AUDIT REPORT ON THE ACCOUNTS OF THE ADIKAVI NANNAYA UNIVERSITY UNIVERSITIES, RAJAHMUNDRY (URBAN) MANDAL. EAST GODAVARI-KAKINADA DISTRICT FOR THE YEAR 2016-17

ADIKAVI NANNAYA UNIVERSITY UNIVERSITIES, RAJAHMUNDRY (URBAN) MANDAL, EAST GODAVARI-KAKINADA DISTRICT FOR THE YEAR 2016-17

File Number: SA/EG/RAJAHMUNDRY (URBAN)/UNIV(1)/ADIKAVI NANNAYA UNIVERSITY/2016-17

Name Of the Auditor (s):

1. Mr/Mrs DHARMARAJU - AUDIT OFFICER

Date Of Audit :

From 24-01-2018 To 06-02-2018

Date Of Audit :

From 24-01-2018 To 06-02-2018

Name (s) of Executive Authorities:

1.Mr M.Mutyalanaidu - Vice Chancellor From 01-04-2016 To 31-03-2017

2.Mr En.N.Dhanunjaya rao, - registrar i/c From 30-06-2016 To 21-08-2016

3.Mr A.Narsimha Rao, - Registrar From 22-08-2016 To 31-03-2017

GENERAL FUND

Para Number : 1

OTHERS (Code: 18) Rs: 0

SCOPE OF AUDIT: Adikavi Nannayya University, Rajamahendravaram was established on 22nd April.2006 by the State Government of Andhra Pradesh in the Godavari Region at Rajamahendravaram, East Godavari District, Andhra Pradesh to promote higher education. Current audit period is 2016-2017 i.e. 01.04.2016 to 31.03.2017. the present audit was taken under A.P.State Audit Act.1989 and and A.P.State Audit Rules.2000.

The Report has been prepared on the basis of the information and annual account furnished (except the Accounts of The Principal, UCST Scholarship and The Principal, UCAC Scholarships which were taken into annual account but connected records not produced) and records made available and produced by the University authorities. The Assistant Audit Officer, State Audit, Rajamahendravaram disclaims any responsibility for any misinformation or non-information on the part of the University.

III. GENERAL FINANCIAL REVIEW AND BUGET:

The University was constituted under Act 28 of 2006 by the Govt, of Andhra Pradesh and commenced functioning from 26-05-2006. The closing balance of the Block Grant, Revenue Account, Academic Fee & Examination Fee Cash Books as on 31-03-2017 viz. Rs.8,13,56,90,965.11 is in agreement with the bank closing balances for 31st March 2017 after allowing the uncashed cheques at the close of the year as detailed below.

Registrar ADIKAVI NANNAYA UNIVERS Closing balance Renausan-533 296. E.G.Dr. - -SI No. Name of the Account 01 one A N U Block Grant A/C ADIKAVI HANNAYA UNIVERSITY RAJAMAHENDRAYARAM - 533 296

02	A N U GENERAL Revenue A/C	51,39,713.39
03	A N U Academic A/C	6,89,936.00
04	A N U Exams A/C	61,67,498.25
05	A N U Scholarship A/C (SBI)	39,11,453.00
06	A N U Scholarship A/C (AB)	63,069.00
07	A N U Deposits & Suspense A/c	5,34,23,950.88
08	ANU CET A/C	0.00
09	A N U Affiliated Colleges Inspection Fee A/C	3,33,864.00
10	A N U Endowment A/C	7,73,189.24
11	A N U Affiliated Development Fund A/c	6,50,659.50
12	A N U PD A/c	91,62,528.00
13	AKNU Hostel A/c	0.00
14	AKNU Transport Fare a/c	10,74,022.00
15	AKNU Development Cell fund a/c	52,134.00
16	Nannaya CET (AB)	1,07,16,635.96
17	Nannaya CET (SBI)	3,505.00
18	AKNU Depreciation replacement Fund	2,001.50
19	A.K.N.U Health Centre	81,040.00
20	U.G.C	20.50
21	ANUR N.S.S. Fund a/c	47,30,617.00
22	AKNU P.C Examination A/cs	12,134.00
23	The Principal UCEd & UCAC Academic	13,38,699.00
24	The Principal UCEngg Academic	11,29,860.00
25	The Principal UCAC Scholarship	39,18,779.00
26	The Principal UGST Academic	4,97,430.00
27	The Principal UCST Scholarship	57,03,358.00
28	The Principal UCEngg Scholarship	4,76,080.50
29	The Principal UCEd Scholarship	18,78,343.50
30	The Principal EGMB Geology, MOES Project	17,57,200.00
	Total:	8,13,56,90,965.1

IV.GRANTS-IN-AID:

The grants-in-aid were received for different purposes the details of which are given. A list of grants received, expenditure incurred and the Balance left is given below.

SI No	Purpose	O.B	Receipt	Expenditure	Balance	Refund	% of utilisation
1.	Block Grant	232.71	800.89	813.57	220.03		78%
2	General Revenue a/c	34.73	1798.07	1781.40	51.40		90%
3	P.D. Account	61.40	1046.93	1016.71	91.62		82%

ADIKAVI NANNAYA IJNIVEGETA

Para Number: Lagran Officer
VARIATION DIKAN HANNAYA UNIVERSITY

01) VARIATION ACCOUNT FIGURES - SOME OF THE ACCOUNTS SHOWN IN THE ANNUAL STA . WARRYAND TO THE MAIL OF THE

ACCOUNT WAS NEWLY ADOPTED FROM DEGREE, P.G.COLLEGES AND ENGINEERING COLLEGES LOCATED IN THE CAMPUS - OPENING BALANCES FOR THE YEAR 2016-17 NOT VERIFIED.

During the course of audit it was noticed that the following scholarship accounts from P.G. Colleges, Engineering Colleges and Degree Colleges in the premises of the university were taken in to annual account along with Opening Balances, which was not mentioned in the previous year account. As seen from the records it was noticed that, the following accounts were previously maintained by the concerned colleges separately. Subsequently the university authorities have taken over all the accounts maintained by the colleges in the premises of the University and the opening balances of the respected accounts were adopted into annual account. Hence the correctness of the Opening balances are not verified in the audit. Hence any loss sustained in this regard would need to be recovered from the person or persons responsible.

SI No	Purpose	O.B	Receipt	Expenditure	Balance
1.	The Principal, UCEd & UCAC Academic	5000	1401302	67603	133869
2	The Principal, UCST Academic	5000	550277	57847	497430
3	The Principal, UCEngg Academic	5000	1200500	75640	1129860
4	The Principal, UCST Scholarship	3785372	5535118	3617132	5703358
5	The Principal, UCAC Scholarship	2112089	3095860	1289170	3918779
6	The Principal, UCEng Scholarship	0	498688	22607.50	476080.50
7	The Principal, UCEd Scholarship	354848	1606040	82544.50	1878343.50
8	The Principal, EGMB Geology, MOES Project	0	1757200	0.00	1757200
9	ANUR NSS account	271422	18682544	14223369	4730617

02) VARIATION IN ACCOUNT FIGURES - NANNAYYA CET (AB) CLOSING BALANCES OF THE PREVIOUS YEAR WAS NOT TAKEN AS OPENING BALANCES OF THE 2016-17 - NEEDS RECTIFICATION.

During the course of audit on verification of the Nannayya Cet account it is noticed that the closing balances of the Nannayya Cet (AB) for the year 2015-16 is Rs.5,84,378.50 but the opening balances of the Nannayya Cet (AB) for the year 2016-17 was taken as Rs.5,94,378.50. The University authorities have not explained the difference of Rs.10,000.00 excess shown in this year to audit. Hence early action would need to rectify the defect and produce to audit.

Para Number: 3

DIVERSION OF GRANTS/FUNDS (Code: 3) Rs: 0

03) DIVERSION OF GRANTS - AMOUNT DRAWN AND PAID FROM COLLEGE DEVELOPMENTCOUNCEL FUND (C.D.C) - INSTEAD OF INSPECTION FEE FUND ACCOUNT - NEEDS REIMPURSSEMENT

SER SYNKO AVAIMA

FINANCE OFFICER
ADIKAVI MANNAYA UNIVERSITY
RAJAMANENDRAVARAM - 533 296

Registrar
ADIKAVI NANNAYA UNIVERSITY
RAJAWAHENGRAVARAM-533 296, E.G.D.L.A.P. WALL

During the course of audit it was noticed that, the following amount of Rs.3,81,450-00 were drawn from the college Development Council Fund (C.D.C) account and paid towards inspection fee to the teaching staff for conducting Degree and P.G. Colleges inspections situated in east and west Godavari Districts against the A.K.N.U affiliated colleges inspection fee fund account.

Hence the executive authority may take appropriate steps to reimburse the said amount from inspection fee fund account and credited to C.D.C Funds.

/r.N and Date	Particulars	Amount	Cheque No.
17/13-03-2017	Remuneration of staff ratification of 79 various B.Ed., M.E.d., M.P.Ed., colleges in east and west Godavari Districts	1,65,975-00	901967
18/13-03-2017	Remuneration of staff ratification of 79 various B.Ed., M.E.d., M.P.Ed., colleges in east and west Godavari Districts	2,12,475-00	901968
19/13-03-2017	Prof.M.Syam Babu Physical Director, A.U.towards remuneration of staff ratification of 79 various B.Ed., M.E.d., M.P.Ed., colleges in east and west Godavari Districts	3,000-00	901969
	Total	3,81,450-00	

04) AMOUNT TRANSFERRED TO MAINTENANCE ACCOUNT FROM DIFFERENT ACCOUNTS ON RE-IMBURSEMENT BASIS-BUT NOT RE-IMBURSED-NEEDS ACTION: RS.

During the course of audit for the year 2016-17, on verification of the cash book, it was noticed that an amount of Rs. 10,09,30,807.00 was transferred to Maintenance Account from the following accounts on re-imbursement basis so as to meet the daily maintenance expenditure. But till to the date of audit no amount was get reimbursed and not adjusted to concerned accounts. Hence the Executive authority may take appropriate steps to reimburse the amounts to concerned heads.

Vr.No & Date	Details of amount transferred from which account	Amount Transferred
8/13-4-2016	Ch.No.906394 to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	3,04,56,442-00
9/18-4-2016	WORKS DE TON THE TON T	27,75,850-00 Registrar ADIKAVI NANNAYA U

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62/30-06-2016	Ch.No.907648 to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	1,89,25,836-00
64/2-07-2016	Ch.No.907650 to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	54,93,710-00
80/25-07-2016	Ch.No.907666 to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	54,04,224-00
118/3-09-2016	Ch.No.907854 to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	1,13,87,711-00
144/28-10- 2016	Ch.No.907880 to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	1,05,19,983-00
203/20-01- 2017	Through letter Transfer to AKNU General Revenue a/c No.11105210419 towards amount transfer from AKNU Examination A/c to AKNU General Revenue A/c for civil works	1,42,67,776-00
	Total	10,09,30,807-00

Para Number : 4

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code: 7) Rs: 0

05) Affiliation Fee Pending Collection-Needs Early Reimbursement for Rs.

During the course of audit it is noticed that, accordingly 248 Degree colleges functioning in East Godavari (139) and West Godavari (109) districts were affiliated to the university from the academic year 2016-17 only. All such colleges were required to pay affiliation fee as prescribed from time to time. The latest position of Demand, Collection and Balance of affiliation fee for the year 2016-17 was given below.

-				and the second second second	Contraction of	istrict	TOTAL	I Rs. In La	ichs
De	emand	Collection	Balance	D	C	В	D	C	В
Total:	- 27						0 1		A

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 206 ADIKAVI NANNATA UN

THE REMOTE BANKETS

Registrar
ADIKAVI NANNAYA UNIVERSITY

It can be seen from the above table that affiliation fee amounting to Rs-----... was not collected from colleges functioning in East Godavari and West Godavari Districts as on 31st March.2017.

Hence the University authorities may take immediate steps to realize the pending affiliation fee from the colleges and details intimated to audit along with collection particulars of affiliation fee receivable from the colleges concerned.

Para Number: 5

ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 624000

06) GENERAL REVENUE-ADVANCES PAID - BUT NOT ADJUSTED - Rs.6,24,000.00

The following amounts were drawn and paid towards advances to the individuals concerned for various purposes from AKNU General Revenue grant. But the said amounts were not got adjusted, though much time lapsed which is irregular. Further it was noticed that without adjusting the first advance within the stipulated period of three months, 2nd advances also sanctioned to some persons / department which is irregular. Action would need to be taken to recover/ adjust the said amounts to ANU Block grant account and the fact may be intimated to

dit.	Particulars	Amount Rs.
Vr.No.&Date 120/05.10.16	The Principal Sri Y.N.Degree College, Narsapur towards advance for inter collegiate tournament at Madhurai Kamaraju University, Madhurai from 03.10.2016 to 07.10.16	40,000.00
122/05.10.16	The Secretary, Sports Board, ANUR towards advance for inter collegiate tournament at VEL Tech Univieristy, Chennai from 08.10.16 to 11.10.16 (Chess M&W)	80,000.00
125/18.10.16	The Principal, Dr B.V.Raju Institute of Computer Education, Bhimavaram towards advance for South Zone University tournaments of Cross County (M&W) at Rajiv Gandhi University of Health and Sciences on 28.10.16	56,000.00
126/18,10.16	Secretary, Sports Board, ANUR towards advance for inter colligate tournament at Satyabama University, Chennai from 10.10.16 to 15.10.16 for Cricket (W) & Punjab University from 16.10.16 to 21.10.16	1,00,000.00
166/06.12.16	The Secretary, Sports Board, ANUR towards advance for conducting different south zone inter university tournaments selection of table tennins (M&W) at Anna University, Chennai	92,000.00
188/13.12.16	Advance to the Principal, Ch.S.D.St.Herisab College (A), Eluru for Kho-Kho Women at Chettinadu health city, Kanchipuram	56,000.00
190/13,12.16	Advance to the Principal, M.R.College, Peddapuram for Kabaddi (M) at Veltech University, Chennai.	60,0000.00
191/13.12.16	Advance to the American for Advance (M) at Ann University, Chennai.	48,000.00

ADIKAVI NANNAYA UNIVERSITE

265/06.02.17	The Secretary, Sports Board, A.K.N.U towards advance for prepare Basket Boards, Frames, Fixing, Paining and other miscellaneous work	60,000.00
313/20.03.17	The Secretary, Sports Board, A.K.N.U towards advance to conduct the different South Zone inter University tournament of tares wondo (M &W) at M.D.University	32,000.00
	TOTAL:	6,24,000.00

Para Number : 6

ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 93000

07) BLOCK GRANT-ADVANCES PAID - BUT NOT ADJUSTED - Rs. 93,000-00

During verification of register of advances of Block grant account, it was found that the following amounts were drawn and paid towards advances to the fallowing individuals for various purposes from AKNU Block grant. But the said amounts were not got adjusted, though much time lapsed which is irregular. Due to non adjustment of advances within the stipulated period of one month ,the fact of utilization of these advances for the intended purpose could not be verified(As per the procedure prescribed under para70 of chapter xxv of code of university). Further due to non submission of detailed bills with sub vouchers by the officials concerned, the details of funds remaining unspent could not also be worked out.. Further it is also noticed that in some cases, without adjusting the first advance within the stipulated period , 2nd advances also sanctioned which is irregular. Action would need to be taken to recover/ adjust the said amounts to ANU Block grant account and the fact may be intimated to audit.

5.no	Vr.No.&Date	Particulars	Amount Rs.
1	1/4-4-2016	The principal UCAC, Advance for Babu jagajjivan roy Jayanthi.	4000/-
2	118/9-5-2016	Dr,. Jaganmohan reddy,placement officer, Advance for contingencies.	15000/-
3	350/17-8-2016	Dr. K.V.Swamy, Director & Member secretary,International Quality Assurance, Advance for contingencies.	5000/-
4.	536/27-10-2016	DrK.V.N.D.Vara Prasad,Prof.AKNU,Advance for purchase of household items.	5000/-
5.	782/4-2-2017	Dr.V.Padmavathi, course coordinator, dept. of botony, Advance for study tour of botony students to Tirupathi.	17,000/-

Para Number: 7

VIOLATION OF RULES (Code: 9) Rs: 1500

P (code:9[19])

08) BLOCK GRANT- ADVANCES PAID TO NSS UNITS AND THE ADVANCES WERE REMITTED BACK TO BLOCK GRANT ACCOUNT AFTER LONG TIME WITHOUT UTILISATION - AMOUNT KEPT IN CASH ON HAND FOR LONG TIME, NO PENAL INTEREST WORKED OUT AND RECOVERED -IRREGULAR -

Rs. 1,500-00

Registrar

Loopeel amounts were drawn and paid towards advantage AND NAVARY HAVE THE TENTER OF THE PROPERTY OF TH es fearns ARCONU Block grant . But the amounts were not utilized for the intended purpose and also kept in hand for long time and finally remitted back to Block grant account nearly after/ one year of time period. Which is highly irregular. Though these advances were remitted back to Block grant account nearly after one year, no penal interest was worked out at the rate of 5% per annum(As per the procedure prescribed under para70 of chapter xxv of code of university) and recovered from the individual. Therefore action would need to be taken to recover the penal interest from the concerned individual and remitted to ANU Block grant account and the fact may be intimated to audit.

S.no	Vr.No.&Date	Particulars	Amount Rs.	Amount returned date.	Penal interest @5% p.a
1.	377/26-8-2016	Programme Manager ,NSS Unit-I	5000/-	8-8-2017	375.00
2.	378/26-8-2016	Programme Manager ,NSS Unit-I	5000/-	8-8-2017	375.00
3.	379/26-8-2016	Programme Manager ,NSS Unit-I	5000/-	8-8-2017	375.00
4.	380/26-8-2016	Programme Manager ,NSS Unit-I	5000/-	8-8-2017	375.00
		TOTAL	25,000/-		1500.00

Para Number: 8

VIOLATION OF RULES (Code: 9) Rs: 0

P (code:9[19])

09) BLOCK GRANT -BLOCK GRANT AMOUNT DIVERTED AND INVESTED IN THE SHAPE OF SURABHI ACCOUNTS(FDRS) FOR LONG TIME- - PURPOSE NOT SERVED,

During the course of audit, it was noticed that, Block Grant amount received from the Government for salaries and other developmental activities to the Adikavi Nannayya University, Rajamahendravaram was locked up in the shape of SURABHI ACCOUNTS(FDRS) for long time. But in the Books of Accounts, it was shown as expenditure. The said amount was withdrawn from the connected Bank Pass Book and invested in the shape of Term Deposits (SURABHI ACCOUNTS). Due to this, the purpose for which the grant was released was not served. The details of the amount kept under Term Deposits are shown below.

AMOUNT	SURABHI A/C NO	S.NO
14,67,515.00	33482710110	1
7,85,188.00	35971887145	2
5,18,227.00	36438102840	3
1,83,53,253.00	36688318718	9-4-
2,11,24,183.00	AND	

Para Number: 9

ADIKAYI NANNAYA HANYEDO

DIVERSION OF GRANTS/FUNDS (Code: 3) Rs: 0

10) GRANTS-DIVERSION OF GRANTS -BLOCK GRANT AMOUNT DIVERTED-IRREGULAR - NEEDS REIMBURSEMENT

Grant-in-aid is given for utilizing the amounts for specific purposes. Therefore they cannot be diverted for any other purpose vide rule 29 of the rules prescribed in Govt.Memo.No. 666/P&LA (Su) Dept.dt.27-9-1990 and Govt Memo. No. 1679 P&LA (S&D) Dept dt. 14.12.1961. But the University authorities have not followed the rules and diverted the following amounts from Block Grant to other funds. Diversion of Grants for the purposes other than that prescribed is highly irregular. During the year 2016-17, The following amount was drawn and transferred to AKNU depreciation fund account from AKNU Block grant .The amounts so diverted should be got reimbursed and credited to the original accounts and fact intimated to audit...

S.No.	Vr.No./Dt	Particulars	Amount Rs.
1	38/14-4-2016	Amount transferred to AKNU Equipment depreciation fund account	14,47,180.00

Para Number: 10

NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY

BILLS/CONTIGENT BILLS ETC. (Code: 10) Rs: 5116

DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code:10 [2])

11) PURCHASES - IT (INCOME TAX) NOT DEDUCTED FROM PURCHASE BILLS, EXCESS PAYMENTS MADE- NEEDS RECOVERY: Rs.5116-00

During the course of audit, it was noticed that the following amounts were drawn and paid towards various purchases from the PD account of Adikavi Nannayya University, Rajamahendravaram.

As per section 194c of income tax act 1961, IT has to be recovered @ 2% from the firms on each purchase bill. As verified from the connected vouchers, it was noticed that the following purchases were made without deducting the IT from purchase bills, therefore excess payments were made.

Hence action would need to be taken to recover the IT from the firms and remit the same to IT department, and the fact may be intimated to audit.

S.no	Vr.No.&Date	Particulars	Amount paid, Rs.	IT to be deducted.
1.	10/18-07-2016 UBLESH AVARIEN WARIDA	M/S Kaveri furniture ,Rajamahendravaram, for supply of furniture for English language lab.	1,80,200.00	3604.00
2.	18/11-8-2016	Southern agensies, Rajamahendravaram, for supply of furniture	75,596.00	1512.00
	Λ	TOTAL		5116.00

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 296

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM 533,296, E.G.D.L.A.P. Incide Para Number : II

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 494449

12) PURCHASE OF FURNITURE - TENDERS NOT CALLED FOR - IREGULAR, Rs.4,94,449/-

During the course of audit ,it was noticed that the following amounts were drawn and paid towards purchase of furniture to Adikavi Nannayya University, Rajamahendravaram from PD account.

As verified from the connected vouchers, it was noticed that the following purchases were made without calling tenders / quotations. According to Article 125 of A.P. Financial Code-Vol-I, if the value of the Articles to be purchased has more than Rs.25,000/-, such purchases should be done through tender system and rules were also issued in GO.MS.No.1202 P&CA dt:06.12.1959 relating to the invitations and acceptance of tender for purchase of materials. But the authorities were not followed the same.

SI.No.	Vr.No & Date	Prticulars	Amount in Rs.
01	45/18-11-2016	M/S Southern agencies, towards cost of 20 no of tables.	2,64,933.00
02	67/8-3-2017	Laxmi Mounica enterprises, cost of furniture at library.	1,32,496.00
03	65/8-3-2017	Tamanna enter prizes, cost of tables	97,020.00
03	03/0-3-2027	TOTAL:	4,94,449.00

Para Number: 12

VIOLATION OF RULES (Code: 9) Rs: 0

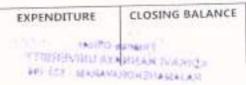
P (code:9[19])

13)SCHOLARSHIP ACCOUNTS -CASHBOOK NOT PROPERLY MAINTAINED-SCHOLARSHIP AMOUNTS NOT TRANSFERRED TO ACADEMIC FEE ACCOUNT-HUGE

BALANCES KEPT IN BANK ACCOUNTS - IRREGULAR During the audit, It was observed that the cash books relating to scholarship accounts of university college of engineering university college of arts & commerce and university college of science &technology were not properly maintained, particulars of scholarship amounts adjusted in bank accounts were not written in cash books and also cash book and pass book balances were not reconciled .Therefore the above scholarship accounts could not be certified in audit. The receipt and charges particulars of scholarship accounts of university colleges are given below(as per annual account). Scholarship consists of MTF (maintainance transfer fund) and RTF(reimbursement tution fee).SC,ST,OBC students are eligible for both MTF and RTF , where as EBC students are eligible for RTF only.Government sanctions scholarships to reservation candidates after submitting the required certificates through E-PASS. The respective university branch will transfer the RTF amount to Academic fee account ,MTF amount to Hostel account after obtaining the signature of each student.sometimes after completion of course, students if they do not get their RTF amount in time then they pay their own money towards academic fee in order to get certificates, . The respective university branch will give that amount to students later. On verification of scholarship accounts of university college of engineering university college of arts & commerce and university college of science & technology , it was found that huge amounts of RTF scholarship amounts adjusted in bank accounts were not transferred to Academic fee account. When the same was Questioned in audit they replied that the RTF amounts adjusted in bank accunts were vague. But it can not be considered as a valid reason. Therefore audit objection was raised in this matter. Hence early action would need to be taken by the university authorities to rectify the above defects or else the loss if any sustained in this regard would need to be recovered from the person or persons resposible and the result may be intimated to audit. Receipt and expenditure statement(As per annual account) for the year 2016-17.

Registrer
ADIKAVI NANNAYA UNIVERSITY
RAMMAHENDRAVARAM533 296.E.G.Dt., A.P.India

NAME OF THE UNIVERSITY COLLEGE OPENING BALANCERICAL PROPERTY OF THE PROPERTY AND THE PROPERTY OF THE PROPERTY



23				
Universit college of arts & commerce.	21,12,089.00	30,95,860.00	12,89,170.00	39,18,779.00
University college of engineering.	35,950.00	3,08,630.00	22,607.00	3,21,973.00
University college of science and technology	37,85,372.00	55,35,118.00	36,17,132.00	57,03,358.00
University college of Education.	354848.00	16,06,040.00	82,544.00	18,78,344.00

Para Number: 13

OTHERS (Code: 18) Rs: 0

14), PURCHASE OF PHOTO COPIER MACHINES - TENDERS NOT CALLED FOR -

IREGULAR, Rs1.87,920./-

During the course of audit, it was noticed that the fallowing amounts were drawn and paid towards purchase of photo copier machines to Adikavi Nannayya University, Rajamahendravaram from PD account.

As verified from the connected vouchers, it is noticed that the following purchases were made without calling tenders / quotations. According to Article 125 of A.P. Financial Code-Vol-I, if the value of the Articles to be purchased has more than Rs.25,000/-, such purchases should be done through tender system and rules were also issued in GO.MS.No.1202 P&CA dt;06.12.1959 relating to the invitations and acceptance of tender for purchase of materials. But the authorities were not followed the same.

SI.No.	Vr.No & Date	Prticulars	Amount in Rs.
01	58/10-2-2017	M/S Acetech india pvt ltd.Rajamahendravaram, Cost of 2 photo copier machines.	1,87,920.00

In this connection, the correctness of the purchase at competitive rates could not be ascertained and the amount of Rs. 1,87,920 /- shall be held under objection.

Para Number: 14

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 953765

15) EXAMINATION ACCOUNT PURCHASES- PURCHASE OF FOR UNIVERSUTY - STOCK REGISTERS& FILES NOT PRODUCED - NEEDS RATIFICATION:

During the course of audit for the year 2016-17, on verification of cash book, vouchers and connected purchase files, it is noticed that an amount of Rs.9,53,765-00 was drawn and paid towards purchase of the following items of material like, computers, Printer machine, etc., from Examination account, during the year by confirming quotations as detailed below: **Examinations Account:**

5.NO.	Vr.No& Date	Details of Expenditure	Amount(Rs.)
1	27/13-05- 2016	M/s Computer India Hyderabad towards cost of LIPI Line Matrix Printer for the use at Computer section	7,89,700-00
ANT MINARY I	145/28-10- 2016 (ANII)A	M/s Sri padma Electronics Rajamahendravaram towards supply of drum and developer unit for Konica Minolta Bizhub 363 A3 photocopier machine use at	21,650-00 T. Registrar

ADIKAVI NANNAYA UNIVERSITIPUTET Section RAJAMAHENDRAVARAM - 533 296

ADIKAVI NANNAYA UNIVERSITY RATAMAHENDRAVARANTS33 296, E.G.Dt., A.P. India

3	147/1-11- 2016	M/s Ace Tech Product's India Pvt.Ltd., Rajamahendravaram towards supply of drum and developer unit and paper delivery assemble for Canon iR2202N photocopier which is in the UG Examination section	15,015-00
4	179/15-12- 2016	M/s Lipi Data Systems Ltd.,towards Annual Maintenance Charges for the period from 01-11-2016 to 31-10- 2016 for use at Computer Centre	62,100-00
5	224/31-01- 2017	M/s Lipi Data systems Ltd., towards Annual Maintenance Contract for a period one year i.e.from 19-02-2017 to 18-02-2017 for Lipi 6615 printer Sr.No.66155TFQH1117 at Computer Centre	62,100-00
6	224/5-03- 2017	M/s Sri padma Electronics,Rajamahendravaram towards supply of M100 toner cartridge and servicing to Epson M100 Printer in PG Exam.section and TN118 toner cartridge to Konica Minolta in Confidential section	3,200-00
-		Total	9,53,765-00

But the annual requirement was not assessed and not called for limited tenders before purchase of Items as the amount exceeded Rs. 20,000.00 but below 5 lakhs as prescribed in GO.Ms.No.489, fin & pl (TFR-I) Dept,dt.8-12-2008 read with Art. 124 and 125 of A.P. Fin. Code Vol-I or the material should be purchased from the state trading corporations or from state Government undertaking agencies. But the procedure was not followed. Further, Printer machine and purchased without calling for quotations, which is highly irregular and violation of Government orders. Further the stock entries and against purchases with signature of receipts are also not produced as per Art. 133, 145 of A.P.T.C., to audit for verification. Therefore, action would need to be taken to get the ratification orders from the competent authority and the fact furnished to audit and for there while purchasing any material or any things the procedure prescribed by the government may be followed properly.

Para Number: 15

VIOLATION OF RULES (Code: 9) Rs: 0

P (code:9[19])

16) UGC GRANT -UGC GRANT AMOUNT DIVERTED TO AKNU DEPOSITS AND SUSPENSE ACCOUNT LATER IT WAS INVESTED IN THE SHAPE OF FDRS FOR LONG TIME- - PURPOSE NOT SERVED.

During the course of audit, it was noticed that UGC Grant amount received from the University grants commission was not deposited in UGC grant account instead of that it was kept in AKNU deposits and suspense account and later the above amount was locked up in the shape of FDR-S. Grant-in-aid is given for utilizing the amounts for specific purposes. Therefore they cannot be diverted for any other purpose vide rule 29 of the rules prescribed in Govt.Memo.No. 666/P&LA (Su) Dept.dt.27-9-1990 and Govt Memo. No. 1679 P&LA (S&D) Dept dt. 14.12.1961. But the University authorities have not followed the rules and diverted the UGC Grant amount to other accounts. Diversion of Grants for the purposes other than that prescribed is highly irregular. During the year 2016-17 . The amounts so diverted should be got reimbursed and credited to the original accounts and fact intimated to audit... Registra ADIKAVI NANNAYA UNIVERS

The details of the FDR-S are shown below.

RAJAMAHENDRAVARAM-533 295 E.G.DL, A.F. AMOUNT OF THE HARAVARDOUBLAND

ADIKAN NANKAKA UNICE NO256

238120100010776	90,00,000.00
238120100010758	90,00,000.00
238120100010767	70,00,000.00
TOTAL	2,50,00,000.00
	238120100010758 238120100010767

17)GRANT AMOUNT DRAWN FROM PD ACCOUNT AND DESOPITED IN BANK ACCOUNT IRREGULAR NEEDS RECTEFICATION.

Govt. have sanctioned non - Plan grant and the amount was adjusted to the P.D account of the University. The University authorities have drawn the amount from the P.D account in lumpsum and deposited in Block grant account of the state bank of india Innispeta branch. The authority to deposit the grant amount in different banks was not pointed out to audit and as such lodging of the funds in other banks is irregular. Hence the authorities are advised to redeposit the all the amounts in PD account duly withdrawing the amounts from banks.

Para Number: 16

VIOLATION OF RULES (Code: 9) Rs: 0

P (code:9[19])

18) N.S.S. ACCOUNT - 155 NUMBER OF CHEQUES WERE ISSUED ON MARCH.2017 AND THE SAME WERE CANCELLED - REASONS FOR CANCELLATION NOT EXPLAINED TO AUDTI - PROCEDURE NOT FOLLOWED.

During the course of audit it is noticed that 158 number of cheques involving an amount of Rs.45,53,300.00 as detailed below were issued to various colleges under the control of Adikavi Nannayya University towards conducting NSS Camps, Youth Festivals and other activities conducted by the colleges on March.2017 and entered into cash book. Further it is noticed that all these 155 cheques were cancelled. The reasons for the cheques issued earlier and cancellation of cheques were not explained in audit. If any loss sustained in this regard would need to be recovered from the persons or persons responsible.

2016-17 cancelled	cheques list
907095	43500
907099	43500
907100	43500
907106	43500
907107	43500
907108	43500
907109	43500
907114	43500
907123	21000
907124	21000
907137	43500
907138	43500
907139 Ave	43500
907140	21000
907148	43500
907149	43500
909106	21000
909111	43500
909112	00015mol

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAYARAM - 533 296 Registrar
ADIKAVI NANNAYA UNIVERSITY
RAMMAHENDRAVARANI-533 296, EQ. Dt., A.P. Inside

Average Cost = Minimum + (Maximum - Minimum) (3/4 - X/60)

X = X is Length of Time scale - 5 i.e---29 - 5 = 24 (Sr.Auditor scale)

27 - 5 = 27 (Asst.Audit Officer)

Assistant Audit Officer: Rs.35120 + (87130-35120) (3/4 - 27/60)

= i.e., Rs.26,139/-

= Pay as on average Pay X No.of days /30

= Rs.26.139 X 05/30 Pav

= Rs. 4.357.00

DA

= Rs.26,139 X 12.052 X 5/30 = Rs. 525.00

HRA

= Rs.26.139 X 20% X5/30

= Rs. 871.00

CCA

= Rs.500 X 5/30

83.00

Total:

= Rs.

= -----,

Rs. 5,836.00---. I

Senior Auditor : Rs.22460 + (66330 - 22460) (3/4 - 29/60)

= Rs.17,909.00

= Pay as on average Pay X No.of days /30

Pay

= Rs.17,909 X 10/30

= Rs. 5,970.00

DA

= Rs.17,909 X 12.052% X 10/30

= ---- = Rs. 8.549.00

= Rs. 719.00

HRA

= Rs.26,139 X 20% X 10/30

= Rs. 1,743.00

CCA

Total:

= Rs.350 X 10/30

= Rs. 117.00

= i.e., Rs.8,549 X 4 Sr. Auditors = Rs.34,196,00--. II

= GRAND TOTAL (I + II)

= Rs.40,032.00

Para Number: 18

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 1429788

20) EXECUTION OF WORKS - IMPROVEMENTS TO WATER HARVESING POND - M.BOOKS AND FILES NOTPRODUCED -Rs.14,29,788.00

An expenditure of Rs.14,29,788.00 was incurred towards improvements to Water Harvesting pond in the premises of University Campus as detailed below. But the connected M.BOOKS, work and files, administrative sanctions and technical sanction were not produced to audit.

In absence of the above records and files the correctness of the expenditure of Rs.14,29,788.00 could not be ensured in Audit and as such held under objection.

SL.NO:	Vr.No & Date	Voucher details	Amount
1	63/12.07.16	Improvements to Water Harvesting Pond Ist & Part	13,97,763.00
. 2	161/05.12.16 278/16.02.17	-do-	32,025.00
		TOTAL:	14,29,788.00

Para Number: 19

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 187920

14) PURCHASE OF PHOTO COPIER MACHINES - TENDERS NOT CALLED FOR -

IREGULAR, Rs1.87.920./-A DIAM ELECTRICATION PROBLEMS

Finance Officer

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 296

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Registrar ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM 533 295, E.G.D.L. A.P. metis During the course of audit, it was noticed that the fallowing amounts were drawn and paid towards purchase of photo copier machines to Adikavi Nannayya University, Rajamahendravaram from PD account.

As verified from the connected vouchers, it is noticed that the following purchases were made without calling tenders / quotations. According to Article 125 of A.P. Financial Code-Vol-I, if the value of the Articles to be purchased has more than Rs.25,000/-, such purchases should be done through tender system and rules were also issued in GO.MS.No.1202 P&CA dt:06.12.1959 relating to the invitations and acceptance of tender for purchase of materials. But the authorities were not followed the same.

SI.No.	Vr.No & Date	Prticulars	Amount in Rs.
01	58/10-2-2017	M/S Acetech india pvt ltd.Rajamahendravaram, Cost of 2 photo copier machines.	1,87,920.00

In this connection, the correctness of the purchase at competitive rates could not be ascertained and the amount of Rs. 1,87,920 /- shall be held under objection.

Para Number: 20

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 200000000

21) AMOUNT DRAWN AND PAID TO EXECUTIVE ENGINEER (CPWD), VIJAYAWADA TOWARDS CONSTRUCTION OF WORKS - M.BOOKS AND CONNECTED FILES OR UTILISATION CERTIFICATE NOT SUBMITTED - NEEDS EARLY ACTION, Rs.2,00,00,000/-

During the course of audit it is noticed that an amount of Rs.2,00,00,000/(Chq.No.544809/07.10.2016) was drawn and paid vide vr.no.124/07.10.2016 to the Executive Engineer (CPWD), Vijayawada towards constructions of works in the University Site, Rajamahendravaram.

But as on the date of audit university authorities have not obtained the completion report and utilization certificate from the E.E. (CPWD), Vijayawada and not produced to audit.

Hence the University authorities may take immediate steps to obtain the connected files and records and produced to audit. If any loss sustained in this regard would need to be recovered from the person or persons responsible.

Para Number: 21

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 2777727

22) EXECUTION OF WORKS - THE FOLLOWING M.BOOKS AND FILES WERE NOT PRODUCED - Rs,27,77,727,00

An amount of Rs.27,77,727.00 was incurred towards construction of various works in the premises of University Campus as detailed below. But the connected Estimates, M.Books and files were not produced to audit.

In absence of the above records and files the correctness of the expenditure of Rs.27,77,727.00 could not be ensured in Audit and as such held under objection.

SL.NO:	Vr.No & Date	Voucher details	Amount
01	219/06.01.17	M/S Sri Sai Agencies towards providing Plumbing , Sanitation and Electrification works for chemistry labs of Science College.	Rs.7,76,445.00
02	224/06.01.17	M/S Golden catering equipment, Visakhapatnam towards providing Plumbing Gas Pipeline for Chemistry labs of Science College.	Rs.3,79,444.00 Registra ADIKAVI NANNAYA RAMMAHENDRAMARAHISSB
03	248/24.01.17	M65 Sri SapAgeneral Towards providing	Rs.86,504.00

6		Electrification works to Physics Lab in Engineering College.	
04	230/04.02.17	Advances for various Civil & Electrical Works including of Vehicles	Rs.50,000.00
05	254/04.02.17	M/S Abhaya Group, Rajahmundry towards Final Payment of Construction of China Gate.	Rs.4,67,202.00
06	259/04.02.17	M/S Abhaya Group, Rajahmundry towards Final Payment of Construction of Nizam Gate.	Rs.4,71,862.00
07	288/25.02.17	M/S Sri Sai Agencies, Rajahmundry towards providing Plumbing & Sanitation work at Zoology Lab-1	Rs.5,46,270.00
		TOTAL:	27,77,727.00

Para Number: 22

OTHERS (Code: 18) Rs: 0

23) MAINTENANCE OF STORES AND STOCK ACCOUNTS WAS POOR

As verified from the stores and stock registers relating to stores revealed the following deficiencies:

- The maintenance of stores and stock accounts in the University was very poor. The stock registers
 were not being regularly maintained and updated periodically. Many items were not even being
 entered in the stock registers. The University Guest House did not maintain any stock registers for
 stores during the year.
- Physical verification of stores, stock, furniture and equipment was not conducted in most of the departments in the University.
- Idle equipment (Computers and peripherals) pertaining to the University Library and damaged/old furniture were dumped in Chief wardens Office and Guest House.

The University accepted the audit point and assured to carry out necessary measures for periodical physical verification of stock and stores and disposal of unserviceable articles. Hence the said defects may be rectified and see that the same will not be recurred in future. The loss if any due to the sane said defects may be worked out and recovered from the person or persons responsible and made good to Block Grant

24)Stock Verification-Annual Stock Verification Certificate not Endorsed in the Stock Registers.

It was noticed during the course of audit that the stock verification certificates of the consumable and un consumable articles were not noted in the Stock register at the end of the financial year. In the absence of the certification, the correctness of stock recorded in the registers could not be established or certified in audit. Action would need to be taken to endorse the stock verification certificates in the Stock Register and produced them for verification to audit. The loss if any sustained in this regard would need be realized from the person or persons responsible.

25 LIBRARY - ACCESSION REGISTER - NOT MAITAINED PROPERLY

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 296

Registrar
ADIKAVI NANNAYA UNIVERSITY
RAJAMAHENDRAMARAMIS33 296 EGDR, AP India

As verified from the Library Stock register, it is noticed that certain defects were pointed out which needs rectification.

- 1. The stock of library books shall be verified at least once in a year by the librarian and the fact of availability of all books with reference to the Register is recorded in the stock Register of Library books (i.c.Accession Register).
- All fresh purchases of Library books have been entered in the accession register.
- 3. Expenditure on contingencies and certain miscellaneous items incurred towards binding /stitching of Library books if any, is covered by sanctions of the concerned authorities depending on the monetary value.
- Deposits as prescribed in the rules have been obtained from the students for issue of books.
- 5. Fines have been collected from students in cases where there are delays in return of Library Books.

Hence the said defects may be rectified and see that the seen will not be received in future. The loss if any due to the said defects may be worked out and recovered from the person or persons responsible and made good to Block Grant

26) GRANTS - AMOUNT DRAWN AND INVESTED AS FDR IN VARIOUS BANKS - RATE OF INTEREST NOT OBSERVED.

On verification of the Fixed Deposits Register in Adikavi Nannayya University, Rajamahendravaram for the year 2016-17 it was noticed that, the deposits were invested in various banks like S.B.I, Andhra Bank, Vijaya Bank, Indian Bank & Syndicate Bank and they are giving different rates of interest like 9%, 9.2%, 9.4% & 9.5%.

As per the government instructions before investments, university authorities shall obtain the quotations from government banks and accept the bank which offers more rate of interest.

Hence the University authorities shall follow the above procedure and avoid loss to University fund.

27) UNIVERSITY BYE LAWS NOT FRAMED AND FURNISHED TO AUDIT-NEEDS ACTION:

During the course of audit the bye laws of Adikavi Nannayya University were not framed and produced to audit for verification. As per procedure every university has to prepare bylaws to raise their income in a reasonable manner from the user groups in the form of admission fee, examination fee, tuition fee, affiliation fee etc., But the same were not prepared even after lapse of 3 years from the formation of the University which is irregular. In the absence of the bylaws the correctness of financial transactions of the University could not be ascertained in audit. The collection of various fees from the users without having bylaws leads to misappropriations and defalcations. Hence, early action would need to be taken to prepare and produce the bye laws to audit for verification. The loss if any caused due to non observance of bye laws to the University funds would need to be made good from the person or persons responsible Registrar

THE WALL OF THE GISTER NOT PRODUCED - NEEDS ACTION IN ANNAYA UNIVERSAL OF THE PRODUCED - NEEDS ACTION IN ANN MAMAHENDRAVARAM-533 296. E.G. Dt., A.J. TVINII AYABBAB IVANION IN CIC MANAGEMENT WALLE

During the course of audit for the year 2016-17, it is noticed that an amount of Rs. 29,74,958. 00 was shown as collection of admission fee during the year under report. But the connected Demand Collection and Balance register was not produced. In the absence of the same the details of demand of admission fee, correctness of collection with reference to the university byelaws and balance left as on the closure of the financial year could not be verified in audit. Hence, action would need to be taken to produce the above register to audit for verification.

29) ADMISSION FEE ACCOUNT-OTHER RECEIPTS INFORMATION NOT FURNISHED-NEEDS EARLY ACTION.

During the course of audit, it is noticed that an amount of Rs. 29,74,958/- was credited in the Bank statement of Admission Fee Account for the year 2016-17. But the above receipt details were not furnished and explained to audit. Therefore, action would need to be taken to furnish the details of the receipt to audit immediately.

30) TUTION FEES ACCOUNT- CERTAIN INFORMATION NOT FORTH COMING- NEEDS ACTION:

During the course of audit for the year 2016-17, It is noticed that the following information was not furnished: - Course wise and category wise and year wise enrolment particulars. - Details of Course wise, category wise tuition fee demand. - Course wise and category wise and year wise fee collected from the students, amount get reimbursed from the welfare departments, transferred from scholarship account. - The balance to be realized etc., In the absence of the above information the correctness could not be certified in audit. Hence, action would need to be taken to furnish the above information to audit for verification.

31) PETTY CASH BOOK NOT MAINTAINED-NEEDS ACTION:

During the course of audit for the year 2015-16, as verified from the expenditure portion it was noticed that in majority of cases the amounts were drawn on self cheques. But the petty cash book to that effect was not maintained in the University. As per the accounting procedure all the self drawls should be recorded in the petty cash book day wise and the balance shall be noted at the end of the particular day. But the same was not maintained. In the absence of the same the correctness could not be ascertained in audit. Hence, action would need to be taken to maintain the petty cash book and produced to audit for verification.

32) POSTING REGISTER NOT MAINTAINED-NEEDS ACTION:

The posting registers in Adikavi Nannaya University, Rajamahendravaram for 2016-17 has not been maintained and produced to audit. In the absence of the same the correctness of the receipts and charges of Adikavi Nannaya University, Rajamahendravaram for 2016-17 could not be verified. Hence, immediate action may be taken to produce the posting registers to verify the correctness of the receipts and charges.

ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 296

33) CONSOLIDATED TOOLS & PLANTS REGISTER NOT MAINTAINED -NEEDS ACTION:

A consolidated tools and plants register showing the valuable materials owned by the Adikavi Nannaya University, Rajamahendravaram during the year was not maintained and produced for verification in the absence of the said register the details such as buildings machinery, and other valuable materials owned by the Adikavi Nannaya University, Rajamahendravaram could not be verified in audit in the absence of the said register with the details in respect of assets missing during the year could not be verified. The said register would need to be maintained and certification of verification of assets by the executive authority shall be done at the end of the year in the said register. Early action would need to be taken to maintaining the said registers.

34) ESTABLISHMENT AUDIT REGISTER NOT MAINTAINED- NEEDS ACTION:-

During the course of audit for the year 2016-17, it is noticed that the Establishment Audit Register which is crucial was not maintained and produced to audit for verification. As such the correctness of payments made to the teaching and non-teaching staff could not be verified in audit. The Register should be maintained in the prescribed proforma. Each page in the register should be divided by horizontal lines into 3 equal spares for the record of 3 years charges. A page or such of areas should be set apart from the audit of each sanction on establishment. The different sanction should be entered consequently. Each sanction of should be classified according to the different grants or classes of posts such as Teaching and non-teaching staff, Senior Assistants, Junior Assistants, Typists, Attenders etc., The sanction in the Establishment Audit Register should exactly correspond with those in the Establishment bill. All orders, sanctions etc., in force at the time of opening of the new register should be entered and attested and sanction orders etc., communicated during the year of audit. The number of sanctioned posts under each class in the scale of pay should be noted against the class in the fly leaf. After that the names of holding the posts with their rates of pay should be specified. The post vacant being indicated as last item in the serial number under the class. Every entry in the fly leaf should be supported by an authority. Further, entries regarding pay, increments, promotions, leave and transfer of the incumbents should be noted in the fly leaf. After the payment is made, the entries related to Pay, DA, HRA etc., drawn by the incumbents should be posted against the respective months with voucher number and month. Hence, early action may be taken to maintain the above register as per the instructions and furnished to for verification.

35. CONTRIBUTORY PENSION SCHEME - MAINTANTED DIRECTLTY - NOT FOLLOWED THE GOVERNMENT ORDERS.

This University is recovering 10% of Pay and Dearness allowance under Contributory Pension Scheme from 10/07 onwards. The University is adding the equal amount of share towards employee Contribution. But employee share and employer share was deposited at State Bank of India, Innespeta, Rajamahendravaram bearing A/C .No. 30259165760 with out following the conditions under the scheme.

Action would need to be taken to follow the process under contributory pension scheme and the fact maybe intimated to audit.

Registrar

ADIKAVI HANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 523 295

ADIKAVI NANNAYA UNIVERSIT

36) CODE VOLUMES - SENATE, ACADAMIC BODIES AND FINANCE CODE WAS NOT PREPARED - NEEDS EARLY ACTION.

The University has not prepared any codes prescribing the administrative powers of the Executive council, Senate, Academic Bodies etc. even after years of its to existence . This University is following the Andhra University code administrative manual and the audit is being done accordingly and hence this audit Report.

37) OUTSOURCING & OTHER APPOINTMENTS MADE BY THE UNIVERITY- CONNECTED FILES NOT PRODUCED.

As verified from the service register of the Employees of the Adikavi Nannayya University, it was noticed that the following outsourcing & other appointments have been made by the University. But the relevant records and files were not produced to audit for verification. Due to the same the correctness of the appointments made by the university could not be verified. If any irregular appointments are found, the person or persons are held responsible. (Statement Enclosed in A.R.)

ADIKAVI NANNAYA UNIVERSITY

RAJAMAHENDRAVARAM

S.NO	Particulars	Number of staff as on
	1,000	31.3.2017
1	Outsourcing staff	160
2	Adhoc teaching staff	<u>63</u>
3	Adhoc non teaching staff	6
4	Daily wages employees	13
		242

38) NON-SUBMISSION OF UTILISATION CERTIFICATES:-

According to Article 211-A(2) of the A.P. Fin. Code Vol-I, it is the responsibility of the grant receiving authority to send the Utilization Certificates in the proforma prescribed duly certified by the Director of State Audit, Andhra Pradesh, Hyderabad. But the following No. of Utilization Certificates were not furnished to Audit for certification and transmission to the authorities concerned.

S. No	Purpose of the grant	No.&dt. And authoryit releasing the	U.Cs due to be submitted (Lakhs)		su	U.Cs submitted		Salance Lakhs)
		grant	No.	Amount	No	Amount	No	Amount
1	Block Grant -Salaries Ist Qr	G.O.Rt.No.135, dated:17.06.2016	1	190.25			1	190.25
2		-do-	TY	63.49	MARIE A	ADIKAVI	NANN	63.49 Istrar AYA UNIVE

3	B.Grant -II Qr. Salaries	-do-	1	190.25	•	1	1	190.25
4	Block Grant - Others	-do-	1	63.49	-		1	63.49
5	Block Grant -III Salaries	-do-	1	190.25	-		1	190.25
8	Block Grant -Others	-do-	1	63.49	-		1	63.49
9	Block Grant -IV Salaries	-do-	1	190.25	*		1	190.25
10	Block Grant -Others	-do-	1	63.49	*		1	63.49

39) NON MAINTENANCE OF REGISTERS AND RECORDS-NEEDS ACTION:

During the course of audit on the accounts of University for the year 2016-17, it is noticed that the following registers were not maintained and produced to audit:

- 01) Establishment Audit Register.
- 02) Register of contingent charges.
- 05) Posting Register.
- 06) Stock Register of securities.
- 07) Stock Register of Sundry articles.
- 08) Stock Register of publications.
- 09) Stock Register of Cheque books.
- 10) Stock Register of Receipt books.
- 11) Miscellaneous Sales Register.
- 12) Register of Grants.
- 13) Register of Revenue Yielding Properties.
- 14) Stock Register of Machinery.
- 15) Register of Fines & Penalties.
- 16) Budget Watch Register.
- 17) Grants Appropriation Register.
- 18) Miscellaneous Demand Register.
- 19) Prosecution Register.
- 20) Register of Encroachments.
- 21) Register of Subscriptions, Contributions & Donations.
- 22) Petty Cash Book.
- 25) Register of U.D Pay.
- 26) T.A Bill Register.
- 27) Register of Service Registers.
- 31) Abstract Register of Receipts & Expenditure.
- 37) Loans Ledger.
- 38) Register of Investments.
- 39) Register of Lapsed Deposits.
- 40) Register of Loans.
- 41) Register of M.O-s received.
- 43) Register of Immovable Proposition NANHAYA UNIVERSITY
 44) Register of Manual Association (Control of Manual Association (Caurinance Officer
- 44) Register of Men on duty. RAJAMAN PROPERTY AND SERVICE OF Men on duty.

Registrat ADIKAVI NANNAYA UNIVERSIT RAUMAHDORANARAN 533 296 EGDL AP. Hole

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- 46) Register of Provident Fund Subscribers
- 47) Register of Temporary withdrawals
- 48) Register of Final Payments
- 49) Provident Fund Ledgers etc.,

In the absence of the same the correctness of the accounts could not be ascertained in audit. Hence, action would need to be taken to maintain and produced the above registers to audit for verification.

40) RESULT OF AUDIT.

The general result of audit is satisfactory.

Para Number: 23

RECEIPTS & CHARGES (Code: 20) Rs: 0

41) RECEIPT AND CHARGES:-

The gross Receipts and Charges during the year were respectively.

S.No.	Name of the Grant	Receipts	Charges
1	Block Grant Account	80088873.67	81357324.50
2	ANUR PD A/c	104693228.00	101670508.00
3	ANUR General Revenue A/c	179807323.00	178140811.25
4	ANUR Academic A/c	2974958.00	3938394.00
5	AKNU Affiliated Colleges Development Fund A/c	66110668.00	67129568.50
6	AKNU Affiliated Colleges Inspection Fee A/c	4422739.00	5965296.00
7	AKNU UG Examination A/c	491447101	493944826.50
8	AKNU PG Examination A/c	12410.00	276.00
9	ANU Scholarship A/C (SBI)	729042.00	664876.50
10	ANU Scholarship A/C (AB)	0.00	29.00
11	Nannayya CET (AB)	29387254.96	19264997.50
12	Nannaya CET (SBI E-Collect)	8595524.00	8675446.00
13	AKNU Endowments A/c	1175396.78	834640.00
14	AKNU Deposit & Suspension A/c	53357708.00	19149097.00
15	AKNU Transport Fare A/c	512094.00	288.00
16	AKNU Hostel A/c	0.00	0.00
17	AKNU Development Cell Fund A/c	2571.00	0.00
18	ANUR Depreciation Replacement Fund Account	1447180.00	3781262.50
19	ANUR Health Centre	4236.00	0.00
20	U.G.C	0.00	632.50
21	The Principal, UCEd & UCAC Academic	1401302.00	67603.00
22	The Principal, UCST Academic	550277.00	57847.00
23	The Principal, UCEngg Academic	1200500,00	75640.00
24	The Principal, UCST Scholarship	5535118.00	3617132.00
25	The Principal, UCAC Scholarship	3095860.00	1289170.00
26	The Principal, UCEng Scholarship	498688.00	22607.50

ADIKAVI MANNAYA UNIVERSITY
ADIKAVI MANNAYA UNIVERSITY
ANAHENDRAVARAM - 533 296

ADIKAVI NANNAYA UNIVEPOR

AUDIT REPORT ON THE ACCOUNTS OF THE ADIKAVI NANNAYA UNIVERSITY UNIVERSITIES, RAJAHMUNDRY (URBAN) MANDAL.

EAST GODAVARI-KAKINADA DISTRICT FOR THE YEAR 2017-18

File Number: SA/EG/RAJAHMUNDRY (URBAN)/UNIV(1)/ADIKAVI NANNAYA UNIVERSITY/2017-18

Name Of the Auditor (s):

1. Mr/Mrs SRINIVASU - ASSISTANT AUDIT OFFICER

Date Of Audit : _ -

From 18-04-2019 To 29-04-2019

Name (s) of Executive Authorities :

1.Mr Mutyalanaidu - Vice Chancellor From 01-04-2017 To 31-03-2018

2.Mr A. Narsimha Rao, - Registrar From 01-04-2017 To 11-05-2017

3.Mr T.Ashok, - Registrar From 28-08-2017 To 31-03-2018

GENERAL FUND

Para Number: 1

OTHERS (Code: 18) Rs: 0

SCOPE OF AUDIT: Adikavi Nannayya University, Rajamahendravaram was established on 22nd April,2006 by the State Government of Andhra Pradesh in the Godavari Region at Rajamahendravaram, East Godavari District, Andhra Pradesh to promote higher education. Audit period is 2017-2018 i.e. from 01.04.2017 to 31.03.2018. the present audit was taken under A.P.State Audit Act.1989 and and A.P.Sate Audit Rules.2000.

The Report has been prepared on the basis of the information and annual account furnished (except the Accounts of The Principal, UCST Scholarship and The Principal, UCAC Scholarships which were taken into annual account but connected records not produced) and to the extent the records were made available and produced by the University authorities. The Assistant Audit Officer, State Audit, Rajamahendravaram disclaims any responsibility for any misinformation or non-information on the part of the University.

lesson e Finance Officer ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 294

Registrar ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARANI-533 296, E.G.Dt., A.P. India

THE STANDARD WANTED Better Attendence property

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III. GENERAL FINANCIAL REVIEW AND BUGET:

The closing balances of all the accounts were in agreement with the cash book balances of respective schemes/accounts except NSS account.

SLNo	Name of the Account	Closing balance Rs
01	A N U Block Grant A/C	14853643.39
02	A N U GENERAL Revenue A/C	3465360.15
03	A N U Academic A/C	733368.00
04	A N U U.G Exams A/C	355637872.00
05	A N U Scholarship A/C (SBI)	4184585.00
06	A N U Scholarship A/C (AB)	63069.00
07	A N U Deposits & Suspense A/c	27761789.88
08	ANU CET A/C	0.00
09	A N U Affiliated Colleges Inspection Fee A/C	923556.00
10	A N U Endowment A/C	960459.24
11	A N U Affiliated Development Fund A/c	1627544.50
12	A N U PD A/c	46746737.00
13	AKNU Hostel A/c	0.00
14	AKNU Transport Fare a/c	358373.00
15	AKNU Development Cell fund a/c	66355,00
16	Nannaya CET (AB)	27489851:96
17	Nannaya CET (SBI)	223.50
18	AKNU Depreciation replacement Fund account	(-)817.00
19	A.K.N.U Health Centre Officer State Officer	84109.00
20	A.K.N.U Health Centre Office	INIVERSITY O OO

NACH AND

21	ANUR N.S.S. Fund a/c	(-)252082.00
22	AKNU P.G Examination A/cs	2250291.00
23	The Principal UCEd & UCAC Academic	0.00
24	The Principal UCEngg Academic	5396906.00
25	The Principal UCAC Scholarship	4629460.00
26	The Principal EGMB Geology, MOES Project	601265.00
	Total:	497581919.62

The Closing Balances as per pass book of NSS account agrees with the closing balances of NSS account cash book after allowing the following reconciliation.

Reconciliation:NSS A/C:

C.B. as per bank as on 31.03.2018:

7696218.00

(-)cheques issued As on 31.03.2018:

7948300,00

(-): 252082,00

NSS 2017-18 Unencashed Cheques as on 31.03.2018

S.No.	NSS Unit	Cheque No.	Amount	Date of Cashed	
1	Unit - II, SKSD Mahila Kalasala, Tanuku	000016	21,000.00		
2	Unit - I, ASD Govt, Degree womens College, KKD	000017	43,500.00	o do	- Q
3	Unit - II, ASD Govt, Degree womens College, KKD	000018	43,500,00	Registra ADIKAVI NANNAYA	UNIVERSITY
4	Unit - I, Rajamaliendri Lusurava Wives College for Women RAJAMAHEHORAVARAM - S	RSITY 33 296 000167	21,000,00	RAJAMANENDRONALIONAL	Con tree of

	Rajamahendravaram			
5	Unit - II, Rajamahendri Degree & PG College for Women, Rajamahendravaram	000168	21,000.00	
6	Unit - I, Aditya Degree College, Rajamahendravaram	000170	21,000,00	05.04.18
7	Unit - II, Aditya Degree College, Rajamahendravaram	000171	21,000.00	05.04.18
В	Unit - I, Aditya Degree College for Women, Rajamahendravaram	000172	21,000.00	
9	Unit - II, Aditya Degree College for Women, Rajamahendravaram	000173	21,000.00	
10	Unit - 1, Samhitha Degree & PG College, Rajamahendravaram	000174	21,000.00	03.04.18
11	Unit - II, Samhitha Degree & PG College, Rajamahendravaram	000175	21,000.00	03,04.18
12	G.B.R Degree College, Anaparthi	080180	21,000.00	03,04,18
13	G.B.R College of Education, Anaparthi	000181	21,000.00	
14	U-II, Adikavi Nannaya University MSN PG Campus, Kakinada - 533 005	000192	21,000.00	05,04.18
15	U-I ASD Govt. Degree College (W), Kakinada - 533 002	000193	21,000.00	27.04.18
16	U-11 -du-	000194	21,886.08	27.04.18
17	U-II, V.S. Lakshmi Women's College, Kakinada - 533 005	000201	21,000.00	04.04.18
18	V.K.V. Govt. Degree College, Kothapeta - 533 223	000206	21,000.00	
19	D.L. Reddy Degree College, G. Mamidada - 533 443	900207	21,000.00	05.05.18
20	U-I, V.S.M. College, Ramachandrapuram - 533 255	000210	21,000.00	05.04.18
21	A STATE OF THE PARTY OF THE PAR	DOMESTICAL STREET	ADIKAVI NANN.	05.04.18 Strar

22	U-III, -de-	000212	21,000.00	05.04.18	
23	U-IV, -do-	000213	21,000.00		
24	U-V, -do-	000214	21,000.00	05.04,18	
25	U-I, Govt. Degree College, Razole -533242	000217	21,000.00	07.06.18	
26	U-II, -du-	000218	21,000.00	08.05.18	
27	Aditya Degree College, Amalapuram - 533 201	000219	21,000.00	11.05.18	
28	U-III, S.K.B.R. College, Amalaparam - 533 201	000222	21,000.00	18.04.18	
29	U-IV, S.K.B.R. College, Amalapuram - 533 201	000223	21,090,00	18.04.18	
30	U-I, Little Rose Degree College, Draksharama – 533 262	000229	21,000.00		
31	U-II, -do-	000230	21,000.00		1,
32	Smt. Alluru Varahalamma Memorial Degree College, Sakinetipalli	000231	21,000.00	27.04.18	
33	U-11 MVNJS & RVR College, Malikipuram- 533 253	000232	21,000.00		
34	U-H _a -do-	000233	21,000.00		
35	U-III, -do-	000234	21,000.00		
36	U-IV _x -do-	000235	21,000.00		
37	Minerwa Degree College, Prathipadu - 533 432	000236	21,000.00	25.04,18	
38	Dr. K.V.R.D. & S.G.J.V.S. Degree College, Munganda - 533 214	000239	21,000.00		
39	Sri Ravi Degree College, Sunkarapalem - 533 464	000240	21,000.00	26.04.18	B
40	Vinuthua Degree Cullege, Rajavommangi - 533-436	000241	21,000.00	ADIKAVI NANNAYA	UNIVERS
41	P.E.S Degree College, Jaggampeta	000242	21,000.00	19.04.18	296.EGDL, A.P.I
42	Sri Ravi Teja Degree Callegavi NANNAYA UNIVERS Allavaram - 533 217 QAJAMAHENDRAVARAM - 53	000245	(18. 21,000,00 h)	18.04.18 11 11 11 11 11 11 11 11 11 11 11 11 1	124

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AUDIT REPORT ON THE ACCOUNTS OF THE ADIKAVI NANNAYA UNIVERSITY UNIVERSITIES, RAJAHMUNDRY (URBAN) MANDAL, EAST GODAVARI-KAKINADA DISTRICT FOR THE YEAR 2018-19

File Number: SA/EG/RAJAHMUNDRY (URBAN)/UNIV(1)/ADIKAVI NANNAYA

UNIVERSITY/2018-19

Name Of the Auditor (s):

1. Mr/Mrs SRINIVASU - ASSISTANT AUDIT OFFICER

Date Of Audit:

From 07-12-2020 To 29-12-2020

Name (s) of Executive Authorities:

1.Mr Prof. M. Mutyalanaidu, - Vice Chancellor From 01-04-2018 To 01-12-2018

From 01-04-2018 To 15-11-2018 2.Mr T. Ashok, Registrar - Registrar

From 16-11-2018 To 31-03-2019 3.Mr S.Teki - Registrar

4.Mr Prof. P.Suresh Varma (FAC) - Vice Chancellor From 02-12-2018 To 31-03-2019

GENERAL FUND

Para Number : 1

OTHERS (Code: 18) Rs: 0

SCOPE OF AUDIT: Adikavi Nannayya University, Rajamahendravaram was established on 22nd April.2006 by the State Government of Andhra Pradesh in the Godavari Region at Rajamahendravaram, East Godavari District, Andhra Pradesh to promote higher education. Audit period is 2018-2019 i.e. from 01.04.2018 to 31.03.2019. the present audit was taken under A.P.State Audit Act.1989 and and A.P.Sate Audit Rules.2000, made therunder.

The Report has been prepared on the basis of the information and annual account furnished (except the Accounts of The Principal, UCST Scholarship and The Principal, UCAC Scholarships which were taken into annual account but connected records not produced) and to the extent the records were made available and produced by the University authorities. The Assistant Audit Officer, State Audit, Rajamahendravaram disclaims any responsibility for any misinformation or non-information on the part of the University.

III. GENERAL FINANCIAL REVIEW AND BUGET:

The closing balances of all the accounts were in agreement with the cash book balances of respective schemes/ accounts except NSS account.

SI No	Name of the Account	Closing balance Rs.
01	A N U Block Grant A/C	4,08,58,188.39
02	A N U GENERAL Revenue A/C	68,70,327.25
sp.gov.in/	DegAuditShowFileG.Js.ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 296	

04 PM	Government Of Andhra Pradesh State /	12 Entry Services
03	ANU Academic A/C	7,33,368.00
04	A N U U.G Exams A/C	1,41,88,199.00
05	A N U Scholarship A/C (SBI)	42,28,511.00
06	A N U Scholarship A/C (AB)	63,069.00
07	A N U Deposits & Suspense A/c	2,87,18,843.38
08	A N U CET A/C	A/c not submitted
09	A N U Affiliated Colleges Inspection Fee A/C	8,10,367,00
10	A N U Endowment A/C	700068.24
11	A N U Affiliated Development Fund A/c	1,00,46,720.50
12	A N U PD A/c	2,25,313.00
13	AKNU Transport Fare a/c	8,35,523.00
14	AKNU Development Cell fund a/c	66,338.00
15	Nannaya CET (AB)	
16	Nannaya CET (SBI)	-
17	AKNU Depreciation replacement Fund account	-808.00
18	A.K.N.U Health Centre	87,061.00
19	U.G.C	0.00
20	ANUR N.S.S. Fund a/c	-
21	AKNU P.G Examination A/cs	20,97,299.50
22	The Principal UCEd & UCAC Academic	40
23	The Principal UCEd Scholarship	5,93,752.00
24	The Principal UCEngg Academic	1,01,86,906.00
25	The Principal UCAC Scholarship	70,43,713.00
26	The Principal EGMB Geology, MOES Project	32,855.00
27	ONGC Account	48,90,861.00

28	ANUR General Provident Fund Account	18,63,895.71
29	Nannaya CET (SBI-E-Collect)	223.50
30	ANUR Contributory Pension Scheme	8,95,653.71
	Total:	

The Closing Balances as per pass book of accounts agrees with the closing balances of of Block Grant account, General Revenue A/c, AKNU affiliated colleges development a/c, Inspection fee fund a/c, Deposits and Suspension a/c, Endowments a/c and other accounts cash book after allowing the following reconciliation.

--(Statements Enclosed)---

IV.GRANTS-IN-AID:

The grants-in-aid were received for different purposes the details of which are given. A list of grants received, expenditure incurred and the Balance left is given below.

(Amount in Lakhs)

SI No	Purpose	O.B	Receipt	Expenditure	Balance	Refund	% of utilisation
1	Block Grant	148.54	1820.79	1560.74	408.59	-	79.25%
2	General Revenue a/c	34.65	1346.34	1312.30	68.69	ett d	95.02%
3	P.D. Account	467.46	1111,55	1576.77	2.24	200	99%

Para Number: 2

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code: 7) Rs: 430968

1), NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES Rs: 4,30,968.00 (Code: 7)

Maintenance of University Hostels Mess Charges yet to be Collected

The University maintains the hostels for students and the Chief Wardens were responsible for collection of hostels dues from the University Hostels inmates. All the students are required to clear their monthly mess charges bills regularly at the end of each academic courses and to clear all hostel dues with in three months of sempletion of financial year (end of the Examinations) Failing

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WWW.dsa.ap.gov.in/DagAuditShowFileG.J. ANAMANENDRAYARAM - 533 295

which appropriate interest would be charged. The University failed to collect the mess and other charges regularly and allowed accumulation of dues to a tune of Rs. 4,30,968,00. The practice of the University collecting the dues from the students at the time of issue of final certificates may be avoided and monthly charges are collected without delay.

S.No	Name of the Student As per SSC	Course	Mess charges	Reimburrssed	Mess Charges yet to be Reimburssed
1	Boddu Lakshman Rao	M.A Social Work- Hyr	19383	16846	2537
2	Nakka Ashok Babu	M.Sc (Anly Chem)-Hyr	20506	16500	400
3	Yantrapati Venkata Raju	M.A Sw-llyr	16960	11681	527
4	Marisetty Sudheer	M.Sc (Anly Chem)-Hyr	6142	4640	150
5	Marisetty Sai Sameer	M.C.A-III yr	16410	14052	235
6	Kadali Srimannarayana	B.Tech-Illyr	12186	10286	190
7	Seru Praveen	B.Tech-IIIyr	15063	15466	-40
8	Ammisetti V.V.S. Durga Prasad	B.Tech-IIIyr	13212	13662	-45
9	Mudupaka Sandeep	B.Tech-IIIyr	12804	10515	228
10	Kokkiligadda Gopi Raju	М.В.А-Нут	19006	13494	551
11	Kintali Mahesh Kumar	M.B.A-Hyr	16306	11857	444
13	Yalamarthi Naga Raju	M.B.A-Hyr	18508	15967	254
14	Davuluri Ravi	M.B.A-Hyr	18444	11890	655
15	Dulipudi Anil Kumar	M.B.A-Hyr	17280	12480	480
16	Dharavathu Sai Kumar	M.B.A-Hyr	17737	14956	278
17	Bathula Praveen Kumar	М.В.Т-Пут	16816	13810	300
24	Barla Koushik	B.Tech - I.T-llyr	20465	19830	63
28	Kommu Prasanna Kumar 912 scholorship received	B.ed- liyr (811186000)	17276	15212	206
29	Chintalapoodi Vijay kumar	B.ed- Hyr	17848	12183	566

	193	Kampala Pothuraju	MBT	8110	4520	3590
	195	Pitta Kanith Kumar	M.Sc Maths - Hyr	6278	3740	2538
	196	Sheik Ismail	МВТ- Пуг	10798	6270	4528
	197	Om Phani	M.Ped - Hyr	6237	4000	2237
	198	nanepalli Praveen	M.Ped - Ilyr	7319	4000	3319
	203	Ragiri Chiranjeevi	B.Tech -lyr	13668	8082	5586
	204	Mulakala Manikanta Sidhantam	M.Sc Geo Phy - lyr	11313	11134	179
	206	Koyya Durgaiah	B.ed - Iyr	10488	9670	818
	210	Korupudi Vijay Anand	MCA-lyr	7474	4000	3474
	218	Thota Ramakrishna	Ph.D Telugu	1961	0	1961
	220	Ruttala Sankar Rao vacated	M.Ped	3137	0	3137
	224	Deyyala Sai Anil Kumar	B.Tech ECE - Iyr	8780	5270	3510
	227	Chakiri Satyanarayana	M.Sc Maths Tyr	3947	2680	1267
	228	Maredu Kishore Kumar	MCA 1yr	4379	2300	2079
	230	J.sekhar	MSc org chem	5773	1500	4273
		TOTAL: Rs.		1922673	1491705	430968
1						

Para Number: 3

ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 4471310

02) UNIVERSITY FUNDS - ADVANCES PAID - BUT NOT ADJUSTED - Code No: 08

The following amounts were drawn and paid towards advances to the individuals concerned for various purposes from AKNU General Revenue grant. But the said amounts were not got adjusted, though much time lapsed which was irregular. Further it was noticed that without adjusting the first advance within the stipulated period of three months, 2nd advances were also sanctioned to some persons / department which was irregular. Action would need to be taken to recover/ adjust the said amounts to ANU Block grant account and the fact may be intimated to audit.

Chq.No & Date	Particulars	Amount paid
Finance Off	UNIVERSITY	In Rs.

5:04 PM	Government Of AndhraPradesh State Audit Department	
390317/02.07.18	Advance Paid to Head of the Dept of teugu for contingencies	5,000.00
390322/21.06.18	Advance Paid to Head of the Dept of Psychology for contingencies	5,000.00
390323/21.06.18	Advance Paid to Head of the Dept of Economics for contingencies	5,000.00
390329/21.06.18	Advance Paid to Head of the Dept of Geology for contingencies	10,000.00
900148/26.06.18	Advance Paid to the Pincipal, SKR College for Women, Rajahmundry	10,000.00
900149/26.06.2018	Advance Paid to the Pincipal, CRR College for Women,Eluru	10,000.00
390378/09.07.18	Advance Paid to Head of the Dept of M.Com for contingencies	5,000,00
900180/27.07.18	Advance Paid to Special Officer, Confidential section	20,000.00
900195/13.08.18	Advance Paid to SKR College for Women	10,000.00
900198/16.08.18	Advance Paid to Dr K.Nooka Ratnam, Squad Chief	20,000.0
900217/06.09.18	Advance paid dto Sri K.Sarat for U.G.Examination account	10,000.00
390506/06.09.18	Advance paid ti G,Suresh Varma, Registrar for emergency car repair	4,000.0
390581/26.09.18	Advance paid to Yelam Veerendra for expenditure incurred for Anti Raggaing meet & visit	50,000.00
390584/29.09.18	Advance paid to Principal, UC Eng.College for conducting south zone inter uiversity selections for cross county (M&W) at Gulbarga University.	76,000.0
900579/11.10.18	Advance paid to the Principal, Aditya Insitutie of PG Studies Surapalem for Chief of the Excaminations.	15,000.0
900580/11.10.18	Advance paid to the Principal, Dr D.S.N Degree and PG College, Bhimavram for Chief of the Excaminations.	15,000.0

390654/24.10.18	Advance paid to Dr N.Krishna Chandra Programme Co-Ordinator N.S.S.	30,000.00
390663/20/10.18	Advance Paid to Principal, SKBR, College for conducting inter university South Zone Atheletic (M) Selections	1,20,000.00
390666/20.10.18	Advance Paid to Principal, SKSD Mahila Kalasala, Tanuku for conducting South Zone inter university Badminton (M) Selections	88,000.00
000334/25.10.	Advance paid to the Principal, UC Eng College, RJY for conductiong theory exams of 3 rd semister UG Professional Course	35,000.00
000335/25.10.18	Advance paid to Smt B.Kezia Rani, Chairman BOS for spot valuation for 3 rd and 4 th Semister	35,000.00
000336/25.10.18	Advance paidd to P.V.Krishna Rao, Principal S.V.Degree College for conducting examinations.	40,000.00
390713/29.10.18	Advance paid to Dr N.Krian Chandra, NSS Co-Ordinator for the Pre Republic Day Camp Selections.	45,000.00
390729/30.10,18	Advance Paid to Principal, UCED, Rjy for conducting South Zone inter university Kabaddi (W) Selections	72,000.00
390731/30.10.18	Advance paid to the Principal, UC Eng College for conducting South Zone inter university Selections & Tournment 2018-19 for Rifle Shooting (M&W) Punjab University.	56,000.00
390346/31.10.18	Advance paid to the Principal, UC Eng College for conducting theory & spot valuation for B.Tec. exams	40,000.00
390762/30.11.18	Advance paid to the Principal, UC Eng College for conducting 1 st &3 rd Semister end exams.	50,000.00
390810/16.11.18	Advance Paid to Prof.S.Teki for conducting one day training programme.	1,34,310.00
390855/23.1.18	Advance paid to Head of the Dept of Maths	10,000.00

(21, 5:04 PM	Government of Andrian radian date Audit Department	
5	UGST for organizing development programme.	
390869/24.11.18	Advance paid to the Registrar for Hon-ble Finance Minister of A.P. Visit.	80,000.00
390870/26.11.18	Advance paid to Dr A.Matta Reddy, Controller of Examinations for conductiong 2 nd convocation held on 28.11.18	1,00,000.00
357389/30.11.18	Advance paid to the Principal, GBRD College, Anaparthi for conducting South Zone Inter University Selections & Tournments 2018-19 for Ball Badminton (M)	96,000.00
357430/03.01.19	Advance paid to University Engineer for Execution of Plubming @ Electrial Civil Work.	1,00,000.00
000514/20.03.19	Advance paid to the Principal, SK.R. Degree College for women, RJY for Spot Valuation.	15,00,000.00
000515/20.03.19	Advance paid to the Principal, S.V. Degree College Bhimadolu for Spot Valuation.	15,00,000.00
	Total Rs.	44,71,310.00

Para Number: 4

VIOLATION OF RULES (Code: 9) Rs: 0

P (code :9 [19])

03) Advertisements on Commercial Rates - Procedure not followed.

Code No. 9

During the course of audit it was noticed that, the University Authorities were paid the advertisement charges to M/s K.K.Ads, Rajamahendravaam for vrious purposes and the advertisements were paid through a private agency which is irregular, If any advertisement to be published in news papers thorugh I & PR Department only. Hence the University would need to make payments towards advertisements after obtaining certification of the bills by the I&PR Department duly observing the procedure laid down under rules.

Vr.No. & Date	Details	Amount Rs. Ps.
54/07.06.2018	Amount paid to M/s.K.K.Ads. Rajamahendravaram towards advertisement charges for Notification.	88,422.00
366/06.08.2018	. Amount paid to M/s.K.K.Ads. Rajamahendravaram towards	11,529.00

4)GRANT AMOUNT DRAWN FROM PD ACCOUNT AND DESOPITED IN BANK ACCOUNT -IRREGULAR NEEDS RECTEFICATION. Code No: 09

Govt. have sanctioned non - Plan grant and the amount was adjusted to the P.D account of the University. The University authorities had drawn the amount from the P.D account in lumpsum and deposited in Block grant account of the State Bank of India, Innispeta branch, Rajahmundry . The authority to deposit the grant amount in different banks was not pointed out to audit and as such lodging of the funds in other banks was irregular and tantamernts to parking of funds . Hence the authorities are advised to redeposit the all the amounts in PD account duly withdrawing the amounts from banks.

Para Number: 5

VIOLATION OF RULES (Code: 9) Rs: 40032

P (code:9[19])

05) AUDIT FEE NOT REMITTED TO STATE FUNDS

Code No: 09

The Audit Fee for conducting audit for the year 2018-2019 is payable to the State Funds. As per formula 6 of FR 9(31) the average cost of pay of Audit personnal involved in audit of the University worked out comes to a tune of Rs.40,032 towards Audit Fee is to be paid to the State Funds and the copy of challan may be produced to audit.

Average Cost = Minimum + (Maximum - Minimum) (3/4 - X/60)

X = X is Length of Time scale - 5 i.e-- 29 - 5 = 24 (Sr. Auditor scale)

27 - 5 = 27 (Asst.Audit Officer)

Assistant Audit Officer: Rs.35120 + (87130-35120) (3/4 - 27/60)

= i.e., Rs.26,139/-

= Pay as on average Pay X No.of days /30

Pay = Rs.26,139 X 05/30 = Rs. 4,357,00

DA = Rs.26,139 X 12.052 X 5/30 = Rs. 525.00

HRA = Rs.26,139 X 20% X5/30 = Rs. 871.00

Www.dsa.ap.gov.in/DapAuditSnogSilanaAMEHORAVARAM - 533 295 = Rs. 83.00

----. = Rs. 5.836.00---. I Total: 1) Senior Auditor : Rs.22460 + (66330 - 22460) (3/4 - 29/60) = Rs.17,909.00 = Pay as on average Pay X No.of days/30 Pay = Rs.17,909 X 10/30 = Rs. 5,970.00 = Rs.17,909 X 12.052% X 10/30 = Rs. 719.00 DA = Rs.26,139 X 20% X 10/30 = Rs. 1,743.00 HRA = Rs. 117.00 CCA = Rs.350 X 10/30 = ---- = Rs. 8,549.00 Total: = i.e., Rs.8,549 X 4 Sr. Auditors = Rs.34,196.00-.. II = GRAND TOTAL (I + II) = Rs.40.032.00

Para Number: 6

VIOLATION OF RULES (Code: 9) Rs: 0

P (code:9 [19])

06)CONTRIBUTARY PENSION SCHEME-MAINTAINED DIRECTLY-NOT FOLLOWED THE GOVERNMENT ORDERS CODE.NO.9

This University was recovering 10% of pay and dearness allowance under contributory pension scheme From 10/2007 on wards. The University was adding the equal amount of share towards employee contribution. But, the employee share and employer share was deposited at State Bank of India, Diwancheruvu branch bearing in a joint account of Registrar & Employee with out following the conditions under the scheme. Action would need to be taken to follow the process under contributory pension scheme and the fact may be intimated to audit. The details are noted in table form.

5.NO	E.NO	NAME OF THE EMPLOYEE	DESIGNATION	ACCOUNT NOs
1	TS 200931	Dr.Teki Surayya	Professor	31987953370
2	TS 200704	Mr.N.Udaya Bhaskar	Asst.Professor	31987953223
3	TS 200708	Ms.P.UmaMaheswari Devi	Asst.Professor	31987953483
4	TS 200710	Dr.K.S Ramesh	Associate professor	31987953507
5	TS 200815	MrsJyothirmayi	Asst.Professor	31987953530
6	TS 200821	Sri N.S.Raghavendra	Asst.Professor	32014046476

	1			1
7	TS 200927	Ms.N.Sajna Raj	Asst.Professor	31987953325
8	TS 200711	Dr.B.Jagan Mohan Reddy	Asst.Professor	31987953518
9	TS 200925	Ms.K.Deepthi	Asst.Professor	31987953303
10	TS 200813	Dr.Y.Srinivasa Rao	Associate professor	31987953529
11	TS 200706	Dr.K.V.Swamy	Asst.Professor	31987953461
12	TS 200930	Mrs .K.Nooka Ratnam	Asst.Professor	31987953369
13	TS 200819	Dr.A.Matta Reddy	Associate professor	31987953267
14	TS 200701	Dr.K.Ramaneswari	Asst.Professor	31987953201
15	TS 200705	Mrs P.Vijaya Nirmala	Asst.Professor	31987953450
16	TS 200707	Dr.D.Kalyani	Asst,Professor	31987953472
17	TS 200814	Prof.P.Suresh Varma	Professor	3198795354
18	TS 200817	Mrs.V.Persis	Associate professor	3198795324
19	TS 200818	Mrs .M.Kamala Kumari	Associate professor	31987953256
20	TS 200929	Mr .P.Venkateswara Rao	Associate professor	31987953358
21	TS 200702	Ms. B.Kezia Rani	Asst.Professor	31987953212
22	TS 200926	Ms.D.Latha	Asst. professor	3198795331
23	TS 200816	Dr .B.Sankara Rao	Asst. professor	3198795323
24	NTS 200805	Smt . VAM Jyothi	System Manager	3198795342
25	NTS 200702	Smt.G.Chandra Kala	Asst.Registrar	3198795339
26	NTS 200701	Smt .B.Vijaya Kumari	Asst. Registrar	3198795341
27	NTS 200906	Sri K.Manohar Officer NANNAYA UNIVERSIT NANNAYA UNIVERSIT NANNAYA UNIVERSIT NANNAYA UNIVERSIT NANNAYA UNIVERSIT NANNAYA UNIVERSIT NANNAYA UNIVERSIT	Superintendent	3198795340

07) CONTRIBUTORY PENSION SCHEME - NON-REMITTENCE OF CONTRIBUTORY PENSION TO NSDL - NEEDS EARLY ACTION.

During the course of audit on the accounts of Adikavi nannaya university, Rajamahendravaram for the year 2019-20, it was observed that an amount of Rs.2,57,72,446.00 was collected towards contribution of CPS was kept in the joint account (at SBI Diwanchervu A/C No. 37851163203) of University for the years from 2015-16 to 2018-19 without remitting to NSDL as detailed as shown below.

Year	Total amount accumulated in Rs.	Total amount remitted to NSDL	Accumulated Balance to be remitted in Rs.
2015-16	5621251	*	56,21,251
2016-17	5810698	\$	1,14,31,949
2017-18	6356987	-	1,77,88,936
2018-19	7983510	2	2,57,72,446

It shows a balance of Rs.2,57,72,446 to be remitted to NSDL. It was replied that as per Govt. of Andhra Pradesh, all the teaching and non-teaching employees working in the university appointed on and after 22.04.2006 i.e. inception of University had been governed by the contributory pension scheme A monthly contribution of 10% of the employee and 10% being deposited in the university joint account operated by the individual and the registrar. The process of registration with NSDL was in progress.

Keeping the pension fund in joint accounts without remitting to NSDL was not in order. Due to this in action of university the burden of paying interest on pension fund to employees was lying with university. Hence early action may be taken to complete the process of registration with NSDL and transfer the funds.

Para Number: 7

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 17773015

08.GENERAL REVENUE - WORKS EXECUITED FROM UNIVERSITY GENERAL REVENUE FUNDS - CONNECTED M.BOOKS, ESTIMATES AND FILES NOT PRODUCED, Rs.1,77,73,015.00

An Amount of Rs.275270.00 as detailed below was drawn and paid towards works, but connected M.Books, Estimates and connected records were not produced for verification in audit. Hence the correctness of the expenditure thus incurred could not be verified in audit. Early action would need to be taken for production of records. Loss if any caused in this regard would need to be made good from person or persons responsible.

VR.NO & DATE	PARTICULARS	AMOUNT IN Rs.
3-34-5-1	100 270	

07/07.04.18	M/S MRR Infra Associates, Rjahmundry towards the Work -Providing Centralized Air Conditioning system to convention centre LS.I & Part Bill.	11,39,692.00
83/04.05.18	M/S MRR Infra Associates, Rjahmundry towards the Work -Providing Centralized Air Conditioning system to convention centre LS.II & Part Bill.	9,63,604.00
86/04.05.18	M/S Siva Constructions, Rajahmundry towards the work - Construction of Women Hostel L.S XII & Part bill	42,61,547.00
107/09.05.18	M/S Unifire safety Systems, Visakhapatnam towards RA bill for the work Providing Fire Lighting Systems to College of Eng, Buildings.	3,57,99.00
111/09.05.18	M/S Unifire safety Systems, Visakhapatnam towards RA bill for the work Providing Fire Lighting Systems to Convention Centre.	8,04,087.00
148/22.05.18	Providing Sound System to Convention Centre.	6,33,174.00
156/28.05.18	M/S Vajra Haritha Nirman (India) Pvt. Ltd, Visakhapatnam towards the Construction of VC Lodge in University Campus.	12,30,676.0
157/28.05.18	M/S Vajra Haritha Nirman (India) Pvt. Ltd, Visakhapatnam towards the Construction of VC Lodge in University Campus.	8,41,690.0
158/28.05.18	M/S MRR Infra Associates, RJy towards Providing falls ceiling to Convention Centre	10,87,328.0
202/13.06.18	M/S Vajra Haritha Nirman (India) Pvt. Ltd, Visakhapatnam towards the Construction of Main Gate (Entrance Gate) in University	10,40,763.0
206/13.06.18	M/S Narra Constructions Pvt Ltd. Towards constructions of Convention Centre L.S XIII & Part Bill.	28,04,677.00
220/18.06.18	M/S Vajra Haritha Nirman (India) Pvt. Ltd, Visakhapatnam towards the Construction of Main Gate (Entrance Gate) in University.	10,40,763.00
322/23.07.2018	M/S MRR Infra Associates, RJy towards Providing to Convention Centre	8,49,164.0
345/03.08.18	M/S MRR Infra Associates, RJy towards Providing falls ceiling to Convention Centre	10,40,051.0
And	TOTAL RS OFFICE PROPERTY PROPE	1,77,73,015.00

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 0

09) PAYMENT OF DIESEL BILLS FOR SUPPLYING OF DIESEL TO THE VEHICLES - CONNECTED LOGBOOKS NOT PRODUCED - NEEDS ACTION

An aggregate amount of Rs.21,74,390-00 as detailed below was incurred towards diesel bills for supplying of diesel to the vehicles of UNIVERSITY from Ganni Petrol Bunk, Rajanagaram. The utilization of purchased diesel and the mileage of vehicles and the purpose of journey similar other details shall have to be recorded in the log book of the vehicle. The log books of all the vehicles were not produced in audit.

In the absence of the log books the correctness of the diesel utilization was not verified in audit. Necessary action would need to be taken to produce all the log books of the vehicles, to verify the correctness of diesel utilization.

SI No	Vr No & Date	Amount in Rs.
1	47/18.04.2018	1,93,400.00
2	142/19.05.2018	2,19,187.00
3	255/21.06.2018	1,55,688.00
4	321/21.07.2018	1,53,623.00
5	413/31.08.2018	2,00,658.00
6	531/06.10.2018	2,09,698.00
7	646/30.10.2018	1,82,414.00
8	831/05.12.2018	2,26,020.00
9	961/09.01.2019	2,32,619.00
10	1052/06.02.2019	2,11,777.00
11	1139/06.03.2019	1,88,406.00
	TOTAL	21,74,390.00

CODE.NO:11

10) PURCHASE - PURCHASE OF LIBRARY BOOKS - CONNETED FILES NOT PRODUCED AND OTHER CERTAIN DEFECTS - IRREGULAR-NEEDS EARLY ACTION;

During the course of audit, as verified from the cash book and paid vouchers for the year 2018-19, it was noticed that an amount of Rs.6,89,943.00 was drawn and paid towards cost supply of BOOKS to M/S Manikanta Book Centre, Rajahmundy vide voucher number 1207/21.03.2019 during the year under audit. In this regard the following defects are noticed:

- 1) Connected stock and issue register was not made available to audit for verification.
- The indent, requisition from the Departments concerned was not made available to audit for verification
- The Annual Stock Verification or Certificate made in this regards was not forthcoming to audit for verification.
- 4) The authority under which it was permitted was not produced to audit for verification.
- The Tender or quotation and the comparative Table was not pointed out.
- 6) Advance Stamp receipt or Payees acknowledgements etc., was not pointed out to audit for verification
- 7) The Stock and utilization was also not forthcoming to audit for verification.
- 8) The connected approval of MDC and purchase committee along with the utilization was not made available to audit for verification. In the absence of the said records, the correctness of the expenditure incurred could not be verified in audit. Therefore, in the light of the above, it was brought to the notice to the higher authorities and the matter needs to be investigated and the loss if any sustained would need to be worked out and made good from the person or persons responsible and furnish the material facts to this department.

11) ACCOUNTS NOT PRODUCED TO AUDIT - NEEDS EARLY ACTION,

During the course of audit for the year 2018-19, it was noticed that the following accounts maintained by the Adikavi Nannaya University, Rajamahendravram with the closing balances at the end of March.2018 detailed below was not taken into account for the year 2018-19 and also the connected cash books, pass books and connected files were not produced to audit, which is highly irregular. Hence the correctness of the receipt and expenditure of the below accounts were not verified by the audit department.

Hence the Executive authority may take immediate action to produce the registers, pass books and records with revised annual account to audit. If any loss sustained in this regard would need to be recovered from the person or persons responsible.

The following accounts were not produced to audit as detailed below.

Closing Balances as on 31.03.18	Name of the Account	Sl.No
Rs.	ANUNDIKANI KANUANAM 553 20' ANUNDIKANI KANUANI STA 20'	
7,33,368.00	ANUNDIKAM BORNARA	01

	4	
02	ANUR Scholarship A/C (AB)	63,069.00
03	Nannaya CET (AB)	27,48,9851.96
04	ANUR N.S.S. Account	2,52,082.00
05	The Principal, UCED & UCAC Academic A/c	71,82,831.00
06	The Principal, UCAC Scholarship A/c	63,19,452.50
07	Nannaya CET (SBI)	

NON UTILISATION OF EARMARKED FUNDS (Code: 6) Rs: 0

12) NON-SUBMISSION OF UTILISATION CERTIFICATES:-

According to Article 211-A(2) of the A.P. Fin. Code Vol-I, it is the responsibility of the grant receiving authority to send the Utilization Certificates in the proforma prescribed duly certified by the Director of State Audit, Andhra Pradesh, Hyderabad. But the following No. of Utilization Certificates were not furnished to Audit for certification and transmission to the authorities concerned.

S. No	Purpose of the grant	No.&dt. And authoryit releasing the	5u	due to be bmitted Lakhs)	51	U.Cs abmitted	-	Salance Lakhs)
		grant	No.	Amount	No	Amount	No	Amount
1	Block Grant -Salaries Ist Qr	G.O.Rt.No.1019, dated:29.04.2018	1	37051750	•	-	1	
2	Block Grant Other Grants Ist Qr.	-do-	1	37051750	ia.		1	
3	B.Grant -II Qr. Salaries	-do-	1	37051750	3	-	1	

Para Number: 10

OTHERS (Code: 18) Rs: 0

13) LIBRARY - ACCESSION REGISTER - NOT MAITAINED PROPERLY* (CODE.NO:18)

As verified from the Library Stock register, it was noticed that certain defects were pointed out which needs rectification.

- All fresh purchases of Library books have been entered in the accession register.
- Expenditure on contingencies and certain miscellaneous items incurred towards binding/stitching of Library books if any, was to be covered by sanctions of the concerned authorities depending on the monetary value.
- 3. Deposits as prescribed in the rules have mot been obtained from the students for issue of books.
- 4. Fines have mot been collected from students in cases where there were delays in return of Library Books.
- Hence the said defects may be rectified and see that the seen will not be received in future. The loss if any due to the said defects may be worked out and recovered from the person or persons responsible and made good to Block Grant

14) PHYSICAL VERIFICATION OF LIBRARY BOOKS NOT DONE - IRREGULAR - NEEDS EARLY ACTION: (CODE.NO:18)

During the scrutiny by the audit reveals that no stock verification of library books of the University was done during the summer vacation in the year 2017-18 Further, the University has not examined the loss of books as per relevant provisions of General Financial Rules.-Note under Article 143 of A.P.Financial Code Vol.I (i.e., Physical Verification of Library Books) stipulates as under:- i. Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done, if Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable, provided such losses are not attributable to dishonesty or negligence. However, loss of books of a value exceeding Rs.1000/- (Rupees one thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken .- In view of the above rule provisions and facts in audit it was observed that no physical verification of library books was done by the University during the summer vacation in the year 2017-18 The reasons for not conducting physical verification of library books should be explained to audit and a physical verification may be done immediately. Hence, early action would need to be taken for rectification of the above defects and furnish the same to audit for verification at the time of audit without fail.

15) GRANTS -A MOUNT DRAWN AND INVESTED AS FDR IN VARIOUS BANKS - RATE OF INTEREST NOT OBSERVED. CODE.NO:18

On verification of the Fixed Deposits Register for the year 2018-19 it was noticed that, the deposits were invested in various banks like S.B.I, Andhra Bank, Chaitanya Godavari Grameena Bank, Indian overseas Bank Canara Bank, Union Bank & Syndicate Bank and they were giving different rates of interest like 6.5%, 6.5%, 7.5%, 6.75%, 6.50%.6.75%&6.75%.

As per the government instructions before investment, university authorities shall obtain the quotations from government banks and accept the bank which offers more rate of interest.

Hence the University authorities shall follow the above procedure and avoid loss to University fund.

16) UNIVERSITORAY LAWS NOT FRAMED AND FURNISHED TO AUDIT-NEEDS

ACTION:

(CODE.NO:18)

During the course of audit the bye laws of Adikavi Nannayya University were not framed and produced to audit for verification. As per procedure every university has to prepare bylaws to raise their income in a reasonable manner from the user groups in the form of admission fee, examination fee, tuition fee, affiliation fee etc., But the same were not prepared even after lapse of 3 years from the formation of the University which is irregular. In the absence of the bylaws the correctness of financial transactions of the University could not ascertained in audit. The collection of various fees from the users without having bylaws leads to misappropriations and defalcations. Hence, early action would need to be taken to prepare and produce the bye laws to audit for verification. The loss if any caused due to non observance of bye laws to the University funds would need to be made good from the person or persons responsible

17) TUTION FEES ACCOUNT- CERTAIN INFORMATION NOT FORTH COMING- NEEDS ACTION: CODE.NO:18

During the course of audit for the year 2018-19, It was noticed that the following information was not furnished: - Course wise and category wise and year wise enrolment particulars. - Details of Course wise, category wise tuition fee demand. - Course wise and category wise and year wise fee collected from the students, amount get reimbursed from the welfare departments, transferred from scholarship account. - The balance to be realized etc., In the absence of the above information the correctness could not be certified in audit. Hence, action would need to be taken to furnish the above information to audit for verification.

18) PETTY CASH BOOK NOT MAINTAINED-NEEDS ACTION: CODE.NO:18

During the course of audit for the year 2018-19 as verified from the expenditure portion it was noticed that in majority of cases the amounts were drawn on self-cheques. But the petty cash book to that effect was not maintained in the University. As per the accounting procedure all the self-drawls should be recorded in the petty cash book day wise and the balance shall be noted at the end of the particular day. But the same was not maintained. In the absence of the same the correctness could not be ascertained in audit. Hence, action would need to be taken to maintain the petty cash book and produced to audit for verification.

19) POSTING REGISTER NOT MAINTAINED-NEEDS ACTION: CODE.NO:18

The posting registers for 2018-19 has not been maintained and produced to audit. In the absence of the same the correctness of the receipts and charges for 2017-18 could not be verified. Hence, immediate action may be taken to produce the posting registers to verify the correctness of the receipts and charges.

20) ESTABLISHMENT AUDIT REGISTER NOT MAINTAINED- NEEDS ACTION: CODE.NO:18

During the course of audit for the years from 2006-07 to 2018-19 it was noticed that the Establishment Audit Register which was crucial was not maintained and produced to audit for verification. As such the correctness of payments made to the teaching and non-teaching staff could not be verified in audit. The Register should be maintained in the prescribed proforma. Each page in the register should be divided by horizontal lines into 3 equal spares for the record of 3 years charges. A page or such of areas should be set apart from the audit of each sanction on establishment. The different sanction should be entered consequently. Each sanction of should be classified according to the different grants or classes of posts such as Teaching and non-teaching staff, Senior Assistants, Junior Assistants,

Typists, Attenders etc., The sanction in the Establishment Audit Register should exactly correspond with those in the Establishment bill. All orders, sanctions etc., in force at the time of opening of the new register should be entered and attested and sanction orders etc., communicated during the year of audit. The number of sanctioned posts under each class in the scale of pay should be noted against the class in the fly leaf. After that the names of holding the posts with their rates of pay should be specified. The post vacant being indicated as last item in the serial number under the class. Every entry in the fly leaf should be supported by an authority. Further, entries regarding pay, increments, promotions, leave and transfer of the incumbents should be noted in the fly leaf. After the payment is made, the entries related to Pay, DA, HRA etc., drawn by the incumbents should be posted against the respective months with voucher number and month. Hence, early action may be taken to maintain the above register as per the instructions and furnished to for verification.

21) CONSOLIDATED TOOLS & PLANTS REGISTER NOT MAINTAINED -NEEDS ACTION: _CODE.NO:18)

A consolidated tools and plants register showing the valuable materials owned by the University, during the year was not maintained and produced for verification in the absence of the said register the details such as buildings machinery, and other valuable materials owned by the University, could not be verified in audit in the absence of the said register with the details in respect of assets missing during the year could not be verified. The said register would need to be maintained and certification of verification of assets by the executive authority shall be done at the end of the year in the said register. Early action would need to be taken to maintaining the said registers.

22) STOCK VERIFICATION - ANNUAL STOCK VERIFICATION CERTIFICATE NOT ENDORESED IN THE STOCK REGISTERS. CODE.NO:18

It was noticed during the course of audit that the stock verification certificates of the consumable and un consumable articles were not noted in the Stock register at the end of the financial year. In the absence of the certification, the correctness of stock recorded in the registers could not be established or certified in audit. Action would need to be taken to endorse the stock verification certificates in the Stock Register and produced them for verification to audit. The loss if any sustained in this regard would need be realized from the person or persons responsible.

23) NON PREPARATION OF INCOME AND EXPENDITURE STATEMENT AND BALANCE SHEET. CODE.NO:18

The University was preparing only receipts and payments account without the income and expenditure account and balance sheet as required. In the absence of income and expenditure account and balance sheet, the annual accounts would not reflect the actual financial position of the University such as investments, assets and liabilities, outstanding advances etc.,

Hence, the annual accounts should be prepared with income and expenditure account and balance sheet and the same is held under objection

24) MAINTENA NORTH AND STOCK ACCOUNTS WAS POOR. (CODE.NO:18)

As verified from the stores and stock registers relating to stores revealed the following deficiencies:

- The maintenance of stores and stock accounts in the University was very poor. The stock registers were not being regularly maintained and updated periodically. Many items were not even being entered in the stock registers. The University Guest House did not maintain any stock registers for stores during the year.
- Physical verification of stores, stock, furniture and equipment was not conducted in most of the departments in the University.
- Idle equipment (Computers and peripherals) pertaining to the University Library and damaged/old furniture were dumped in Chief wardens Office and Guest House.

The University accepted the audit point and assured to carry out necessary measures for periodical physical verification of stock and stores and disposal of unserviceable articles. Hence the said defects may be rectified and see that the same will not be recurred in future. The loss if any due to the same said defects may be worked out and recovered from the person or persons responsible and made good to Block Grant

25). CODE VOLUMES - SENATE, ACADAMIC BODIES AND FINANCE CODE WAS NOT PREPARED - NEEDS EARLY ACTION.

The University has not prepared any codes prescribing the administrative powers of the Executive council, Senate, Academic Bodies etc. even after years of its to existence. This University is following the Andhra University code administrative manual and the audit is being done accordingly and hence this audit Report.

26) ESTABLISHMENT-TEACHING STAFF- SERVICE REGISTERS NOT MAINTAINED PROPERLY-IRREGULAR CODE,NO:18

During the course of audit, it was noticed that as verified from the service registers of the teaching staff, the following defects were noticed.

- 1) Certain teaching staff were imposed punishment ,and stoppage of 5 increments with cumulative effect . Further, the proceedings copy was not submitted to audit for verification.
- Certain teaching staff were proceeded on earned leave/ half pay leave. But, the leave sanctioned entry was not recorded and the leave account was not updated.
- 3)The surrender of earned leave entries were not recorded up to date in the SRs of the individuals concerned
- 4)The Leave account was not maintained properly i.e. Advance credit given, deduction of leave sanctioned, balance was not arrived properly.

The above defects may be rectified and the fact intimated to audit

27). National Service Scheme - Non-observance of guidelines:

CODE.NO:18

National Service Scheme(NSS) was started to establish a meaningful linkage between the campus and the community, with the objectives, inter alia, to understand the community in which they work, identify the needs and problems of the community and involve them in problem solving process, developing among themselves a sense and civic responsibility. NSS receives funds from Central and State Government in the ratio 7:5 and also from HIV-AIDS and Special camp Programme advances, etc.,

The University violates the NSS Guidelines as detailed below:

- University maintained NSS Cash Book in multi level which is violation of the NSS (i) guidelines.
- The following register/records were not produced to audit.
- Project register (ii) Stock Register (iii) Record of Attendance (i)

(Attendance of students volunteers at various sessions/camps of NSS must be recorded and their signatures must also be obtained) (iv) Personal work-dairy of Programme Officer (V) work-dairy of NSS volunteers. The University replied that the Programme Coordinator appointment and payment of pocket allowance was proceeding with the permission of the NSS Advisory Committee. The reply was not tenable to violate the NSS Manual. Further, the NSS Advisory Committee is only a part of the University for overseeing the activities of the NSS and does not have the official authority to give such exemptions. Hence, the University authorities are there requested to avoid such extra payments and fact intimated to audit.

28) Shortage of Teaching Staff:

For the purpose of maintaining academic standards in educational institutions, the availability of qualified and experienced faculty is a prerequisite otherwise shortage on this account may adversely affect the quality of teaching. The position of staff on March, 2019 is shown as below.

Designation	Sanctioned Posts	Men-in- position	Vacant posts and its percentage to sanctioned posts
Professor	8	3	5
Associate Professors	15	5	10
Assistant Professors	53	18	35
Adhoc Assistant Professors	130	130	-
Total	206	156	50

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29). NON MAINTENANCE OF REGISTERS AND RECORDS-NEEDS ACTION:

During the course of audit on the accounts of University for the year 2017-18, it is noticed that the following registers were not maintained and produced to audit:

- 01) Establishment Audit Register.
- 02) Register of contingent charges.
- 05) Posting Register.
- 06) Stock Register of securities.
- 07) Stock Register of Sundry articles.
- 08) Stock Register of publications.
- 09) Stock Register of Cheque books.
- Stock Register of Receipt books.
- 11) Miscellaneous Sales Register.
- 12) Register of Grants.
- 13) Register of Revenue Yielding Properties.
- 14) Stock Register of Machinery.
- 15) Register of Fines & Penalties.
- 16) Budget Watch Register.
- 17) Grants Appropriation Register.
- 18) Miscellaneous Demand Register.
- 19) Prosecution Register.
- 20) Register of Encroachments.
- 21) Register of Subscriptions, Contributions & Donations.
- 22) Petty Cash Book.
- 25) Register of U.D Pay.
- 26) T.A Bill Register.
- Register of Service Registers.
- 28) Abstract Register of Receipts & Expenditure.
- 29) Loans Ledger.
- 30) Register of Investments.
- 31) Register of Lapsed Deposits.
- 32) Register of Loans.
- 33) Register of M.O-s received.
- 34) Transfer Entry Register.
- 35) Register of Immovable Properties.
- 36) Register of Men on duty.
- 37) Register of Money Value Forms
- 38) Register of Provident Fund Subscribers
 - 39) Register of Temporary withdrawals

- 40) Register of Final Payments
- 41) Provident Fund Ledgers etc.,
- 42) womens Hostel Account.

In the absence of the same the correctness of the accounts could not be ascertained in audit. Hence, action would need to be taken to maintain and produced the above registers to audit for verification.

30) RESULT OF AUDIT.

The general result of audit is satisfactory.

Para Number: 11

RECEIPTS & CHARGES (Code: 20) Rs: 0

31) RECEIPT AND CHARGES.

The gross Receipts and Charges during the year were respectively.

Charges in Rs.	Receipts in Rs.	Name of the Grant	S.No.
156074165.00	182078710.00	Block Grant Account	1
157676674.00	111155250.00	ANUR PD A/c	2
131229808.90	13463477.00	ANUR General Revenue A/c	3
0.00	0.00	ANUR Academic A/c	4
90990804.00	99409980.00	AKNU Affiliated Colleges Development Fund A/c	5
1154729.00	1041540.00	AKNU Affiliated Colleges Inspection Fee A/c	6
348307013.64	359092867.00	AKNU UG Examination A/c	7
37640280.50	37487289.00	AKNU PG Examination A/c	8
649.00	44575.00	ANU Scholarship A/C (SBI)	9
0.00	0.00	ANU Scholarship A/C (AB)	10
0.00	0.00	Nannayya CET (AB)	11
223.50.00	RSTTY 0.00	Nannaya CET (SBI E-Collegator	12

1632876.00	1372485.00	AKNU Endowments A/c	13
11357958.50	12315012.00	AKNU Deposit & Suspension A/c	14
1205.00	478355.00	AKNU Transport Fare A/c	15
241670.00	241653.00	AKNU Development Cell Fund	16
23,00	32.00	ANUR Depreciation Replacement Fund Account	17
30.00	2982.00	ANUR Health Centre	18
0.00	0.00	U.G.C	19
9166367.00	13956367.00	The Principal, UC Eng Academic	20
6272961.00	6536223.00	The Principal, UCST Academic	21
1068410.00	500000.00	The Principal, EGMB Geology, MOES Project	22
+	-	ANUR NSS account	23
**	-	The Principal UCED & UCAC Academic	24
5045765.00	5152434.00	-do- UCST Scholarship	25
10600038.00	8236446.00	-do- UC Eng Scholarship	26
-	-	-do- UCAC Scholarship	27
1417657.00	1282573.00	-do- UCED Scholarship	28
1035927.00	182042.00	ONGC A/c	29
396.29	236357.00	ANUR Employee P.F.A/c	30
396.29	896050.00	ANUR Contributory Pension	31
		TOTAL:	

STATUS OF OBJECTIONS (Code: 19) Rs: 0

32) OBJECTIONS PENDING:-

309 Objections involving an amount of Rs.15,46,82,570.00 for the years from 2006-2007 to 2018-2019 as detailed below are pending.

S.No.	Year	No.of Objections	Amount Rs.
1	2006-2007	04	1,10,400.00
2	2007-2008	17	29,60,165.00
3	2008-2009	12	4,59,565.00
4	2009-2010	19	8,08,041.00
5	2010-2011	19	12,70,905.00
6	2011-2012	28	39,28,818.00
8	2012-2013	24	5,72,11,252.00
9	2013-2014	27	24,86,691.00
10	2014-2015	28	2,61,19,387.00,
11	2015-2016	28	55,21,794,00
12	2016-2017	38	2,64,19,377.00
13	2017-2018	36	46,70,850.00
14	2018-2019	29	2,27,15,325.00
	Total:	309	15,46,82,570.00

DAO (Signature)

Enclosures :-

LEmployee Particulars Report

II. Inventory Report

ADIKAM NANNAYA UNIVERSITY Stronically Generated. So Signature is not required RAJAMAHENORAVARAM - 533 THE

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AUDIT REPORT ON THE ACCOUNTS OF THE ADIKAVI NANNAYA UNIVERSITY UNIVERSITIES, RAJAHMUNDRY (URBAN) MANDAL, EAST GODAVARI-KAKINADA DISTRICT FOR THE YEAR 2019-20

File Number: SA/EG/RAJAHMUNDRY (URBAN)/UNIV(1)/ADIKAVI NANNAYA

UNIVERSITY/2019-20

Name Of the Auditor (s):

L Mr/Mrs SRINIVASU - ASSISTANT AUDIT OFFICER

Date Of Audit:

From 11-01-2021 To 30-03-2021

Name (s) of Executive Authorities:

1.Mr Prof. P.Suresh Varma (FAC) - Vice Chancellor From 01-04-2019 To 08-01-2020

2.Mr Prof. Gangarao Battu, - Registrar From 26-01-2020 To 31-03-2020

3.Mr M. Jagannadha Rao - Vice chancellor From 09-01-2020 To 31-03-2020

4.Mr Prof. S.Teki, - Registrar From 01-04-2019 To 25-01-2020

GENERAL FUND

Para Number: 1

OTHERS (Code: 18) Rs: 0

SCOPE OF AUDIT: Adikavi Nannayya University, Rajamahendravaram was established on 22nd April.2006 by the State Government of Andhra Pradesh in the Godavari Region at Rajamahendravaram, East Godavari District, Andhra Pradesh to promote higher education. Audit period is 2019-2020 i.e. from 01.04.2019 to 31.03.2020. the present audit was taken under A.P.State Audit Act.1989 and and A.P.Sate Audit Rules.2000,made there under.

The Report has been prepared on the basis of the information and annual account furnished (except the Accounts of The Principal, UCST Scholarship and The Principal, UCAC Scholarships which were taken into annual account but connected records not produced) and to the extent the records were made available and produced by the University authorities. The Assistant Audit Officer, State Audit, Rajamahendravaram disclaims any responsibility for any misinformation or non-information on the part of the University.

III. GENERAL FINANCIAL REVIEW AND BUGET:

The closing balances of all the accounts were in agreement with the cash book balances of respective schemes/ accounts except NSS account.

SI No	Name of the Account	Closing balance Rs.
01	A N U Block Grant A/C	18223743.39
02	A N U GENERAL Revenue A G	12830214.64
03	ANU Acadepine AND ANU Acadepine AND AND Acadepine AND AND ACADEPINE AND AND ACADEPINE AND AND ACADEPINE AND ACADEP	733368.00

-	Government Of Andhra Pradesh State A	
04	A N U U.G Exams A/C	12883732,80
05	A N U Scholarship A/C (SBI)	-
06	A N U Scholarship A/C (AB)	63069.00
07	A N U Deposits & Suspense A/c	24517762.38
08	ANU CET A/C	
09	A N U Affiliated Colleges Inspection Fee A/C	928141.00
10	A N U Endowment A/C	643031.74
11	A N U Affiliated Development Fund A/c	9408265,50
12	A N U PD A/c	3119281.00
13	AKNU Transport Fare a/c	1330411.00
14	AKNU Development Cell fund a/c	71744.00
15	Nannaya CET (AB)	-
16	Nannaya CET (SBI)	-
17	AKNU Depreciation replacement Fund account	0.00
18	A.K.N.U Health Centre	90032.00
19	U.G.C	0.00
20	ANUR N.S.S. Fund a/c	-
21	AKNU P.G Examination A/cs	5826900.00
22	The Principal UCEd & UCAC Academic	-
23	The Principal UCEd Scholarship	-
	The Principal, UGST Academic	13196237.00
	The Principal, UGST Scholarship	2538229.00
24	The Principal UC, Engg Academic	16078077.30
	The Principal UC. Engg, Scholarship	3341822.00

	The Principal UCAC Scholarship	25
63840.0	The Principal EGMB Geology, MOES Project	26
5053390.0	ONGC Account	27
2299265.7	ANUR General Provident Fund Account	28
364911.7	ANUR Employees Provident Fund Account	
1535110.7	ANUR Contributory Pension Scheme	
0.0	Nannaya CET (SBI-E-Collect)	29
135140579.8	Total:	

The Closing Balances as per pass book of accounts agrees with the closing balances of of Block Grant account, General Revenue A/c, AKNU affiliated colleges development a/c, Inspection fee fund a/c, Deposits and Suspension a/c, Endowments a/c and other accounts cash book after allowing the following reconciliation.

-- (Statements Enclosed)---

IV.GRANTS-IN-AID:

The grants-in-aid were received for different purposes the details of which are given. A list of grants received, expenditure incurred and the Balance left is given below.

(Amount in Lakhs)

51 No	Purpose	O.B	Receipt	Expenditure	Balance	Refund	% of utilisation
1	Block Grant	408.58	773.30	999.64	182.24	=	84.58
2	General Revenue a/c	68.69	1034.65	975.05	128.29	22	88.37
3	P.D. Account	2.24	1159.98	1131.04	31.18	2.	97.31

Para Number: 2

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code: 7) Rs: 647528

1). NON-COLLECTION OF DUES (Copy : 7) Rs : 647528

1). NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REAL (2,44100) OF DUES. Rs. 6,47,528.00 (Code : 7)

Maintenance of University Hostels Mess Charges yet to be Collected

The University maintains the hostels for students and the Chief Wardens were responsible for collection of hostels dues from the University Hostels inmates. All the students are required to clear their monthly mess charges bills regularly at the end of each academic courses and to clear all hostel dues with in three months of completion of financial year. (end of the Examinations) Failing which appropriate interest would be charged. The University failed to collect the mess and other charges regularly and allowed accumulation of dues to a tune of Rs. 6,47,528.00. The practice of the University collecting the dues from the students at the time of issue of final certificates may be avoided and monthly charges are collected without delay.

MESS CHARGES PENDING REALISATION FROM THE UNIVERSITY STUDENTS

S.No	Name of the Student As per SSC	Course	Total Expenditure Rs.	Amount Paid Rs.	Balance to be Paid Rs.
10	David Finny	B. Tech III YR	7872	5500	2372
2	Terli Sai Teja	B, Tech III YR	18836	15870	2966
3	Kadali Srimannarayana (accont closed)	B.Tech - IV Yr	9545	7000	2545
4	Seru Praveen	B.Tech - IV Yr	7292	0	7292
5	Ammisetti V.V.S Durga Prasad	B.Tech - IV Yr	6483	6000	483
6	Guradasu Sajeeva Raju	M.Sc-Geology -II Yr	16689	13790	2899
7	Kondeboina Navak	M.Sc-Geology -II Yr	14852	11953	2899
8	Yarramsetti CH.V. Ganga rao	M.A. Telugu II Yr	13948	12181	1767
9	Karri V.V Satya Narayana	M.A Telugu- II yr	15754	13504	2250
10	Kattamuri Mohan Kumar	MSc.Zoology I yr	13738	11572	2166
11	Jujjavarapu Nithish	B.Tech - HYr	18205	18200	3
12	Sabbavarapu Murali	B.Ed - II Yr	19320	14368	4952
13	Kakara Venkatesh	B.Ed - II Yr	18650	14326	4324
14	T. Veera Babu	B.Ed - II Yr	18318-	13096	5222
15	Talari Suman	M.Sc -Physics II Yr	18927	15920	3007

194	Beera Pradeep TOTAL Rs.	M.s.w 1 yr	8252	4650	360
193	S. Uma Srinivas	M.S.c II Yr	5134	0	513
192	Kundeti Phani Sriram	B.Tech II Yr	16472	11793	467
191	Ch. Surya Narayana Vacated	Msc II Yr	3194	0	319
190	Sivakoti Bhavesh	B.Tech II Yr	16632	12670	396
189	Karri Daiva Prasad	B Tech II Yr	10007	5753	425
188	A. Hemanth Ram Gopal	B.Tech II Yr	15853	13345	250
187	Jeedigunta Ramesh	M.Sc Chemistry II Yr	13505	8360	514
186	Ch , Ashok Kumar	M.Com I Yr	10674	9210	146
185	M. Surya Teja	B. Tech II Yr	18203	17150	105
184	Chatla Santosh	M.A english -I Yr	15806	12300	350
183	k. Ramulu	M.Com - Iyr	12647	11000	164
182	Alapati naveen Kumar	M.Com - lyr	12570	8440	413
181	Kottapalli Kiran	M.A social work -I Yr	8181	7725	45
180	Mata Nagendra babu	M.A social work -I Yr	15764	15679	8
179	Reddy Sai venkata sankar	MSc.Zoology I yr	16282	11671	461
178	V, Satya narayana	M.Sc Maths I Yr	14913	10190	472
177	T. Mohan Ravi Teja	M.Sc Botany I Yr	16043	10690	535

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code: 7) Rs: 277133

2). NON-COLLECTION OF DUES- BOYS HOSTEL CHARGES - INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES. Rs.2,77,133/-

(Code: 7)

The University was maintain the hostels for students and the Chief Wardens were responsible for collection of hostels dues from the University Hostels inmates. All the students are required to clear their monthly Hostel charges bills regularly at the end of each academic courses and to clear all hostel dues with in three months of completion of financial year. (end of the Examinations) Failing which appropriate interest would be charged. The University failed to collect the Hostel charges and other charges regularly in accumulation of dues of Rs. 6,92,585.00. The practice of the University collecting the dues from the students which has resulted at the time of issue of final certificates may be avoided and monthly charges are collected without delay.

UNIVERSITY BOYS HOSTEL GUEST HOUSE CHARGES PENDING REALISATION

S.No	Name of the Student As per SSC	Course	Total Expenditure Rs.	Amount Paid Rs.	Balance to be Paid Rs.
230	G. Satish	B.Tech I Yr	14764	8800	5964
231	Kolli Bhargav	B.Tech I Yr	4012	449	3563
232	H. Sai Mahesh	B.Tech I Yr	14498	12466	2032
233	V. krupavaram	M.S.W I YR	9092	5333	3759
235	P. Suresh	M.S.W I YR	10475	8716	1759
236	G. Aditya	M.S.W I YR	2419	0	2419
237	P. Satish	B.Tech I Vr	15190	13438	1752
238	K. Janaki ram	B.Tech I Yr	15928	14768	1160
239	Ch. Sai kiran	B.Tech I Yr	14365	11113	3252
242	T. Sekhar Babu	M.S.W I YR	3294	0	329
243	G. Pradeep	M.S.W I YR	6765	5181	1584
244	A. Sanjeev	M.S.W I YR	4072	0	407
245	P. Sanjay Bhargav	B.Tech I Yr	14162	12300	186
246	P. Venkatesh DESTRUCTION OF THE PROPERTY AUTO ADJECT OF TH	WERN Vech I Yr	14470	13100	1370
247	P. Venkatesh Programme Office	B.Tech I Yr	14392	12187	220

5:001	PM	Government Of AndhraPrade	sh State Audit Det	artment	
248	K. Durga Prasad	B.Tech I Yr	14879	12769	2110
251	T.V. S Sandeep	B.Tech I Yr	15093	9783	5310
253	B. Rakesh	B.Tech I Yr	2351	0	2351
256	D. Akash	m.c.a l yr	1055	0	1055
258	Kondavalli Ramesh	B.Tech I Yr	13451	7900	5551
261	T.Mahesh	B.Tech I Yr	13291	8459	4832
262	M. Ravi chandra	B.Tech I Yr	14265	9390	4875
263	T. Aravind	B.Tech I Yr	15835	13395	2440
264	Ch. Lohith	B.Tech I Yr	16098	15415	683
265	A. Naveen kumar	B.Tech I Yr	15472	15282	190
267	V. venkat haswanth	B.Tech I Yr	11537	7500	4037
269	Ch. Hemanth kumar	B.Tech I Yr	16233	14919	1314
270	M. Rajesh	B.Tech I Yr	15995	15290	705
271	A. lova raju	B.Tech I Yr	16309	15802	507
272	V. Chaitanya varma	B.Tech I Yr	14891	6771	8120
276	P. Vijay kumar	B.Tech I Yr	15109	9996	5113
277	L. Anand	B.Tech I Yr	14909	9790	5119
278	Farooq Ahmed	B.Tech I Yr	14943	11856	3087
280	pothala Sivaji	P.H.D Telugu II Yr	17608	12150	5458
281	Bendukurthi RajuBabu	P.H.D Telugu II Yr	17256	12584	4672
282	B. Satya Narayana	P.H.D Telugu II Yr	9781	6460	3321
283	B. likhil	B.Tech I Yr	15169	9676	5493
284	D. chiranjeevi	B.Tech I Yr	13430	7900	5530
285	R. ganesh Naidu	B.Tech I Yr	14591	9496	5095
286	P.Naresh Kumar	B.Tech I Yr	14433	12406	2027

-			- Service Confe		
288	K. Praneeth	B.Tech I Yr	14845	14467	378
289	P. Praveen	B.Tech I Yr	11653	2330	932
293	Gudala ravindra	B.Tech I Yr	13420	10743	267
294	K. vinay	B.Tech I Yr	15333	9915	541
296	K. Sandeep Kumar	B.Tech I Yr	13005	11826	117
298	N. Manoj Kumar	B.Tech I Yr	15447	10353	509
299	G. sandeep kumar	B.Tech I Yr	14181	9436	474
300	R.T.R.S.A. sai	B.Tech I Yr	14465	9574	489
			4891	1351	354
308	Sekhar	B.Tech I Yr	1351	0	135
309	Uma Farook	M.C.A II Yr	14001	12482	151
310	Sepeni Rama Swami	P.H.D Telugu II Yr	12809	8443	436
311	Chinta Taviti Naidu	P.H.D Telugu II Yr	13714	5700	801
312	Pindi nagaraju	P.H.D Telugu II Yr	13370	12150	122
313	A. Sanjay	B.Tech I Yr	15254	10010	524
314	K. Lokesh sai	B.Tech I Yr	15001	10263	473
315	N. Satya sai	B.Tech I Yr	15093	15004	8
317	P. Sai Ram	B.Tech I Yr	13324	9168	415
323	P. Ramanjaneyulu	B.Tech I Yr	14400	12441	195
324	S. Dhanumjay	B.Tech I Yr	14739	10237	450
325	T. Joga Rao	B.Tech I Yr	13642	9527	411
331	K. Sasi	B.Tech I Yr	15172	15060	11
334	K. Akhil babu	m.c.a l yr	12375	8400	397
335	J. Puspa Raj ADIKAVI NANNAYA UNIVER RAJAMAMENDRAVARAM - 53	298 B.Tech I Yr	12956	9436	352

5:00 P	M	Government Of AndhraP	Yadesh State Audit Dep	Insinfred	
336	M. Lakshmana rao	B.Tech I Yr	13977	13061	916
337	N. Sneha ram kumar	B.Tech I Yr	14616	14524	92
338	M. suresh reddy	B.Tech I Yr	14349	14340	9
339	P. sunil babu	B.Tech I Yr	12981	6100	6881
340	M. Malllesh Babu Vacated	B.Tech I Yr	729	0	729
341	P. Govardhan reddy	B.Tech I Yr	10967	7400	3567
342	G. Mutyala rao		12111	10700	1411
343	R.D.S.V. Satya narayana		13130	12550	580
344	V. chandra sekhar choudhari		9083	6200	288
349	VS. sridhar naik		12332	7188	514
350	S. prasad	chemistry ii yr	12678	4018	8660
351	P. Rattaiah		10968	10621	34
352	M. Mahesh babu		12143	10188	195
355	P. Venu Prasad		10225	8510	171
356	Shaik Siraj		10517	8740	177
357	Mulla Abdul vahab		10596	10040	55
360	Nallabilla Rama Raju	B.ed I Yr	10632	9300	133
361	V. Durga Prasad	M.H.A Lyr	8811	7300	151
363	A. Krishna	MCA I Vr	5711	2500	321
364	N. Sampath kumar	B.ed I Ye	6801	1487	531
365	Gada Satish	M.H.A lyr	5314	2450	286
366	P. Sai krishna	B.ed I yr	4231	0	423
367	K. Pradeep	Msc II yr	5632	0	563
370	M. Satya narayana	B.ed I Yr	649	. 0	64
	TOTAL Rs.		1045506	768373	27713

ADVANCES PENDING ADJUSTMENT (Code: 8) Rs: 1119560

03) UNIVERSITY FUNDS - ADVANCES PAID - BUT NOT ADJUSTED - Code No: 08

The following amounts were drawn and paid towards advances to the individuals concerned for various purposes from AKNU General Revenue grant. But the said amounts were not got adjusted, though much time lapsed which was irregular. Further it was noticed that without adjusting the first advance within the stipulated period of three months, 2nd advances were also sanctioned to some persons / department which was irregular. Action would need to be taken to recover/ adjust the said amounts to ANU Block grant account and the fact may be intimated to audit.

Chq.No & Date	Particulars	Amount paid in Rs.
000554/22.04.19	Advance paid to the Principal, UCED for conducting Spot valuation of 2 nd semister UG Profesional Courses.	2,00,000.00
000555/22.04.19	Advance Paid to Dr K.Subbarao, Principal UCED for conducting Spot valuation of 4 th semister UG Profesional Course.	1,50,000.00
000222/20.04.19	Advance Paid to A.Satyanarayana advance paid for PG Examination section contingencies	10,000.00
900477/6.6.19	Advance paid to Ch.S.D.St.T.College, for Woemn, Eluru for conducting Nannaya CET- 2019	36,800.0
900478/06.06.19	Advance paid to Aditya Degree College for conducting Nannaya CET-2019	39,800.0
900479/06.06.19	Advance paid to Principal DNR College, Bhimavaram for conducting Nannaya CET- 2019	36,800.0
900780/06.060.19	Advance paid to Special Officer, MSN PG Centre, Kakinada for conducting Nannaya CET-2019	36,800.0
900781/06.06.19	Advance paid to Principal, SKBR PG College, Amalapuram for conducting Nannaya CET-2019	36,800.0
358279/06.08.19	Advance paid to Dr P.Vijaya Nirmala UGC Co-ordinator for contingencies	10,000.0
58310/24,08.19 FINANT MANN	NA UNIVERSITE paid to Principal, UCAC for system Conducting one day awareness programme to	1,00,000.0

	Principals in AKNU affiliated Colleges.	
024815/05.10.19	Advance paid to University Engineer for paining & interior work in examination sections.	40,000.00
024913/15.11.19	Advance paid to the principal, MVNJS&RVR College of arts & sciences, Malkipuram.	63,000.00
024912/15.11.19	Advance paid to the principal, MVNJS&RVR College of arts & sciences, Malkipuram for conducting South Zone inter University selections & tournaments.	72,800.00
024913/15.11.19	Advance paid to the principal, MVNJS&RVR College of arts & sciences, Malkipuram for conducting South Zone inter University selections & tournaments.	63,000.00
025177/12.02.20	Advance paid to University Engineer for purchase of Home need items in VC Bunglow	50,000.00
025227/28.02.20	Advance paid to head of the dept of Commerce, ANUR for accommodation expenditure for 56no-s students.	53,760.00
025236/29.02.20	Advance paid to Principal UCAC for conducting Godavari Yatra programme	10,000.00
025239/29.02.20	Advance paid to Dr T.Satyanarayana, Dept of telugu to conduct 2days national seminar.	10,000.00
025277/12.03.20	Advance paid to University Engineer to meet day to day expenditure of Plumbing, Civil work and transportation and other miscellaneous of the university.	1,00,000.00
	TOTAL Rs.	11,19,560.00

VIOLATION OF RULES (Code: 9) Rs: 0

P (code:9[19])

4)GRANT AMOUNT DRAWN FROM PD ACCOUNT AND DESOPITED IN BANK ACCOUNT IRREGULAR NEEDS RECTEFICATION, Code No: 09

Govt. have sanctioned non - Plan grant and the amount was adjusted to the P.D account of the University. The University authorities had drawn the amount from the P.D account in lumpsum and deposited in Block grant account of the State Bank of India, Innispeta branch, Rajahmundry. The authority to deposit the grant amount in different banks was not pointed out to audit and as such lodging of the funds in other banks was irregular and tantamernts to parking of funds. Hence the authorities are advised to redeposit the all the amounts in PD account duly withdrawing the amounts from banks.

During the course of audit it was noticed that, the University Authorities were paid the advertisement charges to M/s K.K.Ads, Rajahmundry and M/S Ganesh Advertisers, Kakinada for various purposes and the advertisements were paid through a private agency which was irregular. If any advertisement to be published in news papers it shall be routed through I & PR Department only. Hence the University would need to make payments towards advertisements after obtaining certification of the bills by the I&PR Department duly observing the procedure laid down under rules.

Vr.No. & Date	Particulars	Amount Rs.
275/01.07.2019	Amount paid to M/s.K.K.Ads Rjamahendravaram towards advertisement charges for Ad-hoc teaching Notification .	85,249.00
285/02.07.2019	Amount paid to M/s.K.K.Ads Rjamahendravaram towards advertisement charges for University Tender Advertisement for Civil Works	24,056.00
463/20,08,2019	Amount paid to M/s.K.K.Ads Rjamahendravaram towards advertisement charges for conducting auction for University Canteen.	6,827.00
471/21.08.2019	M/s Sri Ganesh Advertisers & Communications, Kakinada towards printing of University advertisement in their English Daily News Paper - The Hans India-	12,480.00
884/19.12.2019	M/s K.K.Ads, RJY towards advertisement charges of newspaper for sealed tenders are invited for the supply of Examination Stationery, Hiring of Cars, Purchasing of old stock of used answer booklets.	28,390.00
	Total Rs.	1,57,002.00

Para Number: 6

VIOLATION OF RULES (Code: 9) Rs: 40032

P (code:9[19])

06) AUDIT FEE NOT REMITTED TO STATE FUNDS

Code No: 09

The Audit Fee for conducting audit for the year 2018-2019 is payable to the State Funds. As per formula 6 of FR 9(31) the average cost of pay of Audit personnal involved in audit of the University worked out comes to a tune of Rs.40,032 towards Audit Fee is to be paid to the State Funds and the copy of challan may be produced to audit.

Average Cost ADMINIMATIAYA UNIVERSITY

RAJAMANENDRAVAGANIMETT - Minimum) (3/4 - X/60)

X = X is Length of Time scale - 5 i.e-29 - 5 = 24 (Sr.Auditor scale) —. 27 - 5 = 27 (Asst. Audit Officer) Assistant Audit Officer: Rs.35120 + (87130-35120) (3/4 - 27/60) = i.e., Rs.26,139/-= Pay as on average Pay X No.of days /30 Pay = Rs.26,139 X 05/30 = Rs. 4,357.00 DA = Rs.26,139 X 12.052 X 5/30 = Rs. 525.00 HRA = Rs.26,139 X 20% X5/30 = Rs. 871.00 CCA = Rs.500 X 5/30 = Rs. 83.00 Total: = ----- = Rs. 5.836.00---. I 1) Senior Auditor : Rs.22460 + (66330 - 22460) (3/4 - 29/60) = Rs.17,909.00 = Pay as on average Pay X No.of days /30 = Rs.17,909 X 10/30 Pay = Rs. 5,970.00 DA = Rs.17,909 X 12.052% X 10/30 = Rs. 719.00 HRA = Rs.26,139 X 20% X 10/30 = Rs. 1,743.00 CCA = Rs.350 X 10/30 = Rs. 117.00 Total: = Rs. 8,549.00 = i.e., Rs.S.549 X 4 Sr. Auditors = Rs.34,196.00--.. II = GRAND TOTAL (I + II) = Rs.40.032.00

Para Number: 7

VIOLATION OF RULES (Code ; 9) Rs ; 0

P (code:9 [19])

07)CONTRIBUTARY PENSION SCHEME-MAINTAINED DIRECTLY-NOT FOLLOWED
GOVERNMENT ORDERS CODE.NO:9

THE

Inspite of the audit objection raised in the previous years, University was recovering 10% of pay and dearness allowance under contributory pension scheme From 10/2007 on wards. The University was adding the equal amount of share towards employee contribution and the employee share and employer share was deposited at State Bank of India, Diwancheruvu branch bearing in a joint account of Registrar & Employee with out following the conditions under the scheme. Action would need to be taken to follow the process under contributory pension scheme and the fact may be intimated to audit. The details are noted in table form.

S.NO E.NO __NAME OF THE DESIGNATION ACCOUNT

		EMPLOYEE		NOs
t	TS 200931	Dr.Teki Surayya	Professor	31987953370
2	TS 200704	Mr.N.Udaya Bhaskar	Asst.Professor	31987953223
3	TS 200708	Ms.P.UmaMaheswari Devi	Asst.Professor	31987953483
4	TS 200710	Dr.K.S Ramesh	Associate professor	31987953507
5	TS 200815	MrsJyothirmayi	Asst.Professor	31987953530
6	TS 200821	Sri N.S.Raghavendra	Asst.Professor	32014046476
7	TS 200927	Ms.N.Sajna Raj	Asst.Professor	31987953325
8	TS 200711	Dr.B.Jagan Mohan Reddy	Asst,Professor	31987953518
9	TS 200925	Ms.K.Deepthi	Asst.Professor	31987953303
10	TS 200813	Dr.Y.Srinivasa Rao	Associate professor	31987953529
11	TS 200706	Dr.K.V.Swamy	Asst.Professor	31987953461
12	TS 200930	Mrs .K.Nooka Ratnam	Asst.Professor	31987953369
13	TS 200819	Dr.A.Matta Reddy	Associate professor	31987953267
14	TS 200701	Dr.K.Ramaneswari	Asst.Professor	31987953201
15	TS 200705	Mrs P.Vijaya Nirmala	Asst.Professor	31987953450
16	TS 200707	Dr.D.Kalyani	Asst.Professor	31987953472
17	TS 200814	Prof.P.Suresh Varma	Professor	31987953541
18	TS 200817	Mrs.V.Persis	Associate professor	31987953245
19	TS 200818	Mrs .M.Kamala Kumari	Associate professor	31987953256
20	TS 2000 OR ON AND AND AND AND AND AND AND AND AND AN	Rao P.Venkateswara	Associate professor	31987953358

21	TS 200702	Ms. B.Kezia Rani	Asst.Professor	31987953212
22	TS 200926	Ms.D.Latha	Asst. professor	31987953314
23	TS 200816	Dr .B.Sankara Rao	Asst. professor	31987953234
24	NTS 200805	Smt . VAM Jyothi	System Manager	31987953427
25	NTS 200702	Smt.G.Chandra Kala	Asst.Registrar	31987953392
26	NTS 200701	Smt .B.Vijaya Kumari	Asst. Registrar	31987953416
27	NTS 200906	Sri K.Manohar	Superintendent	31987953405

08) CONTRIBUTORY PENSION SCHEME - NON-REMITTENCE OF CONTRIBUTORY PENSION TO NSDL - NEEDS EARLY ACTION.

During the course of audit on the accounts of Adikavi nannaya university, Rajamahendravaram for the year 2019-20, it was observed that an amount of Rs.3,39,24,805 was collected towards contribution of CPS was kept in the joint account (at SBI Diwanchervu A/C No. 37851163203) of University for the years from 2015-16 to 2019-20 without remitting to NSDL as detailed as shown below.

Year	Total amount accumulated in Rs.	Total amount remitted to NSDL	Accumulated Balance to be remitted in Rs.
2015-16	5621251	4	56,21,251
2016-17	5810698	-	1,14,31,949
2017-18	6356987		1,77,88,936
2018-19	7983510	*	2,57,72,446
2019-20	8152359		3,39,24,805

It shows a balance of Rs.3,39,24,805 to be remitted to NSDL. It was replied that as per Govt, of Andhra Pradesh, all the teaching and non-teaching employees working in the university appointed on and after 22.04.2006 i.e. inception of University had been governed by the contributory pension scheme A monthly contribution of 10% of the employee and 10% being deposited in the university joint account operated by the individual and the registrar. The process of registration with NSDL was in progress.

Keeping the pension fund in joint accounts without remitting to NSDL was not in order. Due to this action of university the burden of paying interest on pension fund to employees was lying with university. Hence early action may be taken to complete the process of registration with NSDL and transfer the funds.

NON-PRODUCTION OF RECORDS (Code: 11) Rs: 46679608

09.GENERAL REVENUE - WORKS EXECUITED FROM UNIVERSITY GENERAL REVENUE FUNDS - CONNECTED M.BOOKS, ESTIMATES AND FILES NOT PRODUCED, Rs.4,66,79,608,00

An Amount of Rs.466,79,608.00 as detailed below was drawn and paid towards works, but connected M.Books, Estimates and connected records were not produced for verification in audit. Hence the correctness of the expenditure thus incurred could not be verified in audit. Early action would need to be taken for production of records. Loss if any caused in this regard would need to be made good from person or persons responsible.

VR.NO & DATE	PARTICULARS	AMOUNT IN Rs.	
05/18.04.19	Providing Vitrified Tiles flooring to the CDC Section in Amenities Centre.	4,00,481.00	
79/06,05.19	M/s Vajra Harita Nirma India Pvt.Ltd.Visakhapatnam towards the Construction of Main Gate Final Bill.	6,31,867.00	
94/09.05.19	M/s Sri Raja Sri Constructions towards construction of Compound wall for VC Lodge.	8,76,724.00	
167/29.05.19	Providing Tiles to 2 nd Floor in Amenities Centre.	4,24,786.00	
215/13,06.19	19 M/s Siva Constructions, Rajahmundry towards Construction of Women Hostel LS XIV & Final bill		
258/01.07.19	M/s CRR Construction, Nuziveedu towards Providing First Floor and Existing Buildig of AKNU campus, Tadepalligudem	9,37,483.00	
301/04.07.19	M/s Rajasri Constructions company towards the Constructions of Compound Wall for VC Lodge LS2 Pat Bill in the University Campus.	3,28,449.00	
363/18.07.19	M/s P.V.Naidu & Co., towards the work providing First Floor on Southwest Corner of Existing building L.S 1 st and part bill of AKNU Campus, Tadepalligudem.	13,31,099.00	
481/26.08.19	6.08.19 M/s Karthikeya, Contractor towards Providing working tables and Civil works to in organic chemistry lab in PG Campus, tadepalligudem.		
532/11.09.19 Jeo	Providing False Ceiling to VC Lodge in the University	4,73,119.00	
- nii	THE ORIGINAL UNIVERSITY		

24 5 00 PM	Government Of AndhraPradesh State Audit Department	
556/21.09.19	M/s CRR Constructions, Nuziveedu towards Providing First Floor on existing building in AKNU Campus, Tadepalligudem.	19,04,604.00
561/21.09.19	Construction of Pedestric Cabin at Main gate in University.	4,28,471.00
562/21.09.19	Construction of Security Cabin at Main Gate.	1,79,657.00
602/03.10.19	Providing Working Tables & Civil work for extension inorganic Chemistry Lab in PG Campus, Tadepalligudem.	4,56,322.00
662/18.10.19	Providing GSB Road for PG Campus	4,60,734.00
674/22.10.19	M/s Rajaji Design & Development Consultants, Visakhapatnam towards First instalment payment for providing structural drawing design plans & Tender documents to work construction of Pharmacy College at AKNU PG Centre.	5,26,500.00
784/16.11.19	Repairing and Rewiring to ground floor right side wing in MSN PG Centre, Kakinada .	4,73,724.00
810/22.11.19	Providing Aluminum Partition for CDC Section in the University.	4,09,884.00
959/22.01.20	M/s P.Y.Naidu &Co, VSKP towards the works - Construction of Pharmacy College, Tadepalligudem	96,23,561.00 76,92,901.00
964/22.01.20	-do- Construction of Girls Hostel at Tadepalligudem	37,85,451.00
969/23.01.20	-do- Construction of Boundary Wall in AKNU MSN PG Centre, Kakinada.	24,87,075.00
974/23.01.20	-do- Providing First Floor on South West Centre of Existing building of AKNU Campus, Tadepalligudem.	9,17,126.00
981/23.01.20	M/s N.R.Constructions towards Running Bill-1 for the work -Construction of Boys Hostel in MSN PG Campus.	31,19,811.00
1075/24.02.20	M/s P.Y.Naidu & Co towards the work - Construction of Boundary Wall in ANUR.	32,74,388.00
1121/07.03.20	M/s Power solution Guntur towards providing 2no-s of 250 KVA transformers HT Cable & Transformer Yard in University.	35,41,886.00
		4,66,79,608.00

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NON-PRODUCTION OF RECORDS (Code: H) Rs: 0

10) PAYMENT OF FUEL BILLS FOR SUPPLYING OF DIESEL TO THE VEHICLES - CONNECTED LOGBOOKS NOT PRODUCED - NEEDS ACTION

An aggregate amount of Rs.27,08,193-00 as detailed below was incurred towards diesel bills for supplying of diesel to the vehicles of University, which was supplied by M/s Ganni-s Enterprises, Rajanagaram. The utilization of purchased diesel and the mileage of vehicles and the purpose of journey similar other details shall have to be recorded in the log book of the vehicle. The log books of all the vehicles were not produced in audit.

In the absence of the log books the correctness of the diesel utilization was not verified in audit. Necessary action would need to be taken to produce all the log books of the vehicles, to verify the correctness of diesel utilization.

SI No	Vr No & Date	Month & Year	Amount in Rs.
1	09/20.04,2019	02/2019	2,08,905.00
2	85/06.05.2019	03/2019	2,65,216.00
3	207/12.06.2019	04/2019	2,29,494.00
4	267/01.07.2019	05/2019	1,93,929.00
5	451/09.08.2019	06/2019	1,69,990.00
6	523/06.09.2019	07/2019	2,11,951.00
7	661/17.10.2019	08/2019	2,19,066.00
8	876/16.12.2019	09/2019 & 10/19	5,04,966.00
9	1081/24.02.2020	11/2019	2,71,858.00
10	1170/19.03.2020	12/2019 7 01/20	4,32,818.00
	TOTAL		27,08,193.00

11) PURCHASE - PURCHASE OF LIBRARY BOOKS - CONNETED FILES NOT PRODUCED AND OTHER CERTAIN DEFECTS, IRREGULAR-NEEDS EARLY ACTION:

During the course of audit, as verified from the cash book and paid vouchers for the year 2019-20, it was noticed that an amount of Rs.22,11,195.00 was drawn and paid towards cost of supply of books

from the different stores as detailed below during the year under audit.

Amount in Rs.	Particulars	Vr.No. & Date	Sl.No.
12,74,506.00	M/s Manikata Book Centre, RJY towards cost of Books (UCST & UCEng) supplied to Dr. B.R.Ambedkar Central Library, AKNU, RJY.	81/06.05.19	D1
16,504.00	M/s Manikata Book Centre, RJY towards cost of Competitive Examination Books supplied to Dr. B.R.Ambedkar Central Library, AKNU, RJY.	174/30.05.19	02
3,04,555.00	M/s Prashant Book Agency, Bangalore towards supply books of UCST, UCAC & UCEngg., to Dr B.R.Ambedkar Central Library, ANUR, RJY	478/26.08.19	03
60,180.00	-Inflibnet Centre- Gandhinagar towards install Soul 2.0 Limited Edition Software for the use of Dr Ambedkar Central Libreary.	859/05.12.19	04
3,11,967.00	M/s Prashant Book Agency, Bangalore towards supply of Books of UCST, UCAC, UCEngg, to Dr B.R.Ambedkar Central Library, AKNU,RJY	864/05.12.19	05
2,09,028.0	M/s Manikata Book Centre, RJY towards cost of Book to AKNU MSN PG Campus, Kakinada.	906/02.01.20	06
34,455.0	M/s Manikata Book Centre, RJY towards cost of Book to AKNU MSN PG Campus, Kakinada.	1107/02.03.20	07
22,11,195.0	TOTAL Rs.		

In this regard the following defects were noticed:

- 1) Connected stock and issue register was not made available to audit for verification.
- 2) The indent, requisition from the Departments concerned was not made available to audit for verification

- The Annual Stock Verification or Certificate made in this regards was not forthcoming to audit for verification.
- 4) The authority under which it was permitted was not produced to audit for verification.
- 5) The Tender or quotation and the comparative Table was not pointed out.
- 6) Advance Stamp receipt or Payees acknowledgements etc., was not pointed out to audit for verification
- 7) The Stock and utilization was also not forthcoming to audit for verification.
- 8) The connected approval of MDC and purchase committee along with the utilization was not made available to audit for verification. In the absence of the said records, the correctness of the expenditure incurred could not be verified in audit. Therefore, in the light of the above, it was brought to the notice to the higher authorities and the matter needs to be investigated and the loss if any sustained would need to be worked out and made good from the person or persons responsible and furnish the material facts to this department.

12).PURCHASE OF FURNITURE - TENDERS NOT CALLED FOR - IREGULAR.

During the course of audit ,it was noticed that the following amounts were drawn and paid towards purchase of furniture to Adikavi Nannayya University, Rajamahendravaram from PD account.

As verified from the connected vouchers, it was noticed that the following purchases were made without calling tenders / quotations. According to Article 125 of A.P. Financial Code-Vol-I, if the value of the Articles to be purchased has more than Rs.25,000/-, such purchases should be done through tender system and rules were also issued in GO.MS.No.1202 P&CA dt:06.12.1959 relating to the invitations and acceptance of tender for purchase of materials. But the authorities were not followed the same.

Sl.No.	Vr.No & Date	Prticulars	Amount in Rs.
01	171/29.05.19	Purchase of Glassware items under University rate contract for the use at Biotechnology, Zoology, & Aquaculture Laboratory in the University Campus.	4,83,593.00
02	197/06.06.19	M/s Kalyani Furniture, Rajahmundry towards supply of 20no-s revolving chairs in English Lab PG Course.	76,440.00
03	513/05.12.19	M/s Total Automation system,Rajahmundry towards cost of 3no-s Dell Desktop system for the use in Dr.Ambedkar Central Libreary, ANUR.	1,96,000.00
04.	515/04 OF HORAYA	UNIVERSITY UNIVERSITY UNIVERSITY UNIVERSITY UNIVERSITY UNIVERSITY	53,410.00

05.	517/04.09.19	-do- One number HP 436 DNA3MF Printer	1,17,176.00
		TOTAL:	9,26,619.00

In this connection, the correctness of the purchase at competitive rates could not be ascertained and the amount of Rs. 9,26,619/- shall be held under objection.

13.) OUT SOURCING STAFF WAGES - EPF AND ESLAMOUNTS PAID TO AGENCY, REMITTANCE CHALLANS NOT OBTAINED AND PRODUCED - IRREGULAR.

During audit on the accounts of Adikavi nannaya university, Rajamahendravram for the year 2019-20, it was observed that maximum non teaching staff posts were filled up by the Adikavi Nannaya University, Rajamahendravaram on outsourcing basis through Asian Security Force Agencies, Secunderabad and their wages are being paid to outsourcing agency along with EPF, ESI, GST and administrative charges, regularly.

 As per agreement conditions the service provider every month should produce the remittance challans of EPF & ESI along with the list of employees with their EPF,ESI account numbers then only the employer should release the wages of next month to the supplier, which was not done by the authorities of Adikavi nannaya university, Rajamahendravaram which is irregular.

Hence necessary action would need to be taken to obtain remittance challans from the service provider relating to EPF and ESI and also see the previous amounts are remitted to the concerned heads & produce the challan to audit.

EPF&ESI amounts paid to outsourcing agency during 2019-20.

Sl.No	Vr.No.Dt	Remuneration for the Month	Total bill amount in Rs.	Employer and employee share of EPF AND ESI in Rs.
1	3/1-4-2019(BLOCK GRANT)	03/2019	4254015	545325
2	29/1-5-2019(BLOCK GRANT)	04/2019	4251492	545001
3	4/21-5-2019(PD ACCOUNT)	05/2019	4235087	538356
4	5/27-6-2019(PD ACCOUNT)	06/2019	4266862	546971
5	136/1-8-2019(BLOCK GRANT)	07/2019	4274225	547916
6	170/31-8-2019(BLOCK GRANT)	08/2019	4123293	495123
7	8/26-9-2019 (PD account)	09/2019	4128260	495719

8	11/1-11-2019/(PD ACCOUNT)	10/2019	4035807	480106
9	262/2-12-2019(BLOCK GRANT)	11/2019	4091504	486731
10	303/1/1/2020(BLOCK GRANT)	12/2019	4023840	4023840
11	13/25/1/2020(PD ACCOUNT)	01/2020	4074774	484741
12	15/5-3-2020 (PD account)	02/2020	4037031	484765

14) ACCOUNTS NOT PRODUCED TO AUDIT - NEEDS EARLY ACTION.

During the course of audit for the year 2019-20, it was noticed that the following accounts maintained by the Adikavi Nannaya University, Rajamahendravram with the closing balances at the end of March.2018 detailed below was not taken into account for the year 2018-19 and 2019-20. And also the connected cash books, pass books and connected files were not produced to audit, which is highly irregular. Hence the correctness of the receipt and expenditure of the below accounts were not verified by the audit department.

Hence the Executive authority may take immediate action to produce the registers, pass books and records with revised annual account to audit. If any loss sustained in this regard would need to be recovered from the person or persons responsible.

The following accounts were not produced to audit as detailed below.

Sl.No	Name of the Account	Closing Balances as on 31.03.18
01	ANUR Academic Account	7,33,368.00
02	ANUR Scholarship A/C (AB)	63,069.00
03	Nannaya CET (AB)	27,48,9851.96
04	ANUR N.S.S. Account	2,52,082.00
05	The Principal, UCED & UCAC Academic A/c	71,82,831.00
06	The Principal, UCAC Scholarship A/c	63,19,452.50
07	The Principal UCED Scholarship A/C (For the Carping Control of the	5,93,752.00

PENDENCY OF UTILISATION CERTIFICATES (Code: 16) Rs: 0

15) NON-SUBMISSION OF UTILISATION CERTIFICATES:-

According to Article 211-A(2) of the A.P. Fin. Code Vol-I, it is the responsibility of the grant receiving authority to send the Utilization Certificates in the proforma prescribed duly certified by the Director of State Audit, Andhra Pradesh, Hyderabad. But the following No. of Utilization Certificates were not furnished to Audit for certification and transmission to the authorities concerned.

S.	Purpose of the grant	No.&dt. And authoryit releasing the	subm	due to be nitted Rs in Lakhs	SL	U.Cs ibmitted		alance Lakhs)
0.500	2	grant	No.	Amount	No	Amount	No	Amount
1	Block Grant -Salaries Ist Qr	G.O.Rt.No.1463, dated:06.09.2019	1	493.97	-	-	1	493.97
2	Block Grant Other Grants Ist Qr.	-do-	1	33.33	5		1	33.33
3	B.Grant -II Qr. Salaries	-do-	1	185.27	ē	-	1	185.27
4	Block Grant Other Grants IInd Qr.	-do-	1	0,10			1	0.10
5	B.Grant -III Qr. Salaries	-do-	1	185.27			1	185.27
	Block Grant Other Grants IIIrd Qr.	-do-	1	10.00			1	10.00
	B.Grant -IV Qr. Salaries	-do-	1	185.27			1	185.27
	B.Grant -IV Qr. Salaries	-do-	1	61.75		1 . 1. 5.	1	61.75

	Block Grant	-do-	1 1	5.00	1 1	5.00
ľ	Other		1		1	
	Grants					

Para Number: 11

OTHERS (Code: 18) Rs: 0

16)PHYSICAL VERIFICATION OF LIBRARY BOOKS NOT DONE - IRREGULAR - NEEDS EARLY ACTION: (CODE.NO:18)

During the scrutiny by the audit reveals that no stock verification of library books of the University was done during the summer vacation in the year 2017-18 Further, the University has not examined the loss of books as per relevant provisions of General Financial Rules.-Note under Article 143 of A.P.Financial Code Vol.I (i.e., Physical Verification of Library Books) stipulates as under:- i. Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done, if Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable, provided such losses are not attributable to dishonesty or negligence. However, loss of books of a value exceeding Rs.1000/- (Rupees one thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken .- In view of the above rule provisions and facts in audit it was observed that no physical verification of library books was done by the University during the summer vacation in the year 2017-18 The reasons for not conducting physical verification of library books should be explained to audit and a physical verification may be done immediately. Hence, early action would need to be taken for rectification of the above defects and furnish the same to audit for verification at the time of audit without fail.

17) GRANTS -A MOUNT DRAWN AND INVESTED AS FDR IN VARIOUS BANKS - RATE OF INTEREST NOT OBSERVED. CODE,NO:18

On verification of the Fixed Deposits Register for the year 2018-19 it was noticed that, the deposits were invested in various banks like S.B.I, Andhra Bank, Chaitanya Godavari Grameena Bank, Indian overseas Bank Canara Bank, Union Bank & Syndicate Bank and they were giving different rates of interest like 6.5%, 6.5%, 7.5%, 6.75%, 6.50%,6.50%.6.75%&6.75%.

As per the government instructions before investment, university authorities shall obtain the quotations from government banks and accept the bank which offers more rate of interest.

Hence the University authorities shall follow the above procedure and avoid loss to University fund.

18) UNIVERSITY BYE LAWS NOT FRAMED AND FURNISHED TO AUDIT-NEEDS

ACTION:

(CODE.NO:18)

During the course of an arms of Adikavi Nannayya University were not framed and produced to audit for verification. As per procedure every university has to prepare bylaws to raise their

income in a reasonable manner from the user groups in the form of admission fee, examination fee, tuition fee, affiliation fee etc., But the same were not prepared even after lapse of 3 years from the formation of the University which is irregular. In the absence of the bylaws the correctness of financial transactions of the University could not ascertained in audit. The collection of various fees from the users without having bylaws leads to misappropriations and defalcations. Hence, early action would need to be taken to prepare and produce the bye laws to audit for verification. The loss if any caused due to non observance of bye laws to the University funds would need to be made good from the person or persons responsible

19) TUTION FEES ACCOUNT- CERTAIN INFORMATION NOT FORTH COMING- NEEDS ACTION: CODE.NO:18

During the course of audit for the year 2018-19, It was noticed that the following information was not furnished: - Course wise and category wise and year wise enrolment particulars. - Details of Course wise, category wise tuition fee demand. - Course wise and category wise and year wise fee collected from the students, amount get reimbursed from the welfare departments, transferred from scholarship account. - The balance to be realized etc., In the absence of the above information the correctness could not be certified in audit. Hence, action would need to be

20) PETTY CASH BOOK NOT MAINTAINED-NEEDS ACTION: CODE.NO:18

During the course of audit for the year 2018-19 as verified from the expenditure portion it was noticed that in majority of cases the amounts were drawn on self-cheques. But the petty cash book to that effect was not maintained in the University. As per the accounting procedure all the self-drawls should be recorded in the petty cash book day wise and the balance shall be noted at the end of the particular day. But the same was not maintained. In the absence of the same the correctness could not be ascertained in audit. Hence, action would need to be taken to maintain the petty cash book and produced to audit for verification.

21) POSTING REGISTER NOT MAINTAINED-NEEDS ACTION: CODE.NO:18

The posting registers for 2018-19 has not been maintained and produced to audit. In the absence of the same the correctness of the receipts and charges for 2017-18 could not be verified. Hence, immediate action may be taken to produce the posting registers to verify the correctness of the receipts and charges.

22) CONSOLIDATED TOOLS & PLANTS REGISTER NOT MAINTAINED -NEEDS ACTION: _CODE.NO:18)

A consolidated tools and plants register showing the valuable materials owned by the University, during the year was not maintained and produced for verification in the absence of the said register the details such as buildings machinery, and other valuable materials owned by the University, could not be verified in audit in the absence of the said register with the details in respect of assets missing during the year could not be verified. The said register would need to be maintained and certification of verification of assets by the executive authority shall be done at the end of the year in the said register. Early action would need to be taken to maintaining the said registers.

23) ESTABLISHMENT AUDIT REGISTER NOT MAINTAINED- NEEDS ACTION: CODE.NO:18

During the course of audit for the years from 2006-07 to 2018-19 it was noticed that the Establishment Audit Register which was crucial was not maintained and produced to audit for verification. As such the correctness of payments made to the teaching and non-teaching staff could not be verified in audit. The Register should be maintained in the prescribed proforma. Each page in the register should be divided by horizontal lines into 3 equal spares for the record of 3 years charges. A page or such of areas should be set apart from the audit of each sanction on establishment. The different sanction should be entered consequently. Each sanction of should be classified according to the different grants or classes of posts such as Teaching and non-teaching staff, Senior Assistants, Junior Assistants, Typists, Attenders etc., The sanction in the Establishment Audit Register should exactly correspond with those in the Establishment bill. All orders, sanctions etc., in force at the time of opening of the new register should be entered and attested and sanction orders etc., communicated during the year of audit. The number of sanctioned posts under each class in the scale of pay should be noted against the class in the fly leaf. After that the names of holding the posts with their rates of pay should be specified. The post vacant being indicated as last item in the serial number under the class. Every entry in the fly leaf should be supported by an authority. Further, entries regarding pay, increments, promotions, leave and transfer of the incumbents should be noted in the fly leaf. After the payment is made, the entries related to Pay, DA, HRA etc., drawn by the incumbents should be posted against the respective months with voucher number and month. Hence, early action may be taken to maintain the above register as per the instructions and furnished to for verification.

24) MAINTENANCE OF STORES AND STOCK ACCOUNTS WAS POOR (CODE.NO:18)

As verified from the stores and stock registers relating to stores revealed the following deficiencies:

- The maintenance of stores and stock accounts in the University was very poor. The stock registers were not being regularly maintained and updated periodically. Many items were not even being entered in the stock registers. The University Guest House did not maintain any stock registers for stores during the year.
- Physical verification of stores, stock, furniture and equipment was not conducted in most of the departments in the University.
- Idle equipment (Computers and peripherals) pertaining to the University Library and damaged/old furniture were dumped in Chief wardens Office and Guest House.

The University accepted the audit point and assured to carry out necessary measures for periodical physical verification of stock and stores and disposal of unserviceable articles. Hence the said defects may be rectified and see that the same will not be recurred in future. The loss if any due to the same said defects may be worked out and recovered from the person or persons responsible and made good to Block Grant

Non-preparation of Income and Expenditure statement and Balance Sheet

The University was preparing only receipts and payments account without the income and expenditure account and balance sheet as required. In the absence of income and expenditure account and balance sheet, the annual accounts would not reflect the actual financial position of the University such as investments, assets and liabilities, outstanding advances etc.,

Hence, the annual accounts should be prepared with income and expenditure account and balance sheet and the same is held under objection

ADIKAVI HANNAYA UNIVERSITY RAJAMAHENORAVARAM - 523 296

26). CODE VOLUMES - SENATE, ACADAMIC BODIES AND FINANCE CODE WAS NOT PREPARED - NEEDS EARLY ACTION.

The University has not prepared any codes prescribing the administrative powers of the Executive council, Senate, Academic Bodies etc. even after years of its to existence. This University is following the Andhra University code administrative manual and the audit is being done accordingly and hence this audit Report.

27) ESTABLISHMENT-TEACHING STAFF- SERVICE REGISTERS NOT MAINTAINED PROPERLY-IRREGULAR

During the course of audit, it was noticed that as verified from the service registers of the teaching staff, the following defects were noticed.

- Certain teaching staff were imposed punishment, and stoppage of 5 increments with umulative effect.
 Further, the proceedings copy was not submitted to audit for verification.
- 2)Certain teaching staff were proceeded on earned leave/ half pay leave. But, the leave sanctioned entry was not recorded and the leave account was not updated.
- 3)The surrender of earned leave entries were not recorded up to date in the SRs of the individuals concerned.
- 4)The Leave account was not maintained properly .i.e Advance credit given , deduction of leave sanctioned, balance was not arrived properly.

The above defects may be rectified and the fact intimated to audit

28). NATIONAL SERVICE SCHEME - NON OBSERVANE OF GUIDELINES. (Code.18)

National Service Scheme(NSS) was started to establish a meaningful linkage between the campus and the community, with the objectives, inter alia, to understand the community in which they work, identify the needs and problems of the community and involve them in problem solving process, developing among themselves a sense and civic responsibility. NSS receives funds from Central and State Government in the ratio 7:5 and also from HIV-AIDS and Special camp Programme advances, etc.,

The University violates the NSS Guidelines as detailed below:

- University maintained NSS Cash Book in multi-level which is violation of the NSSguidelines.
- The following register/records were not produced to audit.
- (iii) Project register (ii) Stock Register (iii) Record of Attendance

(Attendance of students volunteers at various sessions/camps of NSS must be recorded and their signatures must also be obtained) (iv) Personal work-dairy of Programme Officer (V) work-dairy of NSS volunteers. The University replied that the Programme Coordinator appointment and payment of pocket allowance was proceeding with the permission of the NSS Advisory Committee. The reply was not

tenable to violate the NSS Manual, Further, the NSS Advisory Committee is only a part of the University for overseeing the activities of the NSS and does not have the official authority to give such exemptions. Hence, the University authorities are there requested to avoid such extra payments and fact intimated to audit.

29) . SHORTAGE OF TEACHING STAFF:

For the purpose of maintaining academic standards in educational institutions, the availability of qualified and experienced faculty is a prerequisite otherwise shortage on this account may adversely affect the quality of teaching. The position of staff on March, 2019 is shown as below.

Designation	Sanctioned Posts	Men-in-position	Vacant posts and its percentage to sanctioned posts
Professor	s	3	5
Associate Professors	15	5	10
Assistant Professors	53	18	35
Adhoc Assistant Professors	130	130	-
Total	206	156	50

30). NON MAINTENANCE OF REGISTERS AND RECORDS-NEEDS ACTION:

During the course of audit on the accounts of University for the year 2017-18, it is noticed that the following registers were not maintained and produced to audit:

- 01) Establishment Audit Register.
- 02) Register of contingent charges.
- 05) Posting Register.
- 06) Stock Register of securities.
- 07) Stock Register of Sundry articles.
- 08) Stock Register of publications.
- 09) Stock Register of Cheque books.
- 10) Stock Register of Receipt books.
- 11) Miscellaneous Sales Register.
- 12) Register of Grants.
- 13) Register of Revenue Yielding Properties.
- 14) Stock Register of Machinery.
- 15) Register of Fines & Penalties.
- 16) Budget Watch Register.
- 17) Grants Appropriation Register VIII PROPRIESTY WANNAYA UNIVERSITY WWW.dsa.ap.gov.in/DeoAuditShowFargaraneners/Propriation Register VIII PROPRIESTY WWW.dsa.ap.gov.in/DeoAuditShowFargaraneners/Propriation Register VIII Propriesty VIII Pr

- 18) Miscellaneous Demand Register.
- 19) Prosecution Register.
- 20) Register of Encroachments.
- 21) Register of Subscriptions, Contributions & Donations.
- 22) Petty Cash Book.
- 25) Register of U.D Pay.
- 26) T.A Bill Register.
- 27) Register of Service Registers.
- 28) Abstract Register of Receipts & Expenditure.
- 29) Loans Ledger.
- 30) Register of Investments.
- 31) Register of Lapsed Deposits.
- 32) Register of Loans.
- 33) Register of M.O-s received.
- 34) Transfer Entry Register.
- 35) Register of Immovable Properties.
- 36) Register of Men on duty.
- 37) Register of Money Value Forms
- 38) Register of Provident Fund Subscribers
- 39) Register of Temporary withdrawals
- 40) Register of Final Payments
- 41) Provident Fund Ledgers etc.,
- 42) womens Hostel Account.

In the absence of the same the correctness of the accounts could not be ascertained in audit. Hence, action would need to be taken to maintain and produced the above registers to audit for verification.

31) RESULT OF AUDIT.

The general result of audit is satisfactory.

Para Number: 12

RECEIPTS & CHARGES (Code: 20) Rs: 0

32) RECEIPT AND CHARGES.

The gross Receipts and Charges during the year were respectively.

S.No.

Name of the Grant

Receipts in Rs.

Charges in Rs.

99964729.00	77330284.00	Block Grant Account	1
113104332.00	115998300.00	ANUR PD A/c	2
110334991.25	103464664.00	ANUR General Revenue A/c	3
296	_	ANUR Academic A/c	4
105468392.00	104829937.00	AKNU Affiliated Colleges Development Fund A/c	5
876226.00	994000.00	AKNU Affiliated Colleges Inspection Fee A/c	6
339202635.20	337898169.00	AKNU UG Examination A/c	7
33906572.50	37636173.00	AKNU PG Examination A/c	8
0.1	-	ANU Scholarship A/C (SBI)	9
7.	72	ANU Scholarship A/C (AB)	10
0.0	0.00	Nannayya CET (AB)	11
0.0	0.00	Nannaya CET (SBI E-Collect)	12
79632.5	22596.00	AKNU Endowments A/c	13
10833688.0	6632607.00	AKNU Deposit & Suspension A/c	14
1333308.0	497785.00	AKNU Transport Fare A/c	15
30.0	5346.00	AKNU Development Cell Fund A/c	16
172.0	980,00	ANUR Depreciation Replacement Fund Account	17
30.0	3001.00	ANUR Health Centre	18
1188.0	1188.00	U.G.C	19
107778.7	5998950.00	The Principal, UC Eng Academic	20
1328840.0	2404794.00	The Print washing Naram - 533 200 Englishmenting	21

747416.00	8713866.00	The Principal, UCST Academic	22
419015.00	450000.00	The Principal, EGMB Geology, MOES Project	23
-		ANUR NSS account	24
ele ele	-	The Principal UCED & UCAC Academic	25
6742469.00	2236985.00	-do- UCST Scholarship	26
	-	-do- UCAC Scholarship	28
-	e=1	-do- UCED Scholarship	29
89.00	162618.00	ONGC A/c	30
445320.00	880690.00	ANUR Genl,Provident Fund A/c	31
649.00	129600.00	ANUR Employee P.F.A/c	31
649.00	640106.00	ANUR Contributory Pension	
		TOTAL:	

Para Number: 13

STATUS OF OBJECTIONS (Code: 19) Rs: 0

33) OBJECTIONS PENDING:-

339 Objections involving an amount of Rs. 20,34,46,431.00 for the years from 2006-2007 to 2019-2020 as detailed below are pending.

5.No.	Year	No.of Objections	Amount Rs.
1	2006-2007	04	1,10,400.00
2	2007-2008	17	29,60,165.00
3	2008-2009	12	4,59,565.00

The second second second second			
8,08,041.0	19	2009-2010	4
12,70,905.00	19	2010-2011	5
39,28,818.00	28	2011-2012	6
5,72,11,252.00	24	2012-2013	8
24,86,691.00	27	2013-2014	9
2,61,19,387.00	28	2014-2015	10
55,21,794.00	28	2015-2016	11
2,64,19,377.00	38	2016-2017	12
46,70,850.00	36	2017-2018	13
2,27,15,325.00	29	2018-2019	14
4,87,63,861.00	30	2019-20	15
20,34,46,431.00	339	Total:	

DAO (Signature)

Enclosures :-

LEmployee Particulars Report

H.Inventory Report

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This Report is Electronically Generated, So Signature is not required



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All Official letters, packages etc. Should be addressed to the Registrar by designation and not by name

From

FINANCE OFFICER

Dt. 09.11.2021

Under due respect, it is to inform you that the State Audit is under process for the financial years 2020-21

(N.SATYANARAYANA) FINANCE OFFICER