

**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 22<sup>nd</sup> 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 31<sup>st</sup> March 2017 after allowing the uncashed cheques at the close of the year as detailed below.

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SI No	Name of the Account	Closing balance Rs
01	A N U Block Grant A/C	2,20,03,243.89

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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	A N U 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 account	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
	<b>Total :</b>	<b>8,13,56,90,965.11</b>

#### 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%

Para Number : ~~10000~~  
 VARIATION IN ACCOUNT FIGURES (Code : 1) Rs : 0

01) VARIATION IN ACCOUNT FIGURES - SOME OF THE ACCOUNTS SHOWN IN THE ANNUAL

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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	1338699
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 DEVELOPMENT COUNCIL FUND (C.D.C) - INSTEAD OF INSPECTION FEE FUND ACCOUNT - NEEDS REIMPURSEMENT

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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.

Vr.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-imburement 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	Ch.No.906395 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	27,75,850-00

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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
	<b>Total</b>	<b>10,09,30,807-00</b>

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.

Year	East Godavari District			West Godavari District			Total Rs. In Lakhs		
	Demand	Collection	Balance	D	C	B	D	C	B
Total:									

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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 31<sup>st</sup> 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

**16) 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, 2<sup>nd</sup> 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 audit.

Vr.No.&Date	Particulars	Amount Rs.
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 Univeristy, 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 Univeristy, 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.	60,000.00
191/13.12.16	Advance to the Principal, M.R.College, Peddapuram for Athletics (M) at Ann University, Chennai.	48,000.00

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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
<b>TOTAL:</b>		<b>6,24,000.00</b>

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 following 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 para 70 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, 2<sup>nd</sup> 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.

S.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	Dr..K.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**

The following amounts were drawn and paid towards advances to the following individual for various purposes from AKNU Block grant. But the amounts were not utilized for the intended

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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
		<b>TOTAL</b>	<b>25,000/-</b>		<b>1500.00</b>

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 Nannaya 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.

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

Para Number : 9

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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**

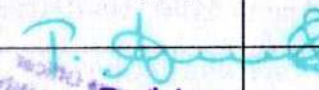
During the course of audit, it was noticed that the following amounts were drawn and paid towards various purchases from the PD account of Adikavi Nannaya University, Rajamahendravaram.

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	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 agencies,Rajamahendravaram,for supply of furniture	75,596.00	1512.00
		TOTAL		5116.00

  
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Para Number : 11

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 Nannaya 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	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
		<b>TOTAL:</b>	<b>4,94,449.00</b>

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.

  
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RAJAMAHENDRAVARAM-533 296. E.G.DL, A.P.India

NAME OF THE UNIVERSITY COLLEGE	OPENING BALANCE	EXPENDITURE	CLOSING BALANCE
	 ADIKAVI NANNAYA UNIVERSITY RAJAMAHENDRAVARAM - 533 296		



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 following 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.

Sl.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:

S.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
2	145/28-10-2016	M/s Sri padma Electronics Rajamahendravaram towards supply of drum and developer unit for Konica Minolta Bizhub 363 A3 photocopier machine use at Computer Section	21,650-00

ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296, E.G.DL., A.P.India



3	147/1-11-2016	M/s Ace Tech Products 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.6615STFQH1117 at Computer Centre	62,100-00
6	224/6-03-2017	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..

The details of the FDR-S are shown below.

S.NO	AMOUNT
------	--------

Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296 E.G.DL.A.F.

Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296



1	238120100010776	90,00,000.00
2	238120100010758	90,00,000.00
3	238120100010767	70,00,000.00
	TOTAL	2,50,00,000.00

**17) GRANT AMOUNT DRAWN FROM PD ACCOUNT AND DEPOSITED IN BANK ACCOUNT - IRREGULAR NEEDS RECTIFICATION.**

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 AUDIT - 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 Nannaya 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	43500
907140	21000
907148	43500
907149	43500
909106	21000
909111	43500
909112	21000

ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

*P. Sundar*  
Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.Dt., A.P. India

ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296



909113	21000
909114	21000
909115	21000
909116	21000
909119	43500
909121	21000
909122	21000
909123	21000
909126	43500
909128	21000
909129	21000
909139	21000
909146	21000
909147	21000
909149	21000
909154	21000
909157	21000
909158	21000
909160	21000
909161	21000
909163	21000
909164	21000
909166	21000
909168	21000
909169	43500
909171	21000
909174	21000
909175	21000
909176	21000
909181	43500
909183	21000
909184	21000
909185	43500
909186	21000
909188	21000
909189	21000
909190	21000
909196	43500
909197	43500
909198	21000
909199	21000
909200	21000
909210	43500
909214	43500
909217	21000
909218	43500
909219	43500
909220	43500
909221	43500
909224	43500

*T. Suresh*

Registrar  
**ADIKAVI NANNAYA UNIVERSITY**  
 RAJAMAHENDRAVARAM-533 296. E.G.DL, A.P. India

*Aswath*  
 Finance Officer  
**ADIKAVI NANNAYA UNIVERSITY**  
 RAJAMAHENDRAVARAM - 533 296

Registrar  
 ADIKAVI NANNAYA UNIVERSITY  
 RAJAMAHENDRAVARAM - 533 296



909225	21000
909228	21000
909229	21000
909230	43500
909234	21000
909235	21000
909245	43500
909246	43500
909247	21000
909248	21000
909249	21000
909252	43500
909253	21000
909254	21000
909255	43500
909260	21000
909264	21000
909266	43500
909267	21000
909268	21000
909269	21000
909270	21000
909271	21000
909272	21000
909273	21000
909274	21000
909275	21000
909276	21000
909277	21000
909278	21000
909279	21000
909280	21000
909282	21000
909283	21000
909284	43500
909285	43500
909289	21000
909290	21000
909292	43500
909294	21000
909295	21000
909297	43500
909298	21000
909299	43500
909300	21000
909301	43500
909302	21000
909304	21000
909305	21000
909306	43500

T. S. T.

ADIKAVI NANNAYA UNIVERSITY

Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

*Accountant*

Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

*T. S. T.*

Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.D., A.



909307	21000
909308	21000
909309	21000
909310	21000
909311	21000
909312	21000
909313	21000
909314	21000
909315	43500
909316	21000
909317	21000
909318	43500
909319	43500
909320	43500
909321	21000
909322	21000
909323	43500
909338	22500
909339	22500
909343	22500
909344	22500
909346	22500
909348	22500
909350	22500
909357	22500
909358	22500
909361	22500
909362	22500
909365	22500
909366	22500
909367	22500
909370	22500
909371	22500
909397	3000
909400	3000
473826	3000
473827	3000
473833	16000
473838	274300
Total:	4553300

*[Signature]*  
 Finance Officer  
 ADIKAVI NANNAYA UNIVERSITY  
 RAJAHENDRAVARAM - 533 296

*[Signature]*  
 Registrar  
 ADIKAVI NANNAYA UNIVERSITY  
 RAJAHENDRAVARAM

Para Number : 17

VIOLATION OF RULES (Code : 9) Rs :

P ( code :9 [19])

**19) AUDIT FEE NOT REMITTED TO STATE FUNDS Rs.40,032.00**

The Audit Fee for conducting audit for the year 2016-2017 is payable to the State Funds. As per formula 6 of FR 9(31) the average cost of pay worked out comes to a tune of Rs.40,032.00 towards Audit Fee is to be paid to the State Funds and the copy of challan may be produced to audit.

ADIKAVI NANNAYA UNIVERSITY  
 RAJAHENDRAVARAM - 533 296



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

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

Pay = Rs.17,909 X 10/30 = 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.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 Rs.1,87,920.-/**

*[Signature]*  
Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

*[Signature]*  
Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.Dt, A.P.India



During the course of audit, it was noticed that the following amounts were drawn and paid towards purchase of photo copier machines to Adikavi Nannaya 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.

Sl.No.	Vr.No & Date	Particulars	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 : 20000000

**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
03	248/24.01.17	M/S Sri Sai Agencies towards providing	Rs.86,504.00

Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296.E.G.C

ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296



		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
		<b>TOTAL:</b>	<b>27,77,727.00</b>

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:

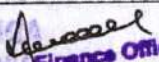
1. The maintenance of stores and stock accounts in the University was very poor. The stock registers were not being regularly maintained and updated periodically. Many items were not even being entered in the stock registers. The University Guest House did not maintain any stock registers for stores during the year.
2. Physical verification of stores, stock, furniture and equipment was not conducted in most of the departments in the University.
3. 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

**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 MAINTAINED PROPERLY**

  
Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

  
Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.DL, A.P. 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.e. Accession Register).
2. 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.
4. 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 same will not be repeated 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 Nannaya 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 Nannaya 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

**28) ADMISSION FEE ACCOUNT AND REGISTER NOT PRODUCED- NEEDS ACTION:**

Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296

Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.D., A...



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) TUITION 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 draws 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.

  
Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

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



**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 DIRECTLTLY - 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.

  
Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

  
Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.DL, A.P. 16/...



**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 31.3.2017
1	Outsourcing staff	160
2	Adhoc teaching staff	63
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 authorityit releasing the grant	U.Cs due to be submitted (Lakhs)		U.Cs submitted		Balance (Lakhs)	
			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	Block Grant Other Grants Ist Qr.	-do-	1	63.49	-	-	1	63.49

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3	B.Grant -II Qr. Salaries	-do-	1	190.25	-	-	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.
- 42) Transfer Entry Register.
- 43) Register of Immovable Properties.
- 44) Register of Men on duty.
- 45) Register of Money Value Forms

*[Signature]*  
Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

*[Signature]*  
Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296 E.G.DL, A.P. India

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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



27	The Principal, UCed Scholarship	1606040.00	82544.50
28	The Principal, EGMB Geology, MOES Project		

*Approved*

**Finance Officer**  
**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHEENDRAVARAM - 533 296**

*T. Sankar*

**Registrar**  
**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHEENDRAVARAM-533 296, E.G.DL, A.P. India**

*T. Sankar*  
 Registrar

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**RAJAMAHEENDRAVARAM-533 296, E.G.DL, A.P. India**

**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHEENDRAVARAM - 533 296**



AUDIT REPORT ON THE ACCOUNTS OF THE  
ADIKAVI NANNAYA 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 Nannaya University, Rajamahendravaram was established on 22<sup>nd</sup> 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.

  
Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 296

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

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

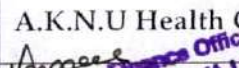
  
Registrar  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM-533 296. E.G.Dt., A.P. India



### III. GENERAL FINANCIAL REVIEW AND BUDGET:

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	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	A N U 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	84109.00
20	U.G. C	0.00

  
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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.

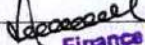
Reconciliation:NSS A/C;

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	
3	Unit - II, ASD Govt. Degree womens College, KKD	000018	43,500.00	
4	Unit - I, Rajamahendri College for Women	000167	21,000.00	

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

  
**Finance Officer**  
**ADIKAVI NANNAYA UNIVERSITY**  
 RAJAMAHENDRAVARAM - 533 296



	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
8	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 - I, 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	000180	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-II -do-	000194	21,000.00	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	000207	21,000.00	05.05.18
20	U-I, V.S.M. College, Ramachandrapuram - 533 255	000210	21,000.00	05.04.18
21	U-II, -do-	000211	21,000.00	05.04.18

  
**Finance Officer**  
**ADIKAVI NANNAYA UNIVERSITY**  
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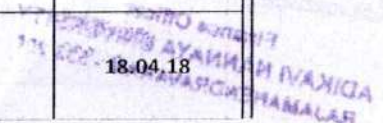
  
**Registrar**  
**ADIKAVI NANNAYA UNIVERSITY**  
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22	U-III, -do-	000212	21,000.00	05.04.18
23	U-IV, -do-	000213	21,000.00	
24	U-V, -do-	000214	21,000.00	05.04.18
25	U-I, Govt. Degree College, Razole -533242	000217	21,000.00	07.06.18
26	U-II, -do-	000218	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, Amalapuram - 533 201	000222	21,000.00	18.04.18
29	U-IV, S.K.B.R. College, Amalapuram - 533 201	000223	21,000.00	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	
32	Smt. Alluru Varahamma Memorial Degree College, Sakinetipalli	000231	21,000.00	27.04.18
33	U-II MVNJS & RVR College, Malikipuram- 533 253	000232	21,000.00	
34	U-II, -do-	000233	21,000.00	
35	U-III, -do-	000234	21,000.00	
36	U-IV, -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
40	Vinuthna Degree College, Rajavommangi - 533 436	000241	21,000.00	
41	P.E.S Degree College, Jaggampeta	000242	21,000.00	19.04.18
42	Sri Ravi Teja Degree College, Allavaram - 533 217	000245	21,000.00	18.04.18

  
**Registrar**  
**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHENDRAVARAM-533 296. E.G.D.L, A.**

  
**Finance Officer**  
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**RAJAMAHENDRAVARAM - 533 296**

  
**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHENDRAVARAM**



43	Sita Rama Degree College, Kathipudi - 533 449	000246	21,000.00	04.04.18
44	U-I, S.S.D. Jr. College, Annaram - 533 406	000249	21,000.00	
45	U-II, S.S.D. Jr. College, Annaram - 533 406	000250	21,000.00	03.04.18
46	U-I, Govt. Jr. College, Rajamahendravaram - 533 101	000251	21,000.00	01.05.18
47	U-II, Govt. Jr. College, Rajamahendravaram - 533 101	000252	21,000.00	22.05.18
48	Sri Mangena Gurayya Junior College, Lakkavaram	000256	21,000.00	23.04.18
49	Shiny Voc. Jr. College, Amalapuram - 533201	000259	21,000.00	
50	S.N.V.R. Jr. College, Mukteswaram - 533 211	000260	21,000.00	20.04.18
51	U-I, S.K.D. Mahila Jr. College, Mummidivaram - 533216	000261	21,000.00	03.04.18
52	U-II, S.K.D. Mahila Jr. College, Mummidivaram - 533216	000262	21,000.00	03.04.18
53	Unit - I, Kakatiya Jr. College, Gollapalem - 533 468	000264	21,000.00	04.04.18
54	Unit - II, Kakatiya Jr. College, Gollapalem - 533 468	000265	21,000.00	
55	Navachaitanya Junior College, Pithapuram	000268	21,000.00	05.05.18
56	U-I, Little Rose Jr. College, Draksharama - 533 262	000269	21,000.00	
57	U-II, Little Rose Jr. College, Draksharama - 533 262	000270	21,000.00	
58	U-I, Vikas Jr. College, Ramachandrapuram - 535 255	000273	21,000.00	05.04.18
59	U-II, Vikas Jr. College, Ramachandrapuram - 535 255	000274	21,000.00	05.04.18
60	U-I, SKPGN Jr. College, Ramachandrapuram-535 255	000275	21,000.00	18.04.18
	U-I, SKPGN Jr. College, Tatavaru - 533 463	000276	21,000.00	13.06.18

Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
RAJAMAHENDRAVARAM - 533 206

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RAJAMAHENDRAVARAM - 533 206



62	AS-Govt. Jr. College (G), Kakinada - 533 302	000277	21,000.00	20.04.18
63	Swamy Junior College, Kakinada - 533 095	000282	21,000.00	04.04.18
64	AFDT Jr. College, Malikipuram - 533 253	000285	21,000.00	
65	Govt. Jr. College, Rajavommangi - 533 406	000287	21,000.00	18.04.18
66	Govt. Jr. College, Kajuluru - 533 468	000289	21,000.00	02.05.18
67	Sri Ravi Jr. College, Kapulapalem - 533 464	000291	21,000.00	26.04.18
68	Govt. Jr. College, Razole - 533 242	000295	21,000.00	18.04.18
69	Viswas Voel. Jr. College, Mummidivaram - 533 248	000296	21,000.00	26.04.18
70	Viswas Voel. Jr. College, Edurulanka 533 220	000298	21,000.00	
71	SDVRR Degree College, Kolanka	000300	21,000.00	20.04.18
72	SDVRR Junior College, Kolanka	000301	21,000.00	
73	Navachaitanya Junior College, Katrenikona	000303	21,000.00	24.05.18
74	Sri Venkateswara Degree College, Draksharamam	000304	21,000.00	04.04.18
75	Govt. Jr. College, Samalkot 533 434	000309	21,000.00	28.05.18
76	Arya Voel. Jr. College, Main Road, Burrilanka, Kadiyam 533 126	000311	21,000.00	25.05.18
77	Satyam Voel. Jr. College, Kothapeta 533 223	000312	21,000.00	03.04.18
78	Sri Raviteja Voel. Jr. College, Amalapuram - 533 450	000313	21,000.00	18.04.18
79	APSWR School/Jr.College (B), L.N.Puram, Anaparthi (M) - 533 342	000314	21,000.00	04.06.18
80	APSWR School/Jr.College (M), L.N.Puram, Anaparthi (M) - 533 201	000315	21,000.00	18.05.18

80 Finance Officer  
ADIKAVI NANNAYA UNIVERSITY  
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ADIKAVI NANNAYA UNIVERSITY  
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81	U-I, DRG Govt. Degree College, Tadepalligudem - 534 101	000317	21,000.00	18.04.18
82	S.A.S.J. Govt. Degree College, Narayanapuram - 534 407 -	000319	21,000.00	05.04.18
83	U-II, Sir C R Reddy (A) College, Eluru - 534 007	000326	21,000.00	04.04.18
84	St.Vincent De Paul Degree College, Pinakadimi, Eluru - 534 003	000327	21,000.00	
85	SVSS Arts & Science College, Attili - 534 134	000328	21,000.00	18.04.18
86	U-I, SCIM Govt. Degree College, Tanuku - 534 211	000329	21,000.00	25.04.18
87	U-II, SCIM Govt. Degree College, Tanuku - 534 211	000330	21,000.00	25.04.18
88	Sree Maruthi Degree College, Tanuku	000333	21,000.00	
89	U-I, KGRL College, Bhimavaram - 534 201	000337	21,000.00	26.04.18
90	U-II, KGRL College, Bhimavaram - 534 201	000338	21,000.00	24.04.18
91	U-III, KGRL College, Bhimavaram - 534 201	000339	21,000.00	26.04.18
92	VSK.Degree College, Bhimavaram - 534 201	000340	21,000.00	20.04.18
93	U-II, DNR College, Bhimavaram	000344	21,000.00	
94	U-I, BH.S.R & VLM Degree College, Devarapalli - 534 313	000349	21,000.00	08.05.18
95	U-II, BH.S.R & VLM Degree College, Devarapalli - 534 313	000350	21,000.00	08.05.18
96	BGBS College for Women's, Narsapur - 534 275	000359	21,000.00	
97	SVRK Govt. Degree College (M), Nidadavole - 534 301	000366	21,000.00	19.04.18
98	SVD Govt. Degree College (W), Nidadavole - 534301	000367	21,000.00	
99	U-I, SCHVPMR Govt. Degree College, Ganapavaram-534 198	000368	21,000.00	

  
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100	U-II, SCHYPMR Govt. Degree College, Ganapavaram-534 198	000369	21,000.00	
101	U-I, CSTS Govt. Kalasala, Jangareddygudem - 534 447	000371	21,000.00	
102	U-II, CSTS Govt. Kalasala, Jangareddygudem - 534 447	000372	21,000.00	
103	Sri Gowthami Degree College, Gopalapuram - 534 316	000373	21,000.00	30.04.18
104	U-I, St. Mary's N.H. Mailla Degree College, Gowripatnam-534313	000374	21,000.00	04.04.18
105	U-II, St. Mary's N.H. Mahila Degree College, Gowripatnam-534313	000375	21,000.00	04.04.18
106	S.V. Degree College, Bhimadole - 534 425	000376	21,000.00	08.06.18
107	Govt. Degree College, Bettaigudem - 534 428	000381	21,000.00	20.04.18
108	Aditya Degree College, Eluru	000383	21,000.00	03.04.18
109	SKSRM Degree College, Tallapudi - 534 341	000384	21,000.00	03.05.18
110	Viswa Teja Degree College, Penugonda 534 320	000385	21,000.00	17.04.18
111	Kondaveeti Degree College, Gopalapuram 534 316	000386	21,000.00	
112	S.K.V.R.R. Degree College, Mogaltur - 534 281	000387	21,000.00	
113	Govt. Jr. College (B), Nidadavole - 534 301	000389	21,000.00	04.04.18
114	M.R. Govt. Jr. College (G), Nidadavole - 534 301	000390	21,000.00	
115	Aditya Degree College, Tadepalligudem - 534 101	000392	21,000.00	
116	SRS Reddy Voc. Jr. College, Tadepalligudem - 534 102	000393	21,000.00	
117	SPDBT Jr. College, Eluru - 534 002	000394	21,000.00	
118	Aditya Degree College, Bhimadole - 534 425	000403	21,000.00	08.05.18
119	SCBR Govt. Jr. College, Bhimadole - 534 425	000408	21,000.00	25.04.18

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	Ganapavaram - 534 198			
120	The P.M. Coop. Jr. College, Palakoderu - 534 210	000409	21,000.00	
121	Sri Gowthami Jr. College, Gopalapuram - 534 316	000413	21,000.00	
122	Govt. Jr. College, Jeelugumilli - 534 447	000415	21,000.00	26.04.18
123	SKSD Mahila Jr. Kalasa, Tanuku - 534 211	000417	21,000.00	24.04.18
124	Tanuku Voc. Jr. College, Pydiparu, Tanuku - 534 211	000418	21,000.00	
125	Sree Maruthi Junior College, Tanuku	000419	21,000.00	
126	Dr. Savitha Voc Jr. College, Maruteru - 534 122	000420	21,000.00	
127	Emmanuel Voc. Jr. College, Opp HP Bunk, PP Road, Akivedu - 534 235	000421	21,000.00	
128	SDS Govt. Jr. College, Jangareddygudem	000422	21,000.00	11.06.18
129	Chanakya Jr. College, Ganapavaram 534 198	000423	21,000.00	04.04.18
130	Govt. Jr.College (B), Palakol 534 260	000425	21,000.00	25.05.18
131	Aditya Degree College, Surampalem	000429	21,000.00	
132	Govt. Degree College, Yeleswaram	000430	21,000.00	
133	VSM College (P.G.Courses) Ramachandrapuram	000431	21,000.00	
134	KGRL College P.G. Courses Bhimavaram 534 201	000432	21,000.00	26.04.18
135	D.N.R College PG Courses, Bhimavaram -534202	000434	21,000.00	
136	BH.S.R.V.L.M Degree & PG College, Devarapalli 534313	000436	21,000.00	10.05.18
137	Anand College of Diploma in Education, Devarapalli	000437	21,000.00	10.05.18
		000438	21,000.00	



	Tadepalligudem			
139	Rajiv Gandhi Institute of Management & Science, Kakinada	000440	21,000.00	18.05.18
140	Viswas Vocational Junior College, Mummidivaram	000450	22,500.00	26.04.18
141	U-I, Govt. Junior College, Rajamahendravaram	000453	22,500.00	01.05.18
142	U-II, Govt. Junior College, Rajamahendravaram	000454	22,500.00	22.05.18
143	U-I, Aditya Degree College, Rajamahendravaram	000466	22,500.00	12.06.18
144	U-I, Little Rose Junior College, Draksharamam	000472	22,500.00	
145	U-II, Little Rose Junior College, Draksharamam	000473	22,500.00	
146	U-I, Little Rose Degree & PG College, Draksharamam	000474	22,500.00	
147	U-II, Little Rose Degree & PG College, Draksharamam	000475	22,500.00	
148	Swamy Junior College, Kakinada	000476	22,500.00	04.04.18
149	Unit - I, Sri Satyadeva Junior College, Annavaram	000478	22,500.00	04.04.18
150	Sita Rama Degree College, Kathipudi	000480	22,500.00	04.04.18
151	U-V, University College of Arts & Commerce, Adikavi Nannaya University, RJY	000486	22,500.00	07.05.18
152	U-II, SKR College for Women, Rajamahendravaram	000488	22,500.00	
153	U-III, SKR College for Women, Rajamahendravaram	000489	22,500.00	04.04.18
154	S.K.P.G.N. Junior College, Ranchandrapuram	000491	22,500.00	
155	S.V.R Junior College, Muktheswaram	000497	22,500.00	20.04.18

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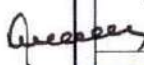
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156	Emmanuel Vocational Junior College, Akidividu	000498	22,500.00	
157	Navachitanya Junior College, Katrenikona	000499	22,500.00	24.05.18
158	Shiny Vocatinal Junior College, Amalapuram	000500	22,500.00	
159	Unit - I, Vikas Junior College, Ramachandrapuram	000501	22,500.00	
160	Unit - II, Vikas Junior College, Ramachandrapuram	000502	22,500.00	
161	Smt.BRS Junior College, Gokavaram	000503	22,500.00	
162	Shiny Vocatinal Junior College, Amalapuram	000505	22,500.00	
163	Sri Venkateswara Degree College, Draksharama	000506	22,500.00	04.04.18
164	The PM Co-op Junior College, Palakoderu	000510	22,500.00	
165	Unit - I, KGRL College (A), Bhimavaram	000519	22,500.00	26.04.18
166	Unit - II, KGRL College (A), Bhimavaram	000520	22,500.00	24.04.18
167	Unit - III, KGRL College (A), Bhimavaram	000521	22,500.00	26.04.18
168	Unit - IV, KGRL College (A), Bhimavaram	000522	22,500.00	26.04.18
169	Unit - II, Sir C.R.Reddy College, Eluru	000529	22,500.00	04.04.18
170	Satyam Vocational Junior College, Kothepeta	000530	22,500.00	03.04.18
171	Paramjyothi Junior College, Amalapuram	000550	22,500.00	
172	Paramjyothi Junior College, Amalapuram	000551	22,500.00	
	Paramjyothi Junior College, Amalapuram	000552	22,500.00	

  
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174	Paramjyothi Junior College, Amalapuram	000553	22,500.00	
175	Paramjyothi Junior College, Amalapuram	000554	22,500.00	
176	Paramjyothi Junior College, Amalapuram	000555	22,500.00	
177	Viswas Junior College, Edurulanka	000558	22,500.00	
178	Kondaveeti Degree College, Gopalapuram	000561	22,500.00	
179	Unit - II, AMUR MSN Campus, Kakinada	000563	22,500.00	
180	Govt. Junior College, Rajavommangi	000564	22,500.00	19.05.18
181	Unit - I, Little Rose Junior College, Draksharama	000566	22,500.00	17.04.18
182	Unit - II, Little Rose Junior College, Draksharama	000567	22,500.00	
183	Unit - I, Little Rose Degree College, Draksharama	000568	22,500.00	
184	Unit - II, Little Rose Degree College, Draksharama	000569	22,500.00	
185	Unit - I, Rajamahendri Degree & PG College, Rajamahendravaram	000570	22,500.00	
186	Tanuku Vocational Junior College, Tanuku	000572	22,500.00	
187	Government Junior College, Tallarevu	000573	22,500.00	13.06.18
188	Smt.BSR Junior College, Gokavaram	000574	22,500.00	
189	Dr. Savitha Vocational Junior College, Maruteru	000581	22,500.00	
190	Swathi Degree College, Gopuram	000582	22,500.00	05.06.18

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191	Sri Samhitha Degree College, Ravulapalem	000585	22,500.00	17.04.18
192	Sri Samhitha Junior College, Ravulapalem	000586	22,500.00	30.04.18
193	SASJ Govt. Degree College, Narayanapuram	000594	22,500.00	05.04.18
194	Emmanuel Vocational Junior College, Akividu	000595	22,500.00	
195	Emmanuel Vocational Junior College, Akividu	000596	22,500.00	
196	Unit - I, Miriam Degree College, Amalapuram	000597	22,500.00	
197	Unit - II, Miriam Degree College, Amalapuram	000598	22,500.00	
198	Government Junior College, Jeelugumilli	899551	22,500.00	26.04.18
199	Ayya Vocational Junior College, Kadiyam	899561	22,500.00	25.05.18
200	Unit - I, St.Mary's Nirmala Hrudaya Degree College, Gowripatnam.	899562	22,500.00	04.04.18
201	Unit - II, St.Mary's Nirmala Hrudaya Degree College, Gowripatnam.	899563	22,500.00	04.04.18
202	Unit - I, SRVBSJMR College, Peddapuram	899564	22,500.00	
203	Unit - V, SRVBSJMR College, Peddapuram	899565	22,500.00	
204	Unit - II, Aditya Degree College, Rajamahendravaram	899566	22,500.00	05.04.18
205	Unit - I, Aditya Degree College, Rajamahendravaram	899567	22,500.00	05.04.18
206	Unit - I, Aditya Degree College for Women, Rajamahendravaram	899568	22,500.00	
	Unit - II, Aditya Degree College for Women, Rajamahendravaram	899569	22,500.00	

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208	Unit - I, VSM College (A), Ramachandrapuram	899570	22,500.00	05.04.18
209	Unit - II, VSM College (A), Ramachandrapuram	899571	22,500.00	05.04.18
210	Unit - III, VSM College (A), Ramachandrapuram	899572	22,500.00	05.04.18
211	Unit - IV, VSM College (A), Ramachandrapuram	899573	22,500.00	
212	Unit - V, VSM College (A), Ramachandrapuram	899574	22,500.00	05.04.18
213	Unit - VI, VSM College (A), Ramachandrapuram	899575	22,500.00	05.04.18
214	Swamy Junior College, Kakinada	899576	22,500.00	04.04.18
215	SRS Reddy Vocational Junior College, Tadepalligudem	899577	22,500.00	
216	Aditya Degree College, Amalapuram	899580	22,500.00	
217	SRS Govt. Junior College, Jangareddygudem	899581	22,500.00	11.06.18
218	Aditya Degree College, Tadepalligudem	899582	22,500.00	
219	Govt. Junior College (B), Nidadavole	899583	22,500.00	04.04.18
220	Tara Degree College, Mummidivaram	899585	22,500.00	18.04.18
221	Unit - II Sri Satyadeva Junior College, Annavaram	899586	22,500.00	03.04.18
222	Govt. Junior College, Razole	899587	22,500.00	18.04.18
223	Navachitanya Junior College, Pithapuram	899588	22,500.00	05.05.18
224	Aditya Degree College, Eluru	899589	22,500.00	03.04.19
225	Aditya Degree College, Rajahmundry	899592	22,500.00	03.04.18


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226	Unit - I, Samhitha Degree College, Rajamahendravaram	899593	22,500.00	03.04.18
227	Navachaitanya Junior College, Pithapuram	899594	22,500.00	05.05.18
228	GBR College of Education, Anaparathi	899595	22,500.00	
229	Dr.K.V.R.D. & S.G.J.V.S. Degree College, Munganda	899596	22,500.00	
230	Rajiv Gandhi Institute of Management & Science, Kakinada	899597	22,500.00	18.05.18
231	Govt. Degree College, Buttaigudem	899610	22,500.00	20.04.18
232	Rajiv Gandhi Institute of Management & Science, Kakinada	899613	22,500.00	18.05.18
233	Rajiv Gandhi Institute of Management & Science, Kakinada	899614	22,500.00	18.05.18
234	Unit - I, CSTS Gove Degree Kalasala, Jangareddygudem	899618	22,500.00	05.04.18
235	Unit - II, CSTS Gove Degree Kalasala, Jangareddygudem	899619	22,500.00	
236	Tara Junior College, Mummidivaram	899621	3,000.00	18.04.18
237	Government Degree College, Yeleswaram	899624	3,000.00	
238	CSTS Govt. Degree College, Jangareddygudem.	899629	3,000.00	05.04.18
239	A.S.Govt. Junior College (G), Kakinada	899632	22,500.00	20.04.18
240	A.S.Govt. Junior College (G), Kakinada	899633	22,500.00	21.04.18
241	Little Rose Degree College, Draksharamam	899634	22,500.00	
242	Little Rose Degree College, Draksharamam	899635	22,500.00	
	Sita Rama Degree College	899636	22,500.00	04.04.18

  
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	Kathipudi			
244	Sita Rama Degree College, Kathipudi	899637	22,500.00	04.04.18
245	SRS Reddy Vocational Junior College, Tadepalligudem	899646	16,000.00	
246	S.V Degree College, Bhimadole	899647	16,000.00	03.05.18
247	Unit - II, V.S.Lakshmi Women's College, Kakinada	899653	22,500.00	

  
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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

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

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

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 22<sup>nd</sup> 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 BUDGET:**

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

  
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03	A N U 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	--
23	The Principal UCed Scholarship	5,93,752.00
24	The Principal UCEngg Academic	1,01,86,906.00
25	The Principal UCAC Scholarship	70,48,713.00
26	The Principal EGMB Geology, MOES Project	32,855.00
27	ONGC Account	48,90,861.00

  
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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
	<b>Total :</b>	

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	--	95.02%
3	P.D. Account	467.46	1111.55	1576.77	2.24	--	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

  
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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

  
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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	Reimburssed	Mess Charges yet to be Reimburssed
1	Boddu Lakshman Rao	M.A Social Work- IYr	19383	16846	2537
2	Nakka Ashok Babu	M.Sc (Anly Chem)-IYr	20506	16500	4006
3	Yantrapati Venkata Raju	M.A Sw-IYr	16960	11681	5279
4	Marisetty Sudheer	M.Sc (Anly Chem)-IYr	6142	4640	1502
5	Marisetty Sai Sameer	M.C.A-III yr	16410	14052	2358
6	Kadali Srimannarayana	B.Tech-IIIYr	12186	10286	1900
7	Seru Praveen	B.Tech-IIIYr	15063	15466	-403
8	Ammisetti V.V.S. Durga Prasad	B.Tech-IIIYr	13212	13662	-450
9	Mudupaka Sandeep	B.Tech-IIIYr	12804	10515	2289
10	Kokkiligadda Gopi Raju	M.B.A-IIYr	19006	13494	5512
11	Kintali Mahesh Kumar	M.B.A-IIYr	16306	11857	4449
13	Yalamarathi Naga Raju	M.B.A-IIYr	18508	15967	2541
14	Davuluri Ravi	M.B.A-IIYr	18444	11890	6554
15	Dulipudi Anil Kumar	M.B.A-IIYr	17280	12480	4800
16	Dharavathu Sai Kumar	M.B.A-IIYr	17737	14956	2781
17	Bathula Praveen Kumar	M.B.T-IIYr	16816	13810	3006
24	Barla Koushik	B.Tech - I.T-IIYr	20465	19830	635
28	Kommu Prasanna Kumar 912 scholarship received	B.ed- IYr (811186000)	17276	15212	2064
29	Chintalapoodi Vijay kumar	B.ed- IYr	17848	12183	5665



30	Yandra Durga Rao	M.A.English-IIyr	19697	13674	6023
31	Pedapudi Ravi Kumar	M.A.English-IIyr	19983	15665	4318
32	Vinti Hari Babu( Account closed)	M.A Economics-IIyr	19629	17092	2537
33	Kuppa Swaroop Kumar (Account closed)	M.Sc botany-IIyr	16678	14187	2491
37	Akula Sundar Raju( Account closed)	M.C.A-III yr	16610	14069	2541
39	Kandiboyina Kiran Teja	M.Sc - Iyr	19736	13502	6234
40	Juttiga Sarath Chandra	M.Sc - Iyr	10548	4291	6257
41	Tadepalli Praneeth	M.Sc - Iyr	20087	15692	4395
42	Yarlapati Sandeep	M.Sc - Iyr	17749	12515	5234
46	Pendyala satyanarayana	MA Political Sc-IIyr	14126	7978	6148
47	Ambati Durga Prasad	M.Ped-IIyr	19815	17277	2538
48	Payam Lakshman Rao	M.Ped - Iyr	19478	16937	2541
49	Yellamelli Rajkumar	MA Social Work	16366	11014	5352
50	Posam Sivaram Krishna	M.Ped - Iyr	16531	13991	2540
51	Poloju Arun Kumar	M.Ped - Iyr	17589	15049	2540
52	Dongala Ravi Kumar	M.Ped - Iyr	17267	14726	2541
56	Kavuri Deepthi Sai Kiran Vacated	B.Tech-EIE-IIyr	7088	5418	1670
58	Rajapu Raghu Raj Kumar	M.B.A - Iyr	17344	9328	8016
59	Guntagani Koteswara Rao	M.B.T - Iyr	10505	4123	6382
60	Koppanati Hari Babu	M.Com-IIyr	17715	12803	4912
61	Koyya Siva	M.Com-IIyr	17584	11695	5889
62	Kollabathula Durga Prasad	M.Com -Iyr	18947	16514	2433
64	Kakinathi Anand Kumar	MA - Psy Iyr	5699	2500	3199
65	Yadala Rajendra( Account closed)	M.A Eco-IIyr	18947	16415	2536

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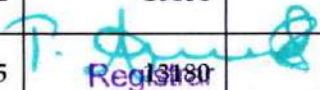
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67	Gadi Venkata Swamy	M.Ped - Iyr	19900	17360	2540
68	Mottadam Rajesh	M.Ped - Iyr	20565	18018	2547
68	Lenka Satyanarayana	M.Ped - Iyr	20072	17531	2541
70	Alajangi Sankar Rao	M.Ped - Iyr	20221	17680	2541
71	Dungala Satyanarayana	M.Ped - Iyr	18284	15739	2545
72	Ullamparthi Ashok (account closed)	M.A Social Work-Iyr	12785	7013	5772
73	Gaddam Kranti Lal (account closed)	M.A Social Work-Iyr	16771	13118	3653
74	Duvvarapu Nitish	MA Social Work-Iyr	18592	12630	5962
75	Ambati Arjun Rao	MA Economics-Iyr	20203	11717	8486
76	Alli Venkatesh	MA Political Sc-Iyr	17389	12374	5015
80	Puli Venkata Ashok	M.Ped - Iyr	18692	16157	2535
81	Manne Siva Naga Raju	M.Ped - Iyr	17795	15260	2535
82	Katrevala Ramesh ( Account closed)	M.Ped - Iyr	19796	17256	2540
83	Siyyadula Sreemanarayana	M.Ped - Iyr	16808	12510	4298
85	Allu Pardha Krishna Sai	B.Tech-EIE-Iyr	18865	16919	1946
93	Bendi Delliswara Rao	B.Tech-CSE-Iyr	15545	13028	2517
104	Ganta Chandu	M.A English-Iyr	18302	14875	3427
105	Kagithapalli Ganesh	M.Sc-Iyr	16088	12227	3861
106	Munganda Anand Sekhar	M.Sc, Anyl Chem-Iyr	16937	12960	3977
107	Jathin Singh	M.A.English-Iyr	18390	13062	5328
108	Pedapudi Chandra Sekhar(account closed)	M.Sc-Iyr	15934	13393	2541
109	Bonam Prasada Rao	M.Sc (Anly Chem)-Iyr	18333	13920	4413
110	Godi Kiran Venkata Sai	M.Sc (Anly	20961	16375	4586




		Chem)-Ilyr			
111	Rotta Kohin Venkata Mahendra	M.Sc (Anly Chem)-Ilyr	20613	16350	4263
112	Miriyala Satya Ravi Teja	M.Sc (Anly Chem)-Ilyr	19457	13820	5637
113	Reddi Surendra	M.Sc Aqua-Ilyr	18153	12954	5199
114	Moram Veera Manikanta Tatayya Naidu Account closed	M.Sc Physics-Ilyr	19925	17390	2535
115	Vase Raja Sekhar	M.Sc Physics-Ilyr	14436	10670	3766
116	Talari Veera Vishnu Manikanta	M.B.T-Ilyr	15880	11000	4880
117	Katepalli Narendra babu	M.B.T-Ilyr	15161	11911	3250
123	Revalla Gowtham Sandeep	B.Tech-EIE-IIIyr	17460	12267	5193
125	Karri Venkata Ramana(account closed)	M.Sc Geo-Ilyr	13648	11107	2541
126	Bokka Sandeep(account closed)	M.Sc Botany-Ilyr	17326	14785	2541
127	Pandakula Swami vara Prasad (no due form issued)	M.Sc Geo-Ilyr	8095	6100	1995
128	Pothala Srinivasa Rao	M.A Telugu-Ilyr	20159	17620	2539
129	Katikala Alen Alisha(account closed)	M.Sc Geo-Ilyr	14769	12228	2541
133	Kalepu Venkata Sairam	M.Sc Maths-Ilyr	15780	9800	5980
134	Gundra Sai	M.Sc Maths-Ilyr	16386	11620	4766
135	Kanipeda Praveen Kumar ( Account closed)	M.Sc Apl.Maths--Ilyr	17742	15201	2541
136	Rapeti Ganeswara Rao (account closed)	M.Sc Maths-Ilyr	19035	16496	2539
139	Reddy Raju Veera Satyanarayana	M.A-Ilyr	19122	16040	3082
140	Pabba Naga raju	M.Sc - Ilyr	18022	16404	1618
141	Samoju Swami	MA-II Yr	18265	13800	5085
146	Bulla Raj kumar( account closed)	M.Sc Geology -	16328	13800	2528

  
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147	Katru Mahima Kumar	M.Sc Bio tech-IIyr	15774	10950	4824
148	Ponnamalla Jaideep Mohan (Account closed)	M.Sc Bio chem- Ilyr	16068	13580	2488
149	Balam Sai Chandu (Account closed )	M.Sc Aqua-IIyr	17684	15143	2541
152	Gandikota Raju (Account closed)	M.Sc Maths-IIyr	17289	14750	2539
153	Chetla Surya Prakash(Account closed )	M.Sc Maths-IIyr	12673	10128	2545
154	Kommula Venkata Satyanarayana Murthy	M.Sc Appl . Maths-IIyr	17971	13166	4805
155	Tekumudi Venkata Teja (Account closed)	M.Sc Physics-IIyr	19087	16600	2487
156	Palacharla Praveen Sivaram Account closed	M.Sc Physics-IIyr	19118	16578	2540
157	Nagam Pavan Kumar Account closed	M.Sc Physics-IIyr	16498	13967	2531
158	Gollapalli Balaji	M.Sc Physics-IIyr	15637	10924	4713
162	gudavalli ratna prasad	MCA-IIIyr	14000	9100	4900
163	Purini Siva Krishna	MCA-IIIyr	17260	10300	6960
164	Dalasari Murali Krishna	MCA-IIIyr	10450	7074	3376
169	Savalam Sekhar	M.Ped - Iyr	17572	16470	1102
173	Nelli Siva	M.Ped - Iyr	5348	0	5348
174	Sode Manoj Kumar	M.Ped - Iyr	17071	15691	1380
179	Gaddangi kotham Naidu	B.Ed - Ilyr	16103	12570	3533
182	Kukkula Donendra Venkata Prasad	MCA- Iyr	13796	12150	1646
184	Madde Sravan Kumar	M.Sc - Iyr	13884	9650	4234
185	Tadi Hemantha Rahul	MCA- Iyr	11832	9887	1945
191	Veeragandham Venkata Kishore Babu (Account closed)	MBT-IIyr	11998	12816	2082
192	Tanagala Pavan Kumar( account closed)	MBT- Ilyr	11936	9400	2536

  
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193	Kampala Pothuraju	MBT	8110	4520	3590
195	Pitta Kanith Kumar	M.Sc Maths - Iyr	6278	3740	2538
196	Sheik Ismail	MBT- Iyr	10798	6270	4528
197	Om Phani	M.Ped - Iyr	6237	4000	2237
198	nanepalli Praveen	M.Ped - Iyr	7319	4000	3319
203	Ragiri Chiranjeevi	B.Tech -Iyr	13668	8082	5586
204	Mulakala Manikanta Sidhantam	M.Sc Geo Phy - Iyr	11313	11134	179
206	Koyya Durgaiiah	B.ed - Iyr	10488	9670	818
210	Korupudi Vijay Anand	MCA-Iyr	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 1yr	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

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, 2<sup>nd</sup> 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	Registrar	Amount paid
			
		Adikavi Nannaya University RAJAMAHENDRAVARAM-533 206. E.G.Dt., A.P., India	




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	20,000.00
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	4,000.00
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 Univerisity.	76,000.00
900579/11.10.18	Advance paid to the Principal, Aditya Insitutie of PG Studies Surapalem for Chief of the Examinations.	15,000.00
900580/11.10.18	Advance paid to the Principal, Dr D.S.N Degree and PG College, Bhimavram for Chief of the Examinations.	15,000.00

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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 conducting theory exams of 3 <sup>rd</sup> 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 <sup>rd</sup> and 4 <sup>th</sup> Semister	35,000.00
000336/25.10.18	Advance paid 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 <sup>st</sup> & 3 <sup>rd</sup> 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 for contingencies	10,000.00
390868/24.11.18	Advance paid to Dr T.Hymavathi, Principal,	70,000.00

  
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	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 conducting 2 <sup>nd</sup> 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 & Tournaments 2018-19 for Ball Badminton (M)	96,000.00
357430/03.01.19	Advance paid to University Engineer for Execution of Plumbing @ Electrical 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 various purposes and the advertisements were paid through a private agency which is irregular. If any advertisement to be published in news papers 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	Details	Amount Rs. Ps.
54/07.06.2018	 Registrar Adikavi Nannaya University RAJAMAHENDRAVARAM-533 296. Amount paid to M/s. K.K.Ads., India 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



	advertisement charges for Notification .	
697/03.11.2018	Amount paid to M/s.K.K.Ads. Rajamahendravaram towards advertisement charges for supply of computers and allied equipment.	19,530.00
	Total:	1,19,481.00

**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 personal 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% X 5/30 = Rs. 871.00

CCA = Rs.500 X 5/30 = Rs. 83.00

  
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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

Pay = Rs.17,909 X 10/30 = 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.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 .

S.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	Mrs..Jyothirmayi	Asst.Professor	31987953330
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 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	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

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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	-	2,57,72,446

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.

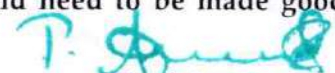
Keeping the pension fund in joint accounts without remitting to NSDL was not in order. Due to this in action of university the burden of paying interest on pension fund to employees was lying with university. Hence early action may be taken to complete the process of registration with NSDL and transfer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

Para Number : 7

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

08.GENERAL REVENUE - WORKS EXECUCITED 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.

  
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VR.NO & DATE	PARTICULARS	AMOUNT IN Rs.



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.	12,30,676.00
157/28.05.18	M/S Vajra Haritha Nirman (India) Pvt. Ltd, Visakhapatnam towards the Construction of VC Lodge in University Campus.	8,41,690.00
158/28.05.18	M/S MRR Infra Associates, RJy towards Providing falls ceiling to Convention Centre	10,87,328.00
202/13.06.18	M/S Vajra Haritha Nirman (India) Pvt. Ltd, Visakhapatnam towards the Construction of Main Gate (Entrance Gate) in Univesity..	10,40,763.00
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 Univesity.	10,40,763.00
322/23.07.2018	M/S MRR Infra Associates, RJy towards Providing to Convention Centre	8,49,164.00
345/03.08.18	M/S MRR Infra Associates, RJy towards Providing falls ceiling to Convention Centre	10,40,051.00
	TOTAL Rs	1,77,73,015.00

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Para Number : 8

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.

Sl 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.

  
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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, Rajahmundry 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.
- 2) The indent, requisition from the Departments concerned was not made available to audit for verification
- 3) 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.

#### 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.

Sl.No	Name of the Account	Closing Balances as on 31.03.18
01	ANUR Academic Account	7,33,368.00

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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)	

Para Number : 9

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 authority releasing the grant	U.Cs due to be submitted (Lakhs)		U.Cs submitted		Balance (Lakhs)	
			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	-	--	1	
3	B.Grant -II Qr. Salaries	-do-	1	37051750	-	--	1	

Para Number : 10

OTHERS (Code : 18) Rs : 0

13) LIBRARY - ACCESSION REGISTER - NOT MAINTAINED PROPERLY (CODE NO:18)

*P. Sankar*

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

1. All fresh purchases of Library books have been entered in the accession register.
2. 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 not been obtained from the students for issue of books.
4. Fines have not been collected from students in cases where there were delays in return of Library Books.
5. 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) UNIVERSITY GRANTS NOT FRAMED AND FURNISHED TO AUDIT-NEEDS ACTION:

(CODE.NO:18)

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During the course of audit the bye laws of Adikavi Nannaya 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) TUITION 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 draws 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 spaces 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 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 ENDORSED 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) MAINTENANCE OF STORES AND STOCK ACCOUNTS WAS POOR .** (CODE.NO:18)

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

1. 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.
2. Physical verification of stores, stock, furniture and equipment was not conducted in most of the departments in the University.
3. 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

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.
- 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

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

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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:

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

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.
- 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.
- 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

  
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- 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.

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



13	AKNU Endowments A/c	1372485.00	1632876.00
14	AKNU Deposit & Suspension A/c	12315012.00	11357958.50
15	AKNU Transport Fare A/c	478355.00	1205.00
16	AKNU Development Cell Fund A/c	241653.00	241670.00
17	ANUR Depreciation Replacement Fund Account	32.00	23.00
18	ANUR Health Centre	2982.00	30.00
19	U.G.C	0.00	0.00
20	The Principal, UC Eng Academic	13956367.00	9166367.00
21	The Principal, UCST Academic	6536223.00	6272961.00
22	The Principal, EGMB Geology, MOES Project	500000.00	1068410.00
23	ANUR NSS account	--	--
24	The Principal UCED & UCAC Academic	--	--
25	-do- UCST Scholarship	5152434.00	5045765.00
26	-do- UC Eng Scholarship	8236446.00	10600038.00
27	-do- UCAC Scholarship	--	--
28	-do- UCED Scholarship	1282573.00	1417657.00
29	ONGC A/c	182042.00	1035927.00
30	ANUR Employee P.F.A/c	236357.00	396.29
31	ANUR Contributory Pension a/c	896050.00	396.29
	<b>TOTAL:</b>		

Para Number : 12

STATUS OF OBJECTIONS (Code : 19) Rs : 0

32) OBJECTIONS PENDING:-

  
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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 :-

I.Employee Particulars Report

II.Inventory Report

  
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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) :

1. 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 22<sup>nd</sup> 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 BUDGET:**

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/C	128302116.61
03	A N U Academic	733368.00



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	A N U 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

  
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25	The Principal UCAC Scholarship	--
26	The Principal EGMB Geology, MOES Project	63840.00
27	ONGC Account	5053390.00
28	ANUR General Provident Fund Account	2299265.71
	ANUR Employees Provident Fund Account	364911.71
	ANUR Contributory Pension Scheme	1535110.71
29	Nannaya CET (SBI-E-Collect)	0.00
	Total :	135140579.88

The Closing Balances as per pass book of accounts agrees with the closing balances 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	408.58	773.30	999.64	182.24	--	84.58
2	General Revenue a/c	68.69	1034.65	975.05	128.29	--	88.37
3	P.D. Account	2.24	1159.98	1131.04	31.18	--	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-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES. Rs. 6,47,528.00 (Code : 7)

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### 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.
1	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 - IYr	18205	18200	5
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



16	T. Naga venkata durga	M.Sc -Physics II Yr	16975	10061	6914
17	Barla Koushik	B. Tech III YR	18920	15906	3014
18	Bolla Manikanta	B. Tech III YR	17912	10500	7412
19	Kasi Leela sai	B. Tech III YR	17472	14570	2902
20	Gokavada Srinu	M.B.A -IIYr	15570	11700	3870
21	Annepu Manmadha Rao	M.B.A -IIYr	14121	9500	4621
22	Veeravalli Bala Mutyala Rao	M.B.A -IIYr	15031	11960	3071
23	Kotakanti Ravi Kumar	M.B.A -IIYr	15962	13500	2462
24	Barri Venku Reddy	M.B.A -IIYr	13089	8000	5089
25	Seelaboyina Durga Prasad	M.B.A -IIYr	15941	13940	2001
26	Maredu Kishore Kumar	M.C.A -II Yr	12750	10800	1950
27	Kommu Anjaneyulu	M.a Economics II Yr	8310	4200	4110
28	Ammisetti Satish	M.a Economics II Yr	11136	7790	3346
29	Karlapudi Mani Teja	M.C.A -II Yr	14292		14292
30	Borigorla Sreenivasulu	M.C.A -III Yr	10379	6329	4050
31	Chilaka Ravi Teja	M.C.A -III Yr	5466	0	5466
32	Kurasa Veera Manikanta	M.C.A -III Yr	6424	2179	4245
33	Karanam Rambabu	M.C.A -II Yr	13511	8650	4861
34	Gollangi Srihari	B.Tech , III Yr	18527	15628	2899
35	Vasamsetti Srivenkatesh	M.Sc-Geo Physics II Yr	11625	8100	3525
36	Koyya Durgayya	B.Ed II Yr	19598	12780	6818
37	Mulakala Manikanta ( Account closed) Siddantham	M.Sc-Geo Physics II Yr	14153	10506	3647
38	Kassey Dileep	M.Sc-Geo Physics II Yr	12474	1288	11186

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39	Thonta Rambabu	B.Ed II Yr	17819	12991	4828
40	Vuyyuri Siva Krishna (vacated)	B.Tech . III Yr	3933	0	3933
41	Vemana Seshandra Sai	B.Tech . III Yr	19023	15000	4023
42	Konapalli sudhakar	B.Tech . III Yr	19301	19000	301
43	Chellaboyina Yaswanth	B.Tech . III Yr	16700	13432	3268
44	Pathavada Leela Prasad	B.Tech . II Yr	17224	14100	3124
45	Gorle Venkatesh	B.Tech . II Yr	18807	17300	1507
46	Pasagadugula Dilip	B.Tech . II Yr	12107	8150	3957
47	Kolli Rakesh	B.Tech . II Yr	15619	13400	2219
48	Sarlana Uday Kumar	B.Tech . II Yr	17377	15300	2077
49	Jami Anil Babu	B.Tech . II Yr	8714	5800	2914
50	Chittimenu Prasadu	M.C.A -II Yr	8562	6000	2562
51	Tadi Hemanth Rahul	M.C.A -II Yr	8941	3500	5441
52	Vangapandu Madhusudhan Rao	M.C.A -II Yr	17603	12587	5016
53	Rongali Arjun(vacated)	M.Sc Botany I Yr	2247	0	2247
54	Guntreddi Siva Sankar	M.B.A -IIYr	11716	8800	2916
55	Pisini Satish Kumar	B.Tech . III Yr	16521	6000	10521
56	Thota Rama Krishna	P.H.D	16633	11500	5133
57	Beera Harsha Kumar	M.A English II Yr	16890	14626	2264
58	Rayi Jaya Kumar	B.Tech . II Yr	16947	16800	147
59	Savalam Sekhar (Account closed)	M.Ped - II Yr	18033	14383	3650
60	Bogga Koteswara Rao (Account closed)	M.Ped - II Yr	18075	15284	2791
61	Vaddimenu Giddaiah	M.Ped - II Yr	18659	13616	5043
62	Sode China Babu (Account closed)	M.Ped - II Yr	17815	15900	1915



63	Sode Manoj kumar Account closed	M.Ped - II Yr	19423	15776	3647
64	Ontipuli Sambasiva Rao ( Account closed)	M.Ped - II Yr	17363	13800	3563
65	Vasamsetti govind rajulu	M.Ped - II Yr	9757	0	9757
66	Kaki Padmaraju Account closed	M.Sc Geology IIYr	16219	12752	3467
67	Koravati Siva Rama Kumar	M.Sc Geology IIYr	17171	10849	6322
68	Challa Ratna Abhishek	B.Tech-IV Yr	8474	7621	853
69	Killi Santosh Kumar Account closed	B.Tech-IV Yr	9366	9100	266
70	V. Uttam Kumar Varma Account closed	B.Tech-IV Yr	16240	14302	1938
71	M.ramesh	B.Tech-III Yr	13899	11910	1989
72	Samana Konda Babu ( Account closed )	M.B.A -IIYr	15238	11700	3538
73	Nanepalli Praveen ( Account closed)	M.B.A -IIYr	12054	8407	3647
74	Lakkinana Anvesh ( Account closed)	M.B.A -IIYr	11350	7743	3607
75	Savarapu Satish ( Account closed)	M.B.A -IIYr	14890	11243	3647
76	Vaska Lokesh	M.Sc -Geo Physics II Yr	13431	3600	9831
77	Allu Parda Krishna Sai	B.Tech-III Yr	18217	14800	3417
78	P.Yaswanth Mishra	B.Tech-III Yr	11943	10750	1193
79	Patrulu Naveen	B.Tech-IV Yr	18428	16789	1639
80	Tottala Praveen Kumar	B.Tech-IV Yr	18476	16684	1792
81	Killi Vidya Vikas	B.Tech-IV Yr	15016	13350	1666
82	Addepalli Jaya Varma (hold)	B.Tech-IV Yr	16566	15244	1322
83	Bendi Dilliswara rao (Account closed)	B.Tech-IV Yr	7537	4225	3312
84	Gokavasa Ranjith	B.Tech-IV Yr	17506	17032	564
85	Gonthireddy Siva	B.Tech-IV Yr	11244	10550	694

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86	Talatom Subrahmaneswar	B.Tech-IV Yr	11295	10601	694
87	Goudu Uma Mahesh	M.S.C Geology II Yr	14791	12182	2609
88	Yerubadi Durga Rao Account closed	M.S.C Geology II Yr	15771	12872	2899
89	Kuppala V.V Durga Babu	M.C.A - III Yr	7665	3800	3865
90	Valvalapudi Madhu Kiran	M.C.A - III Yr	14593	10930	3663
91	Boddapati Venkatesh	M.C.A - III Yr	4742	3800	942
92	Allu Demudu Naidu	M.C.A - III Yr	9327	7900	1427
93	CH. Nani	B. Tech II Yr	13532	11435	2097
94	Bandi Prasad ( Account closed )	M.Sc chemistry II Yr	14744	11100	3644
95	Madde Sravan Kumar	M.Sc chemistry II Yr	13659	9000	4659
96	Badda Harsha Vardhan	M.B.T - II Yr	14640	11531	3109
97	Kurupudi Vijay Anand	M.C.A II Yr	8550	4500	4050
98	Sodem Siva krishna	M.sc Physics II Yr	18468	14387	4081
99	Pachila Sravan Kumar ( account closed)	M.Com II Yr	13442	10100	3342
100	Tanari Lova Raju ( Account closed)	M.Com II Yr	13902	10300	3602
101	Tadisetti Tarun Sai	B.Tech II Yr	16473	12350	4123
102	Gorle Mahalakshmi Naidu	M.A Physocology II Yr	13381	10465	2916
103	Palla Nani	M.Ped - II Yr	3472	0	3472
104	Chakiri Satya Narayana	M.Sc Maths II Yr	17180	12057	5123
105	Konala Kumar	M. A Social Work II yr	16844	13100	3744
106	Kolati Satya Narayana	M.sc Maths II Yr	14752	9420	5332
107	Akula Boby (Account closed) Vacated on 5.3.2020	M.sc Maths II Yr	11582	7711	3871



108	Mummidi Satish	M.A Social work II Yr	6027	3865	2162
109	Jayamangala Chandra Mouli	M.Sc Chemistry II Yr	18714	15580	3134
110	Sirimamilla Ravi	M.Sc Chemistry II Yr	17724	12503	5221
111	Doppasani Sai Anil	M.Sc Chemistry II Yr	17374	14370	3004
112	Vantraparti Kesu Babu	M.Sc Chemistry II Yr	16943	14048	2895
113	Aripirala S.K.S Teja	M.Sc Chemistry II Yr	17001	14364	2637
114	Verrrisetti Chiranjeevi	P.H.D Telugu II Yr	15041	9521	5520
115	Routhu L.N Murthy	P.H.D Telugu II Yr	13652	8780	4872
116	Dakara Venkata Ramana	P.H.D Telugu II Yr	17126	9600	7526
117	Datti Ramarao	P.H.D Telugu II Yr	13618	9637	3981
118	Ganta Sankara Rao	P.H.D Telugu II Yr	9804	5270	4534
119	Kona Lokesh Naga sai Kumar	B.Tech -III Yr	4798	2600	2198
120	Vadlamuri manikanta swami	B.Tech -III Yr	10435	6000	4435
121	Ragi Lakshminarayana	B.Tech -III Yr	14938	14100	838
122	Gedela venkata sai pranay	B.Tech -III Yr	17511	10710	6801
123	Gollapudi Ganesh	B.Tech II Yr	16683	14602	2081
124	Vanka Rambabu Account closed	B.Tech -IV Yr	16462	14000	2462
125	Kona James Paul	B.Tech -IV Yr	13822	12465	1357
126	Chavatapalli Siva krishna	M.Sc Geology IIYr	16549	13056	3493
127	Bommasasari Mani Kumar Account closed	M.Sc Geology IIYr	16189	13290	2899
128	Isukapudi Satish	M.Ped - II Yr	16229	14160	2069
129	Siripurapu Ashok	M.Ped - II Yr	15436	12030	3406

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130	Kasi Kanaka Raju (Account closed)	M.Ped - II Yr	7429	3809	3620
131	Payam Mahesh ( Account closed)	M.Ped - II Yr	17445	15302	2143
132	Gudala Abbulu	M.Ped - II Yr	9883	8200	1683
133	Seela govardhan (Account closed)	M.C.A III Yr	8122	5640	2482
134	Kasarapu Chanti	M.C.A III Yr	7340	2588	4752
135	Gandepalli Venkata Dileep Kumar	M.C.A III Yr	7790	4000	3790
136	Chekka Anil varma ( Account closed)	M.C.A III Yr	4632	2012	2620
137	Appari Krishna Chaitanya	M.C.A III Yr	7075	3500	3575
138	Bombay Ravindra	B.Tech -IV Yr	9067	8370	697
139	Tadikimalla Raja Rao	B.Tech -III Yr	18707	15450	3257
140	Boddu Surya Sumith	B.Tech -IV Yr	15834	14799	1035
141	Kolli Hari Kumar	B.Tech -IV Yr	19101	17361	1740
142	M. Sai krishna	M.A Economics - I Yr	14758	14340	418
143	Ommi Anil Teja	M.C.A III Yr	7460	4700	2760
144	Gudala Raj Kumar	M.C.A III Yr	7414	3700	3714
145	Shek Aneesh	M.C.A III Yr	3314	1000	2314
146	Palati V.V Satya Narayana	M.C.A III Yr	6059	2200	3859
147	Moparty Surya Teja	B.Tech -III Yr	17522	12200	5322
148	Kondavalli Rajesh	B.Tech -III Yr	17134	11500	5634
149	Bandi Sai	B.Tech -IIYr	18235	13898	4337
150	Kamatam Tharun Kumar Reddy	B.Tech -IIYr	17746	14251	3495
151	Peddada Nagarjuna	B.Tech -III Yr	18582	18316	266
152	Repaka Manivenkat	B.Tech -III Yr	15365	13155	2210
153	Gunnampalli Veera Bhadram	B.Tech -III Yr	15691	13980	1651



154	Aravala Sai Surya Anurag	B.Tech -IV Yr	16227	15380	847
155	Kondreddi Lakshman	B.Tech -IV Yr	11765	10900	865
156	Shek Nawaz Ahmed	B.Tech -IV Yr	12713	11900	813
157	Nandiki Praveen Kumar Reddy	B.Tech -IV Yr	15560	14460	1100
158	Gopasina B.P.L Venkat	B.Tech -IV Yr	17061	15890	1171
159	Revala Gowtham Sandeep Account closed	B.Tech -IV Yr	16152	13505	2647
160	SK. Rasool	B.TECH-II YR	12621	7560	5061
161	Bunga Naveen Kumar	B. Tech II Yr	13223	12835	388
162	Gadde Venkata Rao	M.Sc Aqua II YR	16107	11340	4767
163	Chekurumalli Siva Ganesh Account closed	M.Sc II Yr	11239	8584	2655
164	Sannapu Narendra Account closed	M.Sc II Yr	11706	9384	2322
165	Maladi Srinivasa Rao	M.Sc II Yr	11193	4500	6693
166	Alajangi Srinu	M.Sc II Yr	17118	14591	2527
167	Pedapudi Madhava charyulu acctont closed	M.Sc II Yr	14688	13177	1511
168	Konala Ram Dattu	M.Sc II Yr	13634	11222	2412
169	Maladi Venkateswara Rao (Account closed)	M.sc Botany-II Yr	13675	10265	3410
170	T. Murali Krishna	M.Ped-I Yr	13336	11482	1854
171	G.NAGA Manikanta	M.Ped-I Yr	14867	10660	4207
172	Nagivaddi Vijay	M.Ped-I Yr	14135	12516	1619
173	Reddy Vijay Kumar	M.Ped-I Yr	12904	8022	4882
174	Kunche Rama Krishna (Account closed)	M.A Political II Yr	9620	7457	2163
175	Relangi Mani Kanta	B.Ed II Yr	12993	9760	3233
176	Polamuri Ravi Kumar	B.Ed II Yr	17014	14670	2344

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177	T. Mohan Ravi Teja	M.Sc Botany I Yr	16043	10690	5353
178	V. Satya narayana	M.Sc Maths I Yr	14913	10190	4723
179	Reddy Sai venkata sankar	MSc.Zoology I yr	16282	11671	4611
180	Mata Nagendra babu	M.A social work -I Yr	15764	15679	85
181	Kottapalli Kiran	M.A social work -I Yr	8181	7725	456
182	Alapati naveen Kumar	M.Com - Iyr	12570	8440	4130
183	k. Ramulu	M.Com - Iyr	12647	11000	1647
184	Chatla Santosh	M.A english -I Yr	15806	12300	3506
185	M. Surya Teja	B. Tech II Yr	18203	17150	1053
186	Ch . Ashok Kumar	M.Com I Yr	10674	9210	1464
187	Jeedigunta Ramesh	M.Sc Chemistry II Yr	13505	8360	5145
188	A. Hemanth Ram Gopal	B.Tech II Yr	15853	13345	2508
189	Karri Daiva Prasad	B Tech II Yr	10007	5753	4254
190	Sivakoti Bhavesh	B.Tech II Yr	16632	12670	3962
191	Ch. Surya Narayana Vacated	Msc II Yr	3194	0	3194
192	Kundeti Phani Sriram	B.Tech II Yr	16472	11793	4679
193	S. Uma Srinivas	M.S.c II Yr	5134	0	5134
194	Beera Pradeep	M.s .w I yr	8252	4650	3602
	TOTAL Rs.		2669440	2021912	647528

Para Number : 3

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

  
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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 Yr	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	3294
243	G. Pradeep	M.S.W I YR	6765	5181	1584
244	A. Sanjeev	M.S.W I YR	4072	0	4072
245	P. Sanjay Bhargav	B.Tech I Yr	14162	12300	1862
246	P. Venkatesh	B.Tech I Yr	14470	13100	1370
247	P. Vinay	B.Tech I Yr	14392	12187	2205

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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 I 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. Iova 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

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288	K. Praneeth	B.Tech I Yr	14845	14467	378
289	P. Praveen	B.Tech I Yr	11653	2330	9323
293	Gudala ravindra	B.Tech I Yr	13420	10743	2677
294	K. vinay	B.Tech I Yr	15333	9915	5418
296	K. Sandeep Kumar	B.Tech I Yr	13005	11826	1179
298	N. Manoj Kumar	B.Tech I Yr	15447	10353	5094
299	G. sandeep kumar	B.Tech I Yr	14181	9436	4745
300	R.T.R.S.A. sai	B.Tech I Yr	14465	9574	4891
			4891	1351	3540
308	Sekhar	B.Tech I Yr	1351	0	1351
309	Uma Farook	M.C.A II Yr	14001	12482	1519
310	Sepeni Rama Swami	P.H.D Telugu II Yr	12809	8443	4366
311	Chinta Taviti Naidu	P.H.D Telugu II Yr	13714	5700	8014
312	Pindi nagaraju	P.H.D Telugu II Yr	13370	12150	1220
313	A. Sanjay	B.Tech I Yr	15254	10010	5244
314	K. Lokesh sai	B.Tech I Yr	15001	10263	4738
315	N. Satya sai	B.Tech I Yr	15093	15004	89
317	P. Sai Ram	B.Tech I Yr	13324	9168	4156
323	P. Ramanjaneyulu	B.Tech I Yr	14400	12441	1959
324	S. Dhanumjay	B.Tech I Yr	14739	10237	4502
325	T. Joga Rao	B.Tech I Yr	13642	9527	4115
331	K. Sasi	B.Tech I Yr	15172	15060	112
334	K. Akhil babu	m.c.a I yr	12375	8400	3975
335	J. Puspa Raj	B.Tech I Yr	12956	9436	3520

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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	2883
349	VS. sridhar naik		12332	7188	5144
350	S. prasad	chemistry ii yr	12678	4018	8660
351	P. Rattaiah		10968	10621	347
352	M. Mahesh babu		12143	10188	1955
355	P. Venu Prasad		10225	8510	1715
356	Shaik Siraj		10517	8740	1777
357	Mulla Abdul vahab		10596	10040	556
360	Nallabilla Rama Raju	B.ed I Yr	10632	9300	1332
361	V. Durga Prasad	M.B.A I yr	8811	7300	1511
363	A. Krishna	MCA I Yr	5711	2500	3211
364	N. Sampath kumar	B.ed I Yr	6801	1487	5314
365	Gada Satish	M.B.A I yr	5314	2450	2864
366	P. Sai krishna	B.ed I yr	4231	0	4231
367	K. Pradeep	Msc II yr	5632	0	5632
370	M. Satya narayana	B.ed I Yr	649	0	649
	<b>TOTAL Rs.</b>		<b>1045506</b>	<b>768373</b>	<b>277133</b>

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Para Number : 4

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, 2<sup>nd</sup> 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 <sup>nd</sup> 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 <sup>th</sup> semister UG Profesional Course.	1,50,000.00
000222/20.04.19	Advance Paid to A.Satyanarayana advance paid for PG Examinaion 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	36,800.00
900478/06.06.19	Advance paid to Aditya Degree College for conducting Nannaya CET-2019	39,800.00
900479/06.06.19	Advance paid to Principal DNR College, Bhimavaram for conducting Nannaya CET-2019	36,800.00
900780/06.06.19	Advance paid to Special Officer, MSN PG Centre, Kakinada for conducting Nannaya CET-2019	36,800.00
900781/06.06.19	Advance paid to Principal, SKBR PG College, Amalapuram for conducting Nannaya CET-2019	36,800.00
358279/06.08.19	Advance paid to Dr P.Vijaya Nirmala UGC Co-ordinator for contingencies	10,000.00
58310/24.08.19	Advance paid to Principal, UCAC for conducting one day awareness programme to	1,00,000.00

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	Principals in AKNU affiliated Colleges.	
024815/05.10.19	Advance paid to University Engineer for painting & 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 Bungalow	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

Para Number : 5

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 PD account of the University. The University authorities had drawn the amount from the PD account of the University 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.



**05) 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, 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, RJKY 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 =  $\frac{\text{Minimum} + (\text{Maximum} - \text{Minimum}) \times (3/4 - X/60)}{1}$ 

  
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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% X 5/30 = 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

Pay = Rs.17,909 X 10/30 = 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.8,549 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 THE  
GOVERNMENT ORDERS CODE.NO:9

  
Registrar

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
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	Mrs..Jyothirmayi	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 200929	Mrs .P.Venkateswara Rao	Associate professor	31987953358

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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	-	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 accordance with this action of university the burden of paying interest on pension fund to employees was increasing with university. Hence early action may be taken to complete the process of registration with NSDL and transfer the funds.



Para Number : 8

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

09.GENERAL REVENUE - WORKS EXECUTED 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 <sup>nd</sup> Floor in Amenities Centre.	4,24,786.00
215/13.06.19	M/s Siva Constructions, Rajahmundry towards Construction of Women Hostel LS XIV & Final bill	15,90,967.00
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 <sup>st</sup> and part bill of AKNU Campus, Tadepalligudem.	13,31,099.00
481/26.08.19	M/s Karthikeya, Contractor towards Providing working tables and Civil works to in organic chemistry lab in PG Campus, tadepalligudem.	4,02,538.00
532/11.09.19	Providing False Ceiling to VC Lodge in the University Campus.	4,73,119.00

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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
964/22.01.20	-do- Construction of Girls Hostel at Tadepalligudem	76,92,901.00
969/23.01.20	-do- Construction of Boundary Wall in AKNU MSN PG Centre, Kakinada.	37,85,451.00
974/23.01.20	-do- Providing First Floor on South West Centre of Existing building of AKNU Campus, Tadepalligudem.	24,87,075.00
981/23.01.20	M/s N.R.Constructions towards Running Bill-1 for the work -Construction of Boys Hostel in MSN PG Campus.	9,17,126.00
1075/24.02.20	M/s P.Y.Naidu & Co towards the work - Construction of Boundary Wall in ANUR.	31,19,811.00
1121/07.03.20	M/s Power solution Guntur towards providing 2no-s of 250 KVA transformers HT Cable & Transformer Yard in University.	32,74,388.00
		35,41,886.00
		4,66,79,608.00

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**NON-PRODUCTION OF RECORDS (Code : 11) 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.

Sl 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

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

Sl.No.	Vr.No. & Date	Particulars	Amount in Rs.
01	81/06.05.19	M/s Manikata Book Centre, RJY towards cost of Books (UCST & UCEng) supplied to Dr. B.R.Ambedkar Central Library, AKNU, RJY.	12,74,506.00
02	174/30.05.19	M/s Manikata Book Centre, RJY towards cost of Competitive Examination Books supplied to Dr. B.R.Ambedkar Central Library, AKNU, RJY.	16,504.00
03	478/26.08.19	M/s Prashant Book Agency, Bangalore towards supply books of UCST, UCAC & UCEngg., to Dr B.R.Ambedkar Central Library, ANUR,RJY	3,04,555.00
04	859/05.12.19	-Inflibnet Centre- Gandhinagar towards install Soul 2.0 Limited Edition Software for the use of Dr Ambedkar Central Libreary.	60,180.00
05	864/05.12.19	M/s Prashant Book Agency, Bangalore towards supply of Books of UCST, UCAC, UCEngg, to Dr B.R.Ambedkar Central Library, AKNU,RJY	3,11,967.00
06	906/02.01.20	M/s Manikata Book Centre, RJY towards cost of Book to AKNU MSN PG Campus, Kakinada.	2,09,028.00
07	1107/02.03.20	M/s Manikata Book Centre, RJY towards cost of Book to AKNU MSN PG Campus, Kakinada.	34,455.00
		<b>TOTAL Rs.</b>	<b>22,11,195.00</b>

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

  
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- 3) 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.	515/04.09.19	3no-s Dell desktop system for CDC Section	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 ESI AMOUNTS 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.

1. 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

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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.

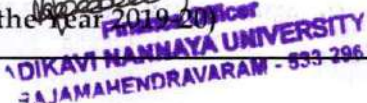
Hence the Executive authority may take immediate action to produce the registers, pass books and records with revised annual account to audit. If any loss sustained in this regard would need to be recovered from the person or persons responsible.

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

Sl.No	Name of the Account	Closing Balances as on 31.03.18 Rs.
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 year 2019-20)	5,93,752.00

  
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**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. No	Purpose of the grant	No.&dt. And authority releasing the grant	U.Cs due to be submitted Rs in Lakhs		U.Cs submitted		Balance (in Lakhs)	
			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	-	--	1	33.33
3	B.Grant -II Qr. Salaries	-do-	1	185.27	-	--	1	185.27
4	Block Grant Other Grants IIInd 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	61.75

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Block Grant	-do-		5.00				5.00
Other Grants		1				1	

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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%.6.75%&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 audit the bye laws of Adikavi Nannaya University were not framed and produced to audit for verification. As per procedure every university has to prepare bylaws to raise their

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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

**19) TUITION 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

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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 spaces 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:

1. 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.
2. Physical verification of stores, stock, furniture and equipment was not conducted in most of the departments in the University.
3. 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

**25. 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

  
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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.

- 1 ) 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:

- (i) University maintained NSS Cash Book in multi level which is violation of the NSSguidelines.
- (ii) 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

  
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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	8	3	5
Associate Professors	15	5	10
Assistant Professors	53	18	35
Adhoc Assistant Professors	130	130	--
<b>Total</b>	<b>206</b>	<b>156</b>	<b>50</b>

**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.

  
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- 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.

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RECEIPTS & CHARGES (Code : 20) Rs : 0

### 32) RECEIPT AND CHARGES.

The gross Receipts and Charges during the year were respectively.

  
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S.No.	Name of the Grant	Receipts in Rs.	Charges in Rs.
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1	Block Grant Account	77330284.00	99964729.00
2	ANUR PD A/c	115998300.00	113104332.00
3	ANUR General Revenue A/c	103464664.00	110334991.25
4	ANUR Academic A/c	--	--
5	AKNU Affiliated Colleges Development Fund A/c	104829937.00	105468392.00
6	AKNU Affiliated Colleges Inspection Fee A/c	994000.00	876226.00
7	AKNU UG Examination A/c	337898169.00	339202635.20
8	AKNU PG Examination A/c	37636173.00	33906572.50
9	ANU Scholarship A/C (SBI)	--	--
10	ANU Scholarship A/C (AB)	--	--
11	Nannayya CET (AB)	0.00	0.00
12	Nannaya CET (SBI E-Collect)	0.00	0.00
13	AKNU Endowments A/c	22596.00	79632.50
14	AKNU Deposit & Suspension A/c	6632607.00	10833688.00
15	AKNU Transport Fare A/c	497785.00	1333308.00
16	AKNU Development Cell Fund A/c	5346.00	30.00
17	ANUR Depreciation Replacement Fund Account	980.00	172.00
18	ANUR Health Centre	3001.00	30.00
19	U.G.C	1188.00	1188.00
20	The Principal, UC Eng Academic	5998950.00	107778.70
21	The Principal, UC Eng Scholarship	2404794.00	1328840.00

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

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.

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

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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
15	2019-20	30	4,87,63,861.00
	<b>Total:</b>	<b>339</b>	<b>20,34,46,431.00</b>

DAO ( Signature )

Enclosures :-**I.Employee Particulars Report****II.Inventory Report**

---- 0 ----

This Report is Electronically Generated, So Signature is not required

  
**Finance Officer**  
**ADIKAVI NANNAYA UNIVERSITY**  
**RAJAMAHENDRAVARAM - 533 298**

  
**Registrar**  
**Adikavi Nannaya University**  
**RAJAMAHENDRAVARAM-533 298,**  
**E.G.Dt., A.P., India**



# ADIKAVI NANNAYA UNIVERSITY RAJAHMUNDRY

Telephone: 0883-2566006  
Fax: 0883-2472670  
Email: registrannannaya@gmail.com




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

  
11/11/21  
(N.SATYANARAYANA)  
FINANCE OFFICER

  
Registrar  
Adikavi Nannaya University  
RAJAMAHENDRAVARAM-533 296.  
E.G.Dt., A.P., India