room complex for Department of Computer Science & System Engineering	4193	48,86,755
15	1215	31-12-2019	M/s Asthick Constructions	Construction of second floor on west side of the Department of Instrument Technology building.	4228	17,34,931
16	1438	03-01-2020	M/s Greeshma Enterprises	Construction of building for Canteen in North Campus at AU College of Engineering (Autonomous)	4192	18,97,788
17	1474	10-01-2020	M/S RSR Infra Projects (India) Pvt Ltd	Construction of dining hall in ground floor and mini hall in first floor in AU Sagarika Function Hall	4297	47,10,778
18	1475	10-01-2020	M/S RSR Infra Projects (India) Pvt Ltd	Construction of class room complex for Department of Computer Science & System Engineering	4193	40,80,903
19	1476	10-01-2020	M/s Reshma Constructions	Construction of building for Centre for Tribal Studies at AU, VSP.	4239	6,74,698
20	1477	10-01-2020	M/s Sri Satya Constructions	Construction of second floor (North Wing) over existing first floor of Computer Science & System Engineering building	4314	22,40,065
21	1532	24-01-2020	M/s AR Constructions	Providing compound wall car parking facility to the Innovation Centre in AU College of Engineering (Autonomous)	4231	8,11,941
TOTAL						5,44,88,553

2. AU College of Engineering (Autonomous) Account

(Para – 6)

S. No	Vr No	Date	Name of the Contractor	Details of Work	Amount (Rs)
1	20	18-12-2019	G.Srinivasrao,	Towards repairing works at	44,785

			Contractor	Dr.Y.V.S Murthy Auditorium(MB No -4198)	
2	24	18-12-2019		Towards construction of well rings septic tank at principal office (MB-3927)	24,484
3	26	18-12-2019		Providing the man holes at rear side of class room complete at college of engg. (MB-3952)	92,184
4	31	01-02-2020	Sri. N. Subbaraju contractor	Towards laying of cement concrete in damaged area at opp to principal office (MB-3960)	86,395
5	34	01-02-2020		Towards laying of cement concrete in damaged area at opp to principal office gates at ECE side (MB No-3895)	85,892
6	41	11-2-2020	G.Srinivasrao, Contractor	Construction of partition wall in right wing new lecture hall complex building.	94,642
7	45	11-2-2020		Construction of partition wall in left wing new lecture hall complex building.	94,853
8	53	26-2-2020		Refixing of damaged elevation stone in left room AUCE(A) (MB No-4202)	50,534
9	57	26-2-2020		Providing Acid wash cleaning plumbing rrepair works to toilets block ground & 1 st Floor of new class room complex AUCE (MB No-3959)	47,125
10	59	-		Towards renovation of existing of Guesst toilets and miscellaneous works to CS & SE, AUCE(MB no-4079)	58,260
TOTAL					6,79,154

3. Computer Centre Account

(Para – 3)

Budget Code	Name of the Head	Name of the work	Bill no and date and name of the	CPC Proceedings	Amount (Rs)
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			firm	and date	
C-1031217-13	Internet Hardware Maintenance Charges	1.UTP cable laying with accessories and OFC Cable laying and digging in AU Campus(Examination Block, EEE Dept etc)	SVTS-009/19-20 dt 22.10.19 Sampath Vinayaka Techno Services	A.IV/CPC/2019 -20 dt 04.10.19	2,12,100
		2. Digging of soft soil and OFC splicing in AU campus(SV Hostel, Zoology Department and other departments)	273 dt 6.3.20 Mastek Systems	A.IV(3)/CPC/2019-20 dt 02.03.20	42,480
TOTAL					2,54,580

APPENDIX - VIII

(Para No : 11 - 3)

1. Self Finance Account

(Para – 3)

SI No	Vr No/Date	Name of the Firm	Particulars	Amount (Rs)
1.	173/ 29-8-2019	Sri R. Suneel Kumar Contractor	Procurement of Computer Chairs & Tables for computer lab for Dept. of Civil Engg./College of Engg.	3,58,329
2.	196/ 9-9-2019	M/s. PEC Usha Furniture	Procurement of Furniture for class room complex for Dept. of Civil Engg. College of Engg.(A), VSP.	7,50,733
TOTAL				11,09,062

2. Engineering Women's Hostel Account

(Para – 6)

Date	Name of the Firm	Amount
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		(Rs)
01-04-2019	M/a Satyam Super Market	175
03-04-2019	Sri Padala Logudasu, Salt Contractor	420
09-04-2019		420
15-04-2019	M/s H.N.T Stores	210
21-05-2019	M/s Siva Krishna Enterprises (Electrical & Sanitary)	650
31-05-2019	Coconut brooms (Voucher Payment)	300
17-06-2019	M/s Shivam Hardware	800
18-06-2019	M/s Sairam Hardware (Electrical & Paints)	180
25-06-2019	M/s Sri Santhoshimatha Constructions	1,680
27-06-2019	M/s Vysakhi Books & Generals	200
08-06-2019	M/s Sri Chaitu super Market	414
20-06-2019	M/a Satyam Super Market	234
19-06-2019	M/s Sri Shiva Sai Enterprises	314
01-07-2019	Sri Padala Logudasu, Salt Contractor	420
08-07-2019		420
09-07-2019	M/s Maruti Associates	63
12-07-2019		950
12-07-2019		960
12-07-2019		930
13-07-2019		870
13-07-2019		720
16-07-2019		960
16-07-2019		708
16-07-2019		810
19-07-2019		330
19-07-2019		990
19-07-2019		2,040
19-07-2019		970
19-07-2019		990
19-07-2019		960
19-07-2019		960
19-07-2019		900
19-07-2019		260
20-07-2019		285
22-07-2019		350
22-07-2019		90
24-07-2019		374
27-07-2019		175
27-07-2019		800
27-07-2019		830

30-07-2019		720
12-07-2019	Sri Padala Logudasu, Salt Contractor	420
17-07-2019	M/s Swamy Medical & General Stores	350
17-07-2019		110
18-07-2019	M/s Maruti Electrical & Hardware	400
19-07-2019	M/s Sree Shiva Shakthi Bearings	413
19-07-2019	M/s Maruthi Light House	750
20-07-2019	Sri Narayana Rao (Plastic Brooms)	750
20-07-2019	Sri Padala Logudasu, Salt Contractor	420
23-07-2019		420
01-08-2019	M/s Maruti Associates	320
01-08-2019	Sri Padala Logudasu, Salt Contractor	420
02-08-2019	M/s Maruti Associates	1,227
03-08-2019		945
05-08-2019	M/s Shri Hari Traders	290
05-08-2019	M/s Owais traders	850
07-08-2019	Sri Padala Logudasu, Salt Contractor	420
08-08-2019	M/s Maruti Associates	960
14-08-2019		400
17-08-2019	Sri Padala Logudasu, Salt Contractor	420
17-08-2019		420
19-08-2019	M/s Vysakhi Books & Generals	325
26-08-2019	Sri Padala Logudasu, Salt Contractor	420
28-08-2019	M/s Sri Ganesh Metals	210
30-08-2019	Sri Padala Logudasu, Salt Contractor	420
05-09-2019	M/s Sri Ganesh Metals	315
05-09-2019	Sri Raju Service Centre	360
05-09-2019	Sri Padala Logudasu, Salt Contractor	420
06-09-2019	M/s A.S Computers	300
16-09-2019	Sri Narayana Rao (Plastic Brooms)	650
14-09-2019	Sri Padala Logudasu, Salt Contractor	420
14-09-2019		420
23-09-2019	M/s New Taj Chemicals	1,947
24-09-2019	Sri Padala Logudasu, Salt Contractor	420
24-09-2019		420
24-09-2019	M/s Sri Venkata Durga Kakinada Oil Mill	1,000
27-09-2019	M/s Vysakhi Books & Generals	330
30-09-2019	M/s New Taj Chemicals	1,400
02-10-2019	Sri Padala Logudasu, Salt Contractor	420
04-10-2019		420
09-10-2019	M/s Maruthi Light House	280
18-10-2019	Sri Padala Logudasu, Salt Contractor	420
18-10-2019		420

26-10-2019		420
27-10-2019	M/s Suraj Electricals	700
28-10-2019	Sri Padala Logudasu, Salt Contractor	420
31-10-2019	M/s Sri Venkata Durga Kakinada Oil Mill	3,100
26-10-2019	M/s Sri Sai Service Centre	830
01-11-2019	M/s Satyam Super Market	480
02-11-2019	M/s Sri Venkata Durga Kakinada Oil Mill	5,138
02-11-2019		2,846
02-11-2019	M/s Varthika Enterprises	1,764
02-11-2019		1,836
04-11-2019		1,214
05-11-2019		M/s Sri Polamamba Traders
05-11-2019	Sri Padala Logudasu, Salt Contractor	420
07-11-2019	M/s Vizag Trading & Mfg Co.	519
10-11-2019	Sri Padala Logudasu, Salt Contractor	420
14-11-2019		420
26-11-2019	M/s Gothi Sons	89
26-11-2019	M/s Saif Machine & Welding Equipments	519
27-11-2019	Sri Padala Logudasu, Salt Contractor	420
29-11-2019	M/s Bombay Gas Appliances	649
01-12-2019	Sri Padala Logudasu, Salt Contractor	420
05-12-2019	M/s Vysakhi Books & Generals	50
07-12-2019	Sri Padala Logudasu, Salt Contractor	420
10-12-2019	M/s Maruti Associates	265
13-12-2019	Sri Padala Logudasu, Salt Contractor	420
13-12-2019		420
17-12-2019	M/s Vysakhi Books & Generals	150
01-01-2020	M/s Sri Sai Polamamba Harshini Stationery	180
21-01-2020	Coconut brooms (Voucher Payment)	750
23-01-2020	M/s Bissmillah Steel Centre	300
22-01-2020	M/s Bombay Fancy Stores	600
23-01-2020	M/s Satyanarayana Cloth Shop	675
29-01-2020	Sri Padala Logudasu, Salt Contractor	420
22-01-2020		420
20-01-2020		420
02-02-2020		420
06-02-2020		420
06-02-2020		M/s Multi Commercial Enterprises
14-02-2020	M/s Sri Sai Polamamba Harshini Stationery	165
10-02-2020	Sri Padala Logudasu, Salt Contractor	420

16-02-2020		420
20-02-2020		420
27-02-2020		420
27-02-2020		420
02-03-2020	M/s A.N.R Book Bank	34
18-03-2020	M/s Bombay Gas Appliances	177
08-03-2020	Sri Padala Logudasu, Salt Contractor	420
08-03-2020		420
16-03-2020		420
	Total	85,762

3. Research Scholars Hostel Account
(Para – 5)

Date	Voucher No	Name of the Vender	Amount (Rs)
03-04-2016	7	M/s Calcutta Electrical works	7,550
08-04-2019	9	M/s Sree Ushodaya Books & Stationary	2,426
12-04-2019	24	M/s Sri Satyam Computech	5,000
20-04-2019	29	M/s Sri Satyam Computech	3,000
13-06-2019	61	M/s Associated Electric & Marine	18,672
19-06-2019	73	M/s Sree Ushodaya Books & Stationary	2,613
25-06-2019	89	M/s S.S Sales & Services	23,750
02-07-2019	102	M/s Associated Electric & Marine	10,751
08-07-2019	110	M/s S.S Sales & Services	9,800
08-07-2019	111	M/s Babu Electricals	1,385
11-07-2019	115	M/s S.S Sales & Services	9,570
11-07-2019	119	M/s S.S Sales & Services	4,100
11-07-2019	118	M/s Pariwar groups	6,851
12-07-2019	122	M/s Bombay gas appliances	38,114
12-07-2019	123	M/s Associated Electric & Marine	945
15-07-2019	136	M/s Bombay gas appliances	1,628
16-07-2019	140	M/s Pariwar groups	2,849
16-07-2019	143	M/s Associated Electric & Marine	11,900
12-07-2019	144	M/s Sree Rama Krishna sanitary stores	3,354
17-07-2019	147	M/s Sree Rama Krishna sanitary stores	16,371
26-07-2019	151	M/s Sree Rama Krishna sanitary stores	9,063
30-07-2019	154	M/s Pariwar groups	7,372
30-07-2019	156	M/s Associated Electric & Marine	20,273
02-08-2019	160	M/s Sri Kanaka Durga Steels	8,614
08-08-2019	166	M/s Babu Electricals	6,350
08-08-2019	168	M/s Bombay gas appliances	3,422
14-08-2019	171	M/s Babu Electricals	1,300
21-08-2019	199	M/s Sree Ushodaya Books & Stationary	1,727
05-09-2019	204	M/s Shivam Hardware	2,250
12-09-2019	208	M/s Sri Kanaka Durga Steels	5,682
13-09-2019	209	M/s Sri Kanaka Durga Steels	1,500

15-10-2019	242	A.U.Press & Publications	4,405
17-10-2019	250	M/s Pariwar groups	9,744
18-10-2019	251	M/s Sri Satyam Computech	1,900
17-10-2019	249	M/s S.S Sales & Services	3,100
18-10-2019	265	M/s Associated Electric & Marine	15,384
18-10-2019	266	M/s Pariwar groups	7,961
26-11-2019	283	M/s Babu Electricals	4,725
26-11-2019	300	M/s Calcutta Electrical works	4,675
26-11-2019	301	M/s Calcutta Electrical works	4,175
26-11-2019	302	M/s Calcutta Electrical works	3,075
26-11-2019	303	M/s Calcutta Electrical works	4,580
26-11-2019	304	M/s Pariwar groups	9,216
26-11-2019	305	M/s S.S Sales & Services	2,475
28-11-2019	310	M/s Calcutta Electrical works	2,550
28-11-2019	311	M/s Calcutta Electrical works	4,250
03-01-2020	344	Shaik lal Saheb	8,200
03-01-2020	345	M/s S.S Sales & Services	19,100
07-01-2020	348	M/s Agarwal computech	2,000
11-02-2020	376	M/s Associated Electric & Marine	50,592
12-02-2020	380	M/s S.S Sales & Services	1,400
22-02-2020	390	M/s Vandana electronics	4,000
26-02-2020	397	M/s Calcutta Electrical works	6,944
18-03-2020	415	M/s Sri Sai Teja technologies	4,800
18-03-2020	417	M/s Sri Balaji Hightech computers	2,120
18-03-2020	418	M/s SBH Trading Corp.	4,850
19-03-2020	419	M/s SBH Trading Corp.	5,620
19-03-2020	420	M/s Sri Balaji Hightech computers	1,450
Total			4,41,473

4. College of Arts & Commerce Hostel Account
(Para – 7)

Vr. No.	Date	Details of Expenditure	Amount (Rs)
7036	04-07-2019	Iron aldrop	4,300
7049	05-08-2019	Tea flask & Cups	1,460
7084	26-09-2019	Teak wood	4,980
7085	27-09-2019	Teak wood	4,500
7074	09-09-2019	Toor Dall	440
7075	11-09-2019	Bamboo Basket	2,200
7076	11-09-2019	Steel sieve(Jalleda)	2,000
7088	01-10-2019	Spices	580
7089	02-10-2019	Inguva (Asafoetida)	150
7093	08-10-2019	Groundnuts	985
7095	11-10-2019	Purchase of woodcutter	130
7096	13-10-2019	8mm rods	910
7097	13-10-2019	Cement bags	1,200
7104	21-10-2019	Electrical items	105
7105	22-10-2019	Mop & Mop sticks	750
7108	23-10-2019	Electrical items	140

7109	25-10-2019	Cement bags	1,800
7110	27-10-2019	Spices	1,520
7111	28-10-2019	Spices	490
7118	02-11-2019	Fried Dall & Daniyalu	2,850
7121	04-11-2019	Provisions	996
7123	05-11-2019	Provisions	2,280
7125	06-11-2019	Paneer	2,500
7126	07-11-2019	Burners	1,200
7127	08-11-2019	Sink tap	300
7128	11-11-2019	8mm rods	1,170
7130	12-11-2019	Dosapappu	240
7135	24-11-2019	Cement	310
7136	26-11-2019	Groundnuts	480
7137	26-11-2019	Provisions	394
7138	27-11-2019	Knife (12nos)	480
7145	03-12-2019	Doorcurtains, Napkins, Towels	1,358
7146	05-12-2019	Wooden Window	1,500
7154	09-12-2019	Electrical items	1,556
7160	20-12-2019	Stamps	300
7161	21-12-2019	Woollen shawl	460
7164	23-12-2019	Woollen shawl	260
7168	29-12-2019	Cement	3,500
7173	02-01-2020	Cement	540
7184	20-01-2020	Cement	810
7190	27-01-2020	Electrical items	250
7191	28-01-2020	Stationary	200
7202	15-02-2020	Towels	400
7203	15-02-2020	Grinder spares	180
7207	01-03-2020	Groundnuts	510
7210	09-03-2020	Shawl	1,640
7221	14-03-2020	Plumbing items	160
7222	16-03-2020	Hand wash soaps	540
7224	16-03-2020	Shawl	360
7225	17-03-2020	Plastic box	400
TOTAL			56,766

5. Engineering Men's Hostel Account

(Para – 9)

Vr. No	Date	Particulars	Amount
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			(Rs)
1823	01-04-2019	M/s Mahaveer Enterprises (Stationary)	2,745
1824	01-04-2019		80
1880	12-07-2019	M/s Maruthi Light House (Electrical Lights)	3,650
1881	05-07-2019	M/s Industrial Electricals (Ceiling Fans)	1600
1882	05-07-2019	M/s Multistar Lights (Ceiling Fan Repair Items)	1,850
1883	04-07-2019	M/s Maruthi Light House (Electrical Goods)	2,470
1884	04-07-2019		1060
1886	09-07-2019	M/s Maruthi Light House (Electrical Lights)	195
1887	09-07-2019		2,500
1888	09-07-2019		2,500
1889	15-07-2019		5,000
1890	15-07-2019		240
1891	19-07-2019	M/s Mahaveer Enterprises	730
1901	25-07-2019	M/s Maruthi Light House (Electrical Lights)	1,010
1947	27-08-2019	M/s Mahadevi Electricals & Hardware	4,500
1948	27-08-2019		4150
1949	27-08-2019	M/s Maruthi Light House (Electrical Lights)	2,950
2004	25-10-2019	M/s Mahaveer Enterprises (Stationary)	3,100
2005	21-09-2019	M/s Maruthi Light House (Electrical Lights)	700
2031	08-11-2019	S.S.Sales& Services,Water purified Repairing	2,800
2089	04-12-2019	M/s Eswar Electricals (Electric Items)	2,400
2103	11-12-2019	M/s Bombay Gas Appliances (Cylinder Items)	2,035
2125	04-01-2020	M/s Mahaveer Paper Enterprises	3,030
2148	07-02-2020	M/s Eswar Electricals (Electric Items)	1,500
TOTAL			52,795

APPENDIX - IX

(Para No : 11 - 4)

1. Engineering Men's Hostel Account
(Para – 12)

Vr No	Date	Particulars	Amount (Rs)
1908	30-07-2019	Electrical works	50
1909	31-07-2019	Grinder repair	80
1910	06-08-2019	Hostel office books	140
1911	06-08-2019	Hostel office books	80
1912	06-08-2019	Petrol Allowance	150
1913	06-08-2019	Petrol Allowance	423
1914	06-08-2019	Tea for office due Admission	100
1915	03-08-2019	B1 Mess stone shipping	200
1916	03082019	Cylinder shipping	200
1932	06-08-2019	Electrical Goods	925
1940	19-08-2019	Tyre mechanic	300
1941	27-07-2019	Store Room repairing	1020
1942	09-08-2019	PVC tap & electrical Items	2900
1943	22-08-2019	Fruits	190
1944	26-08-2019	Electricals	200
1945	26-08-2019	Electricals	100
1946	26-08-2019	Electricals	318
1964	09-09-2019	Store Books	266
1965	11-09-2019	Fruits	370
1966	11-09-2019	Fruits	370
1967	19-09-2019	Fruits	250
1968	19-09-2019	Fruits	250
1969	19-09-2019	Fruits	250
1970	19-09-2019	Fruits	250
1971	19-09-2019	Fruits	420
1972	19-09-2019	Fruits	420
1973	19-09-2019	Fruits	240
1974	19-09-2019	Fruits	220
1975	19-09-2019	Fruits	220
1976	19-09-2019	Fruits	220
1977	19-09-2019	Fruits	220
1978	19-09-2019	Fruits	220
1979	20-09-2019	Internet Repairs	1850
1980	19-09-2019	Auto Transport charges	150
1981	19-09-2019	Electrical Works	300
1982	19-09-2019	Electrical Works	230

1992	30-09-2019	Electrical Works	300
2132	23-01-2020	HP Moters	2800
2138	04-02-2020	Retirement Function	159
2139	04-02-2020	Retirement Function	349
2149	29-01-2020	Electrical Works	1500
2192	15-02-2019	Water tank repair	2500
TOTAL			21,700

2. Dr. BR Ambedkar College of Law Account

(Para – 1)

Vr No.	Date	Cheque No.	Purpose	Amount (Rs)
471 to 521	22-02-2020	626275 to 626324 (52 Bills and Vouchers)	Spot valuation Remuneration and TA DA Sitting Allowance	3,02,667
TOTAL				3,02,667

3. Directorate of Admissions Account

(Para – 4)

Vr No	Date	Particualars	Expenditure	Amount (Rs)
4 to 6	02-04-2019	To Director And Associate Directors of Directorate of Admissions (3 Members)	Towards Cell Phone Charges for the month of March-2019	2,000
13 to 16	01-05-2019	4 Members	April - 2019	2,500
78 to 81	01-06-2019		May-2019	2,500
138 to 141	01-07-2019		June-2019	2,500
247 to 249	02-08-2019	3 Members	July-2019	2,000
283 to 285	01-10-2019		Sep-2019	2,000
317	01-11-2019		Oct-2019	2,000
325	02-12-2019		Nov-2019	2,000

341	01-01-2020		Dec-2019	2,000
350	03-02-2020		Jan-2020	2,000
362	02-03-2020		Feb-2020	2,000
372	31-03-2020		March -2020	2,000
TOTAL				25,500

4. Ladies Hostel Account
(Para – 11)

Date	Vr. No.	Firm Name	Amount (Rs)
16-04-2019	49	Dr.Syed Habeeb Alishah, Hydrologist	2,400
17-12-2019	826	Sri B.Kumar	9,600
Total			12,000

5. General Revenue Account
(Para – 10)

Vr No & Date	To whom given	Purpose	Amount (Rs)
13/17-04-2019	The Branch Manager, SBI, AU Campus	Towards payment of Au collection of GST from grounds halls convention centre & Guest houses for the month-2019	4,58,458
77/03-05-2019	Smt K.Ramadevi, Suptdt, A- VI Section	Reimbursement of senate meeting TA,DA& cab charges	11,234
125/16-05-2019	The Branch Manager, SBI	Towards payment of Au collection of GST from grounds halls convention centre & Guest houses	1,25,395
260/19-06-2019			55,033
363/15-07-2019			1,26,466
527/14-08-2019	M/S Visakha Battery Agencies	Provision of inverter battery IPST 1500 EXIDE TABULAR factory charged battery at VC chamber	12,300
TOTAL			7,88,886

APPENDIX - X

(Para No : 11 - 16)

1. General Revenue Account

(Para – 27)

Vr No/Date	To whom paid	Description	Amount (Rs)
73/02-05-2019	M/s Dhanunjaya Arts & Crafts,Vsp	Towards supply of 50 Nos Mementos with metal printing	16,250
74/03-05-2019	M/s XI Security System Pvt. Ltd, VSP	Hiring of cc Tv cameras in connection with Gnanaberi at AU	85,000
100/08-05-2019	Prof. T.V. Krtishna	Purchase of Numbering Machine	20,709
137/18-05-2019	M/s Modern Power Press	Printing of 92 nd Annual Report - 2017-18 600 Copies x 254/-	1,52,400
167/22-05-2019	M/s Shiva Sankara Fabrications	Towards shifting water tanker after painting	45,500
233/12-06-2019	M/s Dhanunjaya Arts & Crafts	Towards supply of 50 Nos Memontos with Metal printing	16,250
253/17-06-2019	M/s Simfa World Class Lab Furniture	Supply of installation of laboratory furniture	27,10,613
414/23-07-2019	M/s Ramcor Enterprises Pvt. Ltd.	Replacement of AC Units 3 No's in the V.C's Chamber & Poojaroom Registrar Bungalow	1,01,000
447/27-7-2019	M/s Andhra Stationery Syndicate	Supply of Printronix Cartridge ribbon P7000/8000 to computering CAO (30 PC)	55,950
497/06-08-2019	M/s Sree Sai Enterprises	Purchase of Chemicals to Dept. of Chemical Engineering	64,197
498/06-09-2019	M/s. Desai Chemical Company		22,735
499/06-08-2019	M/ Coastal Enterprises		24,262
500/06-08-2019	M/s Lotus Enterprises		24,145
501/07-08-2019	M/s Coastal Enterprises	Purchase of Chemicals	3,385
533/14-08-2019	M/s Sri Dharma Sastha	Purchase of a Revolving Chair for the use of V.C.	4,900
554/20-08-2019	M/s Pooja Furniture	Purchase of Executive chairs for the Engg. Staff of Engineer's office (4 members)	25,000
565 /21-08-2019	Prof. K. Basavaiah Organizing Secretary RACPL -2019 AU	1.Purchase of laptop bags 350 x 330/-	1,15,500
		2. SS Xerox – Seminar Souvenir (340 books	97,920

579/24-8-2019	M/s Nexgen Enterprises	Purchase of HP USB wired combo Key boards 2 No's	2,100
583/24-08-2019	M/s SBH Trading Corp. VSP	Replacement of New Mother Board installed' in the Computer Used in the Office of the Secretary to VC	4850
729/21-09-2019	M/s SBH Trading Corporation	Towards supply and replacement of 2EBH61 Mother Board	4,800
748/27-09-2019	M/s Siri Infotech	Purchase of New Monitor	4,900
754/28-09-2019	M/s Sree Sai Enterprises	Purchase of Chemicals & Glassware to Dept. of Chemistry, Foods & Drugs Water, College of Science & Technology	75,000
884/29-10-2019	M/s Coastal Enterprises	Purchase of Chemicals & Glassware to Dept. of Bio-Chemistry,	32,351
897/30-10-2019	M/s Sree Sai Enterprises	Purchase of Chemicals & Glassware to Dept. of Zoology	50,000
932/05-11-2019	M/s Magnus Sales Corporation VSP	Purchase of Ricoh Copier 5 No's	19,075
1031/25-11-2019	M/s Sainadh Marketing	Supply of Black Boards with lamination Green Chalk Boards	40,780
1032/25-11-2019	M/s Chakri Industries	Supply of Student tables	13,77,060
1050/27-11-2019	M/s SS Sales & Services VSP	Replacement of Spare Parts & for RO-Water Purfier-Cum-filter Plants at Dr. V.S. Krishna Library	43,500
1082/30-11-2019	Sri Balaji Hi-Tech Computers	Purchase of Lenovo Core 136 th Computer RAM & Hp Lazer Jet 1020 Plus	42300
1469/8-1-2020	M/s Sree Ushodaya VSP	Purchase of Stationery Items	32,310
1470/08-01-2020	M/s District Co-operative Marketing Society	-Do -	15,000
1484/17-01-2020	M/s Pioner Marketing Corporation	Purchase of 3 No's I-Ball 600 VA UPS for computers	5,841
1553/31-01-2020	M/s Balaji Enterprises Hyderabad	Supply of Stationery items	80,573
1554/31-01-2020	M/s Andhra Stationery Syndicate		3,66,917
1555/31-1-20	M/s District Co-Operative Markeing Soceity Ltd.		11,250
1557/31-01-2020	M/s Compressors & Controls	Purchase of New Boiler Unit to Dept. of Organic Chemistry	4,77,900
1581/7-02-2020	M/s Max Prot Engineering	Supply of installation of 5KVA Power Net static inverter in the Office of	43,520

		IQAC	
1586/10-02-2020	M/s Coastal Enterprises	Purchase of Chemicals to Dept. of Physical & Nuclear Chemistry & Chemical Oceanography	85,369
1608/14-02-2020	M/s Coastal Enterprises	Purchase of Chemicals to Dept. of Bio-Chemistry, A.U.	28,435
1623/17-02-2020		Purchase of Chemicals to Dept. of NMR Research Centre	95,642
1644/20-02-2020		Purchase of Chemicals to Dept. of Bio-Technology	79,970
1687/26-2-20	M/s Pariwar group	Purchase of Sanitary items to Sanitary Unit	53,855
1789/10-03-2020	M/s Coastal Enterprises	Purchase of Chemicals to Dept. of Microbiology	49,503
1790/10-03-2020		Supplying Autoclave Portable Dept. of Microbiology	17,850
1791/10-03-2020	M/s Quest International	Supplied Digital Electronic balance' ELB -300 Dept. of Microbiology	2,575
1853/20-3-20	M/s Coastal Enterprises	Purchase of Chemicals to Dept. of Organic & Inorganic Chemistry	74,989
1854/20-3-20		Purchase of Chemicals to Dept. of Inorganic & Analytical Chemistry	11,659
1855/20-03-2020		Purchase of Chemicals to Dept. of Organic Chemistry & Foods Drugs Water	70,215
1856/20-03-2020	M/s Sree Sai Enterprises	Purchase of Chemicals to Dept. of Food, Nutrition & Dietetics	84,969
1857/20-3-20	M/s Sree Ushodaya VSP	Supply of Stationery items to A.IV Section, CAO	22,950
1858/20-03-2020	M/s. Andhra Stationery Syndicate VSP	-Do -	1,94,619
1875/21-03-2020	M/s K. Gowri Sankar Naidu	2.5 KVA (36V) inverter to A.U Health Center	88,697
1876/21-03-2020	M/s Mytri Star Enterprises	Supply of Electrical Materials for maintenance works in various Departments	3,46,576
TOTAL			76,37,775

APPENDIX - XI

(Para No : 13 - 1)

1. School of Distance Education Account

(Para – 10)

Vr. No.	Date	Name of Firm	Bill No/ Date	Number of copies	Number of Pages	Slab rates	Amount paid	Slab Rate applicable	Actual Amount to be paid	Excess paid (Rs)
1	2	3	4	5	6	7	8		9	10
78	10-05-19	M/s Espee Printers	85/28-01-2019	1000	350	Paid 500*350*0.08 =14000 500*350*0.06 =10500 Total paid24500/- To Be paid 1000*348*0.06= 21000/-Due to which excess paid 3500/-	24500	0.06	21000	3,500
79		M/s Jeear Printing	450/18-01-2019	700	447	AS Above	23244	0.06	18774	4,470
80		M/s Sriram Printers	260/31-01-2019	5000	46	AS Above	3680	0.005	1150	2530
80		Do	270/22-02-2019	1000	271	AS Above	18970	0.06	16260	2,710
80		Do	227/01-01-2019	700	160	AS Above	8320	0.06	6720	1,600
80		Do	228/01-01-2019	700	191	AS Above	9932	0.06	8022	1,910
80		Do	229/01-01-2019	700	191	AS Above	9932	0.06	8022	1,910
80		Do	230/01-01-2019	700	350	As Above	18200	0.06	14700	3,500
80		Do	231/02-01-2019-	700	336	AS Above	17472	0.06	14112	3,360
257		16-07-19	M/s Shakti Graphics	46/28-02-2019	1200	222	As Above	17316	0.04	10656
257	Do		47/28-02-2019	1200	63	AS Above	4914	0.04	3024	1,890
257	Do		49/02-03-2019	1000	104	As above	7280	0.06	6240	1,040
257	19-07-19	Do	52/29-03-2019	800	224	As above	12992	0.06	10752	2,240
312	23-07-19	M/s Shakti Graphics	001/10-04-2019	12000	12	As above	3240	0.015	2160	1,080
312		Do	001/10-04-2019	6000	12	As above	2160	0.015	1080	1,080

312	23-07-19	Do	001/10-04-2019	6000	11	As above	1980	0.015	990	990
312	23-07-19	Do	02/10-04-2019	6000	4	As above	720	0.015	360	360
312	23-07-19	Do	02/10-04-2019	2000	4	As above	440	0.015	120	320
312	23-07-19	Do	03/10-04-2019	2000	2	As above	220	0.04	160	60
312	23-07-19	Do	03/10-04-2019	2000	2	As above	220	0.04	160	60
312	23-07-19	Do	03/10-04-2019	2000	2	As above	220	0.04	160	60
313	23-07-19	M/s Espee Printers	99/07-02-2019	1000	336	As above	23520	0.06	20160	3,360
313	23-07-19	Do	103/25-01-2019	7500	2	As above	405	0.015	225	180
313	23-07-19	Do	105/06-02-2019	1000	288	As above	20160	0.06	17280	2,880
313	23-07-19	Do	106/06-02-2019	700	176	As above	9152	0.06	7392	1,760
313	23-07-19	Do	108/22-04-2019	800	194	As above	11252	0.06	9312	1,940
312	23-07-19	Do	112/16-05-2019	2000	2	As above	220	0.04	160	60
314	23-07-19	M/s Sriram Printers	27-04-19	3000	192	As above	25920	0.025	14400	11,520
315	23-07-19	M/s Jear Printing Press	469/27-03-2019	4500	312	As above	49140	0.015	21060	28,080
315	23-07-19	Do	470/29-03-2019	4000	144	As above	21600	0.015	8640	12,960
507	26-09-19	M/s Sriram Printers	6/22-05-2019	1500	191	As above	17190	0.04	11460	5,730
506	26-09-19	M/s Jear Printing Press	483/06-02-2019	1500	216	As above	19440	0.04	12960	6,480
506	26-09-19	M/s Jear Printing Press	484/03-05-2019	4000	240	As above	18000	0.005	4800	13,200
506	26-09-19	Do	485/21-02-2019	1000	344	As above	24080	0.06	20640	3,440
506	26-09-19	Do	301/7-02-2019	1000	272	As above	18970	0.06	16320	2,650
506	26-09-19	Do	489/12-06-2019	1000	256	As above	17920	0.06	15360	2,560
506	26-09-19	Do	488/27-06-2019	700	318	As above	8268	0.03	6678	1,590
752	18-12-19	Do	493/22-07-2019	800	338	As above	19546	0.06	16224	3,322

752	18-12-19	Do	501/37-07-2019	700	312	As above	15964	0.06	13104	2,860
752	18-12-19	Do	502/03-08-2019	700	384	As above	19968	0.06	16128	3,840
752	18-12-19	Do	503/03-08-2019	700	528	As above	27456	0.06	22176	5,280
885	07-02-20	M/s Sriram Printers	38/06-11-2019	1200	320	As above	24960	0.04	15360	9,600
885	07-02-20	Do	39/06-11-2019	1000	496	As above	34720	0.06	29760	4,960
885	07-02-20	Do	41/06-11-2019	1000	328	As above	22960	0.06	19680	3,280
885	07-02-20	Do	42/06-11-2019	1200	256	As above	19968	0.04	12288	7,680
885	07-02-20	Do	43/06-11-2019	1200	352	As above	27456	0.04	16896	10,560
885	07-02-20	Do	44/18-11-2019	2000	192	As above	21120	0.04	15360	5,760
885	07-02-20	Do	45/13-11-2019	1000	192	As above	13440	0.06	11520	1,920
885	07-02-20	Do	46/18-11-2019	1500	191	As above	17190	0.04	11460	5,730
885	07-02-20	Do	47/13-11-2019	1500	312	As above	28080	0.04	18720	9,360
885	07-02-20	Do	49/13-11-2019	1500	271	As above	24390	0.04	16260	8,130
885	07-02-20	Do	52/19-11-2019	15000	12	As above	3780	0.015	2700	1,080
885	07-02-20	Do	-	7500	11	As above	2220	0.015	1237.5	983
885	07-02-20	Do	-	10000	12	As above	2880	0.015	1800	1,080
885	07-02-20	Do	-	2000	2	As above	220	0.04	160	60
885	07-02-20	Do	-	2000	2	As above	220	0.04	160	60
885	07-02-20	Do	-	8000	2	As above	420	0.015	240	180
886	07-02-20	M/s Jear Printing Press	504/10-10-2019	1200	368	As above	27300	0.04	17664	9,636
886	07-02-20	Do	505/19-10-2019	1000	240	As above	16800	0.06	14400	2,400
886	07-02-20	Do	06-11-19	1500	207	As above	18630	0.04	12420	6,210
886	07-02-20	Do	06-11-19	2000	384	As above	42240	0.04	30720	11,520
887	07-02-20	M/s Shakti Graphics	11/06-11-2019	1200	351	As above	27378	0.04	16848	10,530
887	07-02-20	M/s Shakti Graphics	12/06-11-2019	1200	288	As above	22464	0.04	13824	8,640

887		Do	13/06-11-2019	1200	303	As above	23634	0.04	14544	9,090
887		Do	14/13-11-2019	2000	224	As above	24640	0.04	17920	6,720
887		Do	15/13-11-2019	1500	260	As above	23400	0.04	15600	7,800
887		Do	16/13-11-2019	1500	176	As above	15840	0.04	10560	5,280
887		Do	17/13-11-2019	1000	224	As above	15680	0.06	13440	2,240
887		Do	18/13-11-2019	1000	352	As above	24640	0.06	21120	3,520
887		Do	21/19-11-2019	3000	63	As above	4410	0.015	2835	1,575
887	07-02-20	Do	-	3000	8	As above	1080	0.025	600	480
888		M/s Espee Printers	136/08-11-2019	1000	370	As above	22540	0.06	22200	340
888		Do	137/08-11-2019	1200	258	As above	19968	0.04	12384	7,584
888		Do	138/08-11-2019	1200	608	As above	47424	0.04	29184	18,240
888		Do	140/08-11-2019	1500	288	As above	25920	0.04	17280	8,640
888		Do	141/08-11-2019	1000	336	As above	23520	0.06	20160	3,360
888		Do	142/18-11-2019	1000	304	As above	21280	0.06	18240	3,040
888		Do	146/16-11-2019	1000	272	As above	19040	0.06	16320	2,720
TOTAL										3,53,930

APPENDIX - XII

(Para No : 14 - 2)

1. Engineering Men's Hostel Account

(Para – 5)

Date	Voucher No	Amount (Rs)
01-05-2019	1834	300
07-06-2019	1855	600
18-11-2019	2042	600
18-12-2019	2106	600
TOTAL		2,100

2. Research Scholars Hostel Account

(Para – 6)

Date	Voucher No	Amount (Rs)
18-04-2019	29	200
22-04-2019	36	200
22-04-2019	37	400
24-04-2019	38	300
22-04-2019	39	200
25-04-2019	41	200
26-04-2019	43	200
27-04-2019	48	200
29-04-2019	50	100
01-05-2019	51	200
02-05-2019	52	200
03-05-2019	57	200
04-05-2019	58	200
07-05-2019	60	200
08-05-2019	61	200
09-05-2019	62	200
10-05-2019	64	200
15-05-2019	65	200
15-05-2019	66	100
16-05-2019	67	200
17-05-2019	68	200
20-05-2019	69	200
21-05-2019	71	200
22-05-2019	72	200

30-05-2019	75	200
06-06-2019	80	200
18-06-2019	84	200
TOTAL		5,500

APPENDIX - XIII

(Para No : 14 - 3)

1. Deposit Fund Account

(Para – 5)

Vr No/date	Bill No/Date	Description	Amount (Rs)
22/03-04-2019	310/25-10-2018 & 311/25-10-2018	i.)Prasad Printing Press for printing of certificates ii. Arya Printers for printing of certificates and invitation cards. 1,125 (525+600) + 1350	2,475
24/10-04-2019	86/30-03-2017	Sri Lakshmi ganapati stationary and xerox for research publication colour printing(370*8rs) and text book printing (150*8)	4,240
61/18-05-2019	540/27-02-2019	Prasad Printing Press for printing 100 certificates and notepads 1,500 +2400	3,900
283/20-11-2019	714/15-07-2019	Prasad Printing Press for printing 500 certificates	6,000
TOTAL			16,615

2. UGC Account

(Para – 7)

Vr No/ Date	Bill No/Date	Name of the Firm	Description	Amount (Rs)
82/ 15-07-2019	98/05-04-2017	Arya printers	For printing of edited volume	4,500
	72/06-05-2017	Arya printers	For printing of annual report	2,000
	37/02-06-2017	Arya printers	For printing of edited volume	4,500
	407/09-08-2017	Sai Digitals	For printing of flexes	600
	972/11-08-2017	Sai Digitals	For printing of Certificates	900
	175/21-11-2017	Arya printers	For printing of certificates	800
	176/18-02-2018	Arya printers	For printing of certificates	2,000
	178/05-03-2018	Arya printers	For printing of certificates, invitations	1,900
	184/21-03-2018	Arya printers	For printing of souvenir certificates, invitations	11,400
	TOTAL			

APPENDIX - XIV

(Para No : 14 - 4)

1. Engineering Men's Hostel Account

(Para – 3)

Vr No.	Date	To whom paid	Nature of expenditure	Amount (Rs)
70	24-07-2019	M/s Velugu Kiranam	Greetings to the Chief Minister of Andhra Pradesh	2,000
71	26-07-2019	M/s Andhra Jyoti	Independence Day Greetings	1,000
104	26-08-2019	M/s Jagati Publications Ltd.	Independence Day Greetings	1,000
110	30-08-2019	M/s Vaartha	New Year Greetings	2,000
240	24-01-2020	M/s Flashmail Ad Agency.	New Year Greetings	1,500
242	25-01-2020	M/s Andhra Prabha	Greetings to Vice Chancellor	2,000
TOTAL				9,500

2. Science College Hostel Account

(Para – 3)

Vr No.	Date	Details	Amount (Rs)
860	06-07-2019	M/s Ushodaya Enterprises Greetings to the Registrar	2,000
890	28-08-2019	M/s Jagathi Publications Independence Day Greetings	1,000
1034	18-01-2020	M/s AGA Publications New Year Greetings	2,000
1046	23-01-2020	M/s Flashmail Ad Agency Advertisement on New Year Calender	2,000
TOTAL			7000

3. Arts & Commerce Hostel Account

(Para – 9)

Vr No	Date	To whom paid	Details	Amount (Rs)
3960	14-05-2019	M/s Jagati Publications Ltd.,	Greetings on the eve of Ugadi-2019	1,000
3980	06-07-2019	M/s Velugu Kiranam	Greetings to the Chief Minister of Andhra Pradesh	3,000
3986	18-07-2019	M/s Ushodaya Enterprises Pvt. Ltd.,	Wishes to newly appointed Registrar	2,000
4011	07-08-2019	M/s Flashmail Add Agency.,	Greetings to Vice Chancellor	2,000
4020	22-08-2019	M/s Vijaya Bavutaa Telugu Fortnightly Add Agency.,	73 rd Independence Day wishes to V.C	1,500
15	06-09-2019	M/s Jagati Publications Ltd.,	On the eve of Independence Day-2019	1,000
24	20-09-2019	M/s Spark Advertising and Marketing Agency.,	On the eve of 73 rd Independence Day-2019	1,000
90	17-01-2020	M/s AGA Publications Ltd.,	On the eve of New Year-2020	2,000
94	22-01-2020	M/s Flashmail Add Agency.,	On the eve of New Year-2020	2,000
95		M/s Vijaya Bavutaa Telugu Fortnightly Add Agency.,	On the eve of New Year-2020	2,000
96		M/s Praiasakti Printers & Publishers Pvt.Ltd.,	On the eve of New Year-2020	3,000
TOTAL				20,500

APPENDIX - XV

(Para No : 14 - 8)

1. Investment Account

(Para – 2)

Sl. No	Name of the Bank	FDR No.	Date of Investment	Date of Maturity	Maturity Value	Amount Realized	I.T. deducted by Bank (Rs)
1.	AB Sivaji palem	2195201000 19449	11-6-18	11-6-19	30,11,892	30,10,751	1,141
2.	IB Bank SM Peta	6327720980	31-3-15	31-3-20	49,48,351	49,07,545	40,806
3.	IB Bank SM Peta	0688920632 7788871	31-3-15	31-3-20	1,54,15,424	1,52,88,303	1,27,121
4.	IB Bank SM Peta	0688920632 7788882	31-3-15	31-3-20	1,54,15,424	1,52,88,303	1,27,121
5.	I.B. Bank M.R.Peta	0321109632 6781093	27-3-15	27-3-20	24,50,277	23,30,899	1,19,378
6.	I.B. Bank M.R.Peta	0321111632 680555	27-3-15	27-3-20	26,54,467	25,25,141	1,29,326
7.	I.B. Bank M.R.Peta	0321114632 6780805	27-3-15	27-3-20	24,50,277	23,30,899	1,19,378
8.	I.B. Bank M.R.Peta	0321140632 7734799	29-3-15	29-3-20	20,41,898	19,42,244	99,654
9.	I.B. Bank M.R.Peta	0321140632 7734234	29-3-15	29-3-20	20,41,898	19,42,244	99,654
10.	I.B. Bank M.R.Peta	0321140632 7735103	29-3-15	29-3-20	20,41,898	19,42,244	99,654
11.	I.B. Bank M.R.Peta	0321143632 7782926	31-3-15	31-3-20	1,54,15,424	1,46,61,810	7,53,614
12.	I.B. Bank M.R.Peta	0321143632 7782960	31-3-15	31-3-20	1,54,15,424	1,46,61,810	7,53,614
13.	I.B. Bank M.R.Peta	0321145632 7783088	31-3-15	31-3-20	1,49,99,347	1,42,66,073	7,33,274
14	SBI AU Campus	3490197859 7	30-4-15	30-4-19	1,39,99,519	1,37,92,218	2,07,301
15	AB Engg. Campus	1333201000 67400	4-4-18	4-10-19	5,54,48,118	5,53,92,655	55,526
16	AB Engg. Campus	1333201000 67419	4-4-18	4-10-19	5,54,48,118	5,53,92,655	55,526

17	AB Engg. Campus	2010006751 6	4-4-18	4-10-19	1,69,43,992	1,69,15,756	28,236
18.	AB AU Campus	2010021819 2, 9614,9623,9 632,	18-8-18	25-9-19	2,13,65,828	2,13,49,521	16,307
19.	AB Engg. Campus/ Corpus Fund	1333201000 55575	12-8-16	12-8-19	1,17,20,512	1,16,99,689	20,823
20	AB Engg. Campus/ GLREV	1333201000 61442	7-4-17	8-4-19	1,26,60,013	1,12,46,643	19,370
21	AB Engg. Campus/ GLREV	1333201000 61433	7-4-17	8-4-19	1,26,60,013	1,12,46,643	19,370
22	AB Engg. Campus/ GLREV	1333201000 61460	7-4-17	7-4-19	1,00,14,234	99,97,016	17,218
TOTAL							36,43,412

APPENDIX - XVI

(Para No : 22 - 1)

1. Dr BR Ambedkar College of Law Account

(Para – 2)

Date	DD No	Name	Amount (Rs)	Date Sent to Bank
27-03-2019	703774	G.Sudha, Ph.D	33,000	12-06-2019
	703775	K.S.Indrani, Ph.D	33,000	
15-04-2019	257103	A.Sahitya, LLB	20,000	
03-05-2019	258631	B.L.Boy, LLM	9,000	
06-05-2019	259001	J.L.Jyothirmai, LLM	20,000	
	259005		10,000	
31-07-2019	410142	Syed Sufiya, LLB	20,000	09-09-2019
02-08-2019	264265	K.Jaikar, LLB	23,500	
05-08-2019	375989	P.Siri, LLB	20,000	
	294311	S.R.Teja, LLB	20,000	
	875454	T.Sinduja, LLB	20,000	
30-07-2019	531375	T.Vishnu Priya, LLB	31,680	
07-08-2019	264592	M.Harini,LLB	20,000	
	264591	V.B.Kumar, LLB	20,000	
08-08-2019	264666	R.Kiranmai, LLB	20,000	
	264690	CH.Jyothika, LLB	20,000	
	264691	CH.Jyothika, LLB	20,000	
	264689	G.J.Prasad, LLB	20,000	
	264688	G.J.Prasad, LLB	20,000	
18-09-2019	832227	G.N.Naidu, SF	20,000	18-10-2019
	266957	P.J.Babu, SF	20,000	
19-09-2019	266864	MNK.Reddy, SF	20,000	
	266866	MNK.Reddy, SF	20,000	
	267001	A.S.Vaishnavi, SF	20,000	
20-09-2019	267028	P.Anjanaiyulu, SF	29,000	
	267029	P.Anjanaiyulu, SF	20,000	
	267031	G.J.D.S.Prasad, SF	20,000	
TOTAL			5,69,180	

2. Research Scholars Hostel Account

(Para – 3)

Sl No.	DD No	Date of Received	Amount (Rs)	Date sent to Bank
01	265753	30-08-2019	6,850	21-09-2019
02	265677	29-08-2019	6,850	
03	265626	28-08-2019	6,850	
04	265733	30-08-2019	6,850	
05	265734	30-08-2019	6,850	
06	265731	30-08-2019	6,850	
07	265627	28-08-2019	6,850	
08	265711	29-08-2019	6,800	
09	265735	30-08-2019	6,850	
10	267555	30-09-2019	6,850	24-10-2019
11	267545	30-09-2019	6,850	
12	267544	30-09-2019	6,850	
13	267547	30-09-2019	6,850	
14	267563	30-09-2019	6,850	
15	267781	03-10-2019	6,850	
16	267554	30-09-2019	6,850	
17	267551	30-09-2019	6,850	
18	267546	30-09-2019	6,850	
19	267550	30-09-2019	6,850	
20	267443	27-09-2019	6,850	
21	267431	27-09-2019	6,850	
22	267432	27-09-2019	6,850	
23	267560	30-09-2019	6,850	
24	273521	12-12-2019	6,850	13-02-2020
TOTAL			1,64,350	

3. School of Distance Education Account

(Para – 6)

List No	Total DDs	Amount (Rs)	Date Received	Date Remitted
369	49	1,04,720	10-03-2020	8-05-2020
370	76	1,60,615		
371	97	1,74,210		
372	36	1,05,220		
373	121	2,52,065		
374	30	81,250		
375	106	1,84,640		
376	65	1,56,680		
377	131	2,72,420		
378	230	5,29,240		
379	92	1,79,800		
380	74	1,24,810		
381	100	1,54,970		
382	43	91,600		
383	50	68,800		
384	28	51,705		

**DEPUTY DIRECTOR
STATE AUDIT : ANDHRA UNIVERSITY
VISAKHAPATNAM**