OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(AUDIT),
ANDHRA PRADESH, AMRAVATI,
VIJAYAWADA-520002

No. AG (Audit)AP/AMG-I/Coordn/Prog. /2023-24/ **Date: 08.02.2024**

To
The Principal,
Govt Degree College (M) (A),
Kadapa,
Andhra Pradesh.

Sir/Madam,

Audit of the accounts and/or transactions of Govt Degree College (M) (A), Kadapa, Andhra Pradesh will be audited by this office in the month of February, 2024.

1. The information in respect of audit party members may be sent later.

2. **Broad objectives of audit are as under:**
(Compliance Audit)

(i) To confirm whether the activities of government/public sector entities are in accordance with the relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;

(ii) System of internal control, internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;

(iii) To audit Transparency and competitiveness in contracts and procurements;

(iv) To examine and report upon propriety in expenditure that has a significant bearing on mandate/operations and budgetary grants of the organization/entity;

(v) Value for money derived from individual or a set of material transactions;

(vi) To examine the stores and stock accounts, where applicable;

(vii) Banking and cash management issues (in case of autonomous bodies); and

(viii) Audit the IT applications, etc.

3. The period covered under the audit shall be from last audit to date which may also include examination of documents/transactions of the previous year's, considered relevant by the audit team.

4. Consistent with contemporary professional practice and provision in CAG's Regulations on Audit and Accounts 2007 (Regulation 183) our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system.
It is desirable that the entry conference is held on the first working day of the audit period.
On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191) in which audit findings communicated to the auditee will be discussed.

5. The request for the entry and exit conferences will be made formally by the Head of the Audit Team. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.

6. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts-2020 issued by the Comptroller and Auditor General of India.

7. Under Section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act 1971, it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.

8. Attention is drawn to Regulation 169, which provides that the form, type and extent of data, information and documents required for audit test and the nature of shall be determined by audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.

9. We also draw your attention to Regulation 172, which enjoins that where required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets etc. in the presence of the audit officer.

10. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.

11. We suggest that you may nominate a liaison officer sufficiently senior level for day-to-day coordination in the audit functions.

12. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of data/information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.

13. While compilation of information requested for by audit may require some time furnishing of documents held by the auditee organisation should be made within the same day since these are readily available.

14. It may be mentioned here that failure to produce necessary record/documents or to respond to the clarifications sought by the audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore, invite action under Section 175-186 of the Indian Penal Code.

15. Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.

16. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the auditee organisations in our inspection report if remedial measures are taken during the course of audit itself.

17. We hope that your office maintains a file register/register of documents held along with the cash book will be required on the very first day of audit. These and other documents forming the basis of information furnish with reference to the questionnaire.

18. Depending upon the volume of work and supply of information/documents the period of audit may be extended.

19. We bring to your kind notice that our team would expect only working environment assistance in their day-to-day working and documents and information and nothing more. Should you feel it necessary to contact senior officers you are most welcome to contact the senior officers of headquarters of office of AG (Audit), Andhra Pradesh you are most welcome to contact the Senior Audit Officer/Assistant Audit Officer of AMG-I Coordination at telephone numbers 9848994315/7989195214.

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20. In case you have any doubt in regard to the genuineness of audit team reporting for audit in your office please feel to request them to confirm their identity with reference to valid ID cards issued by this office to its audit inspection staff.

Looking forward to a constructive engagement.
Kindly acknowledge the receipt.

Yours Sincerely,

Sd/-

Senior Audit Officer
AMG-I/Coordination

Gmail JKC_GCMA, Kadapa <kadapa.jkc@gmail.com>

Audit Intimation - reg.

Sr.AO Coordination AMG I <amg1.anp.au@cag.gov.in> Wed, Feb 14, 2024 at 11:16 AM
To: kadapa.jkc@gmail.com
Cc: MOHD FAKRUDDIN <fakruddinmd.anp.sca@cag.gov.in>, Vekatesh Allu <vekateshallu.anp.au@cag.gov.in>, "KESAVAREDDYS AAO(Civil)" <kesavareddys.anp.sca@cag.gov.in>

Sir/Madam,

The Audit of Govt Degree College (M) (A), Kadapa, Andhra Pradesh will be conducted by this office from 19.02.2024 to 27.02.2024.
The audit team comprises of following officials:

Sl. No	**Party Name**	**Party Members**
1	**FAP-07**	1. Sri S.Kesava Reddy, SAO 2. Sri M.Balaiah, AAO 3. Sri Adimadyam Sri Harsha, AAO

It is requested to furnish requisite files/documents to the audit team for smooth conduct of audit.

Regards,
SAO/AMG-I/Coordn
O/o PAG(Audit), Andhra Pradesh.

From: "Sr.AO Coordination AMG I" <amg1.anp.au@cag.gov.in>
To: "kadapa jkc" <kadapa.jkc@gmail.com>
Cc: "MOHD FAKRUDDIN" <fakruddinmd.anp.sca@cag.gov.in>, "Vekatesh Allu" <vekateshallu.anp.au@cag.gov.in>, "Pasupula Sidhartha" <pasupulas.anp.au@cag.gov.in>
Sent: Thursday, February 8, 2024 5:05:08 PM
Subject: Audit Intimation - reg.
[Quoted text hidden]

OFFICE OF THE COMMISSIONER OF COLLEGIATE EDUCATION, AP , MANGALAGIRI.

From

The Commissioner of Collegiate Education Dept.,
KK Garudadhri Towers,
Mangalagiri, Amaravathi, AP.

To

The Principal Accountant General,
6th floor, Stalin central mall,
MG Road, Vijayawada,AP

Lr. No. B3/Audit/2022

Dt: 18/09/2022

18/9/22

Sir,

Sub:- Accounts Branch - O/o the Commissioner of Collegiate Education – Request to conduct Audit on Accounts of the Government Degree Colleges - Reg.

Ref:- 1. G.O. Rt. No. Ms. No. 42 (HE) Department dt 10.08.2021

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While inviting the attention of AG, AP to the reference cited, it is informed that, the Government have issued orders prescribing policy for takeover of voluntarily willing private aided colleges including minority colleges by the Government and also absorption of willing staff working in private aided colleges into Government with due concurrence of the Finance Department (Copy enclosed). Accordingly 'n' number of Private Aided Colleges have been absorbed into Government sector. Some of such colleges are wholly absorbed into Government and some have surrendered their staff into Government sector. Again certain Private Aided Colleges which have been absorbed are again repatriated into Aided Sector and running as Private Aided Colleges. By these changes major modifications have been occurred both in administration aspect and in financial matters in Government Degree Colleges.

Dt: 18/09/2022

In view of the above it is opinioned that, all these colleges including existing Government Degree Colleges needs thorough verification and auditing of records. On verification of our records it is observed that previously our colleges are audited during the financial year 2018-19. For the financial years 2019-20, 2020-21 & 2021-22 Accounts and Finance of the Government Degree Colleges have to be audited.

In the above explained circumstances the AG, AP, Vijayawada while forwarding the list of Government Degree Colleges spread all over the State of AP in 26 districts, it is requested to conduct regular audit, so as to enable us to keep record accurately.

Yours faithfully,

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Dr Pola Bhaskar I A

Commissioner

Copy to
The Principals of all Government Degree Colleges in the State.

igned by Dr Pola Bhaskar
A S
ate: 18-09-2022 10:49:55