

## AUDIT REPORT

To,

The Commissionerate of Collegiate Education,  
Government of Telangana,  
HYDERABAD.

1. We have verified the attached Receipts and payments account of **Dr BRR GOVERNMENT DEGREE COLLEGE, JADCHERLA** for the period 01-04-2020 to 31-03-2021. These Receipts and payments are the responsibility of the college /Organization. The same is verified with the information as uploaded by the college in the "College Administration and information Management System (CAIMS)", maintained centrally by the CCE. We have examined the payments with the underlying vouchers. Our responsibility is to express an opinion on the said Receipts and Payments in light of the Scrutiny of Vouchers Conducted by us.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the said Receipts and payments Account.
3. **We Report that:**
  - (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) Subject to notes on account enclosed (forming part of this Audit Report), the said Receipts and Payments are in agreement with the books of Accounts (CAIMS) maintained.

**For M N Reddy & Co.,**  
Chartered Accountants  
FRN: 010025S



**CA K DAMODAR REDDY**  
Partner, M No.: 223528.  
CAG Empanelment No.: HY0894

Date: 27-10-2021  
Place: Hyderabad.

**Dr BRR GOVERNMENT DEGREE COLLEGE, JADCHERLA**  
**NOTES TO ACCOUNTS FORMING PART OF AUDIT REPORT**

- a. **UNAUDITED OPENING BALANCES:** The Opening Balances are verified as per the Bank Statements provided for our perusal during the course of audit. The said opening balances are "Unaudited" and adopted as such. The management has given representation that all the accounts, belonging to the college (related to activity of the college) are provided in CAIMS. We have verified only those accounts which are provided in CAIMS as on the date of Audit Report.
- b. **INCOME/FEE RECEIPTS:** During the year only Receipts and payments is prepared as the College maintains the accounts on cash basis. Items of income like Special Fees, Tuition Fees, Exam Fees, Restructure Fees and all such fees are adopted in the receipts and payments accounts on receipt basis only. As the college do not maintain the details of such Income on "Student to Student" basis, it is advised to maintain the same on accrual basis along with relevant records for reflecting the Fees Due receivable from the total fee receipts for proper monitoring and recovery.

Details of Fee received from students during the FY 2020-21 (up to 31.03.2021)

S No.	Particulars	Year 1	Year 2	Year 3	Total
1	<b><u>Term Fee</u></b>				
A	Total Fee to be collected	20,24,250	11,78,300	14,13,550	46,16,100
B	Fee received from students	19,98,200	11,72,250	8,37,790	40,08,240
C	Balance receivable	26,050	6,050	5,75,760	<b>6,07,860</b>
2	<b><u>Exam Fee</u></b>				
A	Exam Fee collected	3,80,620	3,93,940	3,05,030	10,79,590
B	Transfer to Palamuru University	-	3,93,940	3,05,030	6,98,970
C	Balance to be transferred	3,80,620	-	-	<b>3,80,620</b>

- c. **ACCUMULATED FUNDS:** The college transfers balance amount of fees collected from the students after meeting the expenses for the academic year to Accumulated funds and for utilisation of that amount, college needs to obtain prior permission of CCE, Telangana by stating the purpose of utilisation of the same.
- d. As academic year is not same as financial year few expenses relating to academic year 2019-20 may be incurred in financial year 2020-21.
- e. **SCHOLARSHIP PAYMENTS:** The College pays scholarships to the students on the basis of application made by the students towards scholarship amounts received in college accounts. The college has no information with regard to outstanding scholarship amount to be paid to students as the college is not maintaining details of scholarship amounts to be paid to students. Therefore it is advised to reconcile the Scholarship Receipts and payment made with the RTP proceedings periodically.
- f. **EXPENDITURE/PAYMENTS:** In addition to the payments specified above, other items of expenditure are also booked in the said receipts and payments on cash basis and not on Accrual basis. The College is advised to migrate to accrual system of accounting at the earliest. In few cases it is seen that payments are not supported by any vouchers.





- g. CAPITAL /REVENUE EXPENDITURE - FIXED ASSETS REGISTERS:** There is no distinction for the expenses incurred by college in CAIMS software towards Capital vis-à-vis Revenue Expenditure. When the college requires to prepare "Statement of Income and expenditure" & "Balance Sheet" it is very important for the college to have proper classification of expenses in future. Also with regard to the capital expenses it is very important for the college to maintain and update fixed Asset Register this in turn would also require the FA register to contain details of Fixed /capital assets existing as on 31-03-2021.
- h. UPDATION OF CAIMS AND FREEZING OF DATE:** It is observed that the CAIMS is not being updated on a regular basis. For any prompt corrective action it is suggested to be done on a regular /timely basis. It is observed that the CAIMS system can be updated numerous times. In our opinion the system of fresh entry/ updating the existing entries in CAIMS should be restricted after the completion of audit. The CAIMS must be incorporated with complete audit trail / logs of any alterations / deletions / additions after the cut-off date.
- i. STATUTORY DEDUCTIONS/ PAYMENTS:** The College is advised to follow the compliances with regard to various statutes such as IT -TDS (with regard to regular / contract lectures), GST - TDS, Professional tax and such others.
- j. BANK RECONCILIATION STATEMENT (BRS):** The College is advised to book all expenditure on accrual basis and regular preparation of Bank reconciliation system (BRS) to ensure that any errors / mistakes inadvertently done by bank are rectified promptly.

**For M N Reddy & Co**  
Chartered Accountants  
FRN: 010025S



*(Signature)*  
**CA K DAMODAR REDDY**  
Partner, M No.: 223528.  
CAG Empanelment No.: HY0894

**Date:** 27-10-2021  
**Place:** Hyderabad

**DR.BRRR GOVERNMENT COLLEGE, JADCHERLA**  
**Receipts and Payments Account for the year ended 31.03.2021**

Receipts	BOB_9120 Special Fee	HDFC_3298 Student Fee	SBL_0547 UGC	SBL_0182 Scholarship	Payments	BOB_9120 Special Fee	HDFC_3298 Student Fee	SBL_0547 UGC	SBL_0182 Scholarship
Opening balance	10,98,904	-	-	1,41,77,037	1 Special, Tuition & Restructure, Exam Fee	-	16,700	-	-
1 Special, Tuition & Restructure, Exam Fee	22,700	40,08,240	-	-	2 Scholarships	-	-	-	7,41,500
2 Odd semester exam fee	-	10,79,590	-	-	3 Bank Charges	532	767	-	3,304
3 Bank Interest	31,668	35,988	-	-	4 Odd Semester Exam Fee	-	6,99,295	-	-
4 Dost Special Fee	-	1,17,500	78,502	-	5 University Affiliation Fee	39,510	-	-	-
5 Electricity Charges	71,428	-	-	-	6 Honorarium	-	7,500	-	-
6 Other Fee	1,73,895	-	-	-	7 Stationery	-	6,552	-	-
7 Scholarships	-	-	-	14,19,000	8 Games & Sports	-	91,591	-	-
8 UGC	-	-	28,57,146	-	9 Library & Reading Room	-	1,600	-	-
9 Guest Faculty	2,67,000	-	-	-	10 College Maintenance & Minimum Requirement	75,827	63,540	-	-
10 NSS UNIT-II	20,000	-	-	-	11 TSKC	29,720	-	-	-
11 NSS UNIT-III	20,000	-	-	-	12 Guest Faculty	37,900	-	-	-
12 Salaries	-	-	-	-	13 Dost Remuneration	20,000	7,500	-	-
13 Remuneration to Invigilators	-	-	-	-	14 Catridge Refilling and services	-	9,145	-	-
					15 Sanitory, Vending machine & Incinerator	81,258	16,500	-	-
					16 Security Charges	83,895	8,250	-	-
					17 Office expenses	74,347	800	-	-
					18 Electricity Charges	2,27,323	25,770	-	-
					19 Internet Charges	67,470	5,310	-	-
					20 Remuneration to Invigilators	-	-	-	-
					21 Salaries	-	-	-	-
					22 Equipments	57,828	-	-	-
					23 Office Equipments	9,920	16,419	-	-
					24 Furniture & Fixtures	689	1,90,410	-	-
					25 Software	-	17,464	-	-
					26 Loan	-	-	-	10,00,000
					27 Honorarium A	35,000	-	-	-
					28 Guest Faculty A	-	60,000	-	-
					29 Advance for Office expenses	30,000	-	-	-
					30 Co-Curricular Activities A	2,500	-	-	-
					31 Salaries A	-	-	-	-
					32 Router Deposit	4,800	1,350	-	-
					Closing balance	8,27,076	39,94,855	29,35,648	1,38,51,233
<b>Total</b>	<b>17,05,595</b>	<b>52,41,318</b>	<b>29,35,648</b>	<b>1,55,96,037</b>	<b>Total</b>	<b>17,05,595</b>	<b>52,41,318</b>	<b>29,35,648</b>	<b>1,55,96,037</b>



For M N Reddy & Co.,  
Chartered Accountants  
CAG Empanelment No.: HY0894  
CA K Damodar Reddy  
Partner, M No.: 223528  
UDIN: 21223528AAAAEU7216

**DR.BRR GOVERNMENT COLLEGE, JADCHERLA**  
**Receipts and Payments Account for the year ended 31.03.2021**

Receipts	AB_1057 RUSA	SBI_8039 BRAOU	Amount	Payments	AB_1057 RUSA	SBI_8039 BRAOU	Amount
Opening balance	3,23,817	28,980	1,56,28,738	1 Special, Tuition & Restructure, Exam Fee	-	-	16,700
1 Special, Tuition & Restructure, Exam Fee	-	-	40,30,940	2 Scholarships	-	-	7,41,500
2 Odd semester exam fee	-	-	10,79,590	3 Bank Charges	413	885	5,901
3 Bank Interest	5,146	-	1,51,304	4 Odd Semester Exam Fee	-	-	6,99,295
4 Dost Special Fee	-	-	1,17,500	5 University Affiliation Fee	-	-	39,510
5 Electricity Charges	-	-	71,428	6 Honorarium	-	-	7,500
6 Other Fee	-	-	1,73,895	7 Stationery	-	-	6,552
7 Scholarships	-	-	14,19,000	8 Games & Sports	-	-	91,591
8 UGC	-	-	28,57,146	9 Library & Reading Room	-	-	1,600
9 Guest Faculty	-	-	2,67,000	10 College Maintenance & Minimum Requirement	-	-	1,39,367
10 NSS UNIT-II	-	-	20,000	11 TSKC	-	-	29,720
11 NSS UNIT-III	-	-	20,000	12 Guest Faculty	-	-	37,900
12 Salaries	-	2,13,298	2,13,298	13 Dost Remuneration	-	-	27,500
13 Remuneration to Invigilators	-	38,908	38,908	14 Catridge Refilling and services	-	-	9,145
				15 Sanitary, Vending machine & Incinerator	-	-	97,758
				16 Security Charges	-	-	92,145
				17 Office expenses	-	-	75,147
				18 Electricity Charges	-	-	2,53,093
				19 Internet Charges	-	-	72,780
				20 Remuneration to Invigilators	-	38,908	38,908
				21 Salaries	-	2,04,600	2,04,600
				22 Equipments	-	-	57,828
				23 Office Equipments	-	-	26,339
				24 Furniture & Fixtures	3,28,029	-	5,19,128
				25 Software	-	-	17,464
				26 Loan	-	-	10,00,000
				27 Honorarium A	-	-	35,000
				28 Guest Faculty A	-	-	60,000
				29 Advance for Office expenses	-	-	30,000
				30 Co-Curricular Activities A	-	-	2,500
				31 Salaries A	-	5,000	5,000
				32 Router Deposit	-	-	6,150
				Closing balance	521	31,793	2,16,41,126
<b>Total</b>	<b>3,28,963</b>	<b>2,81,186</b>	<b>2,60,88,747</b>	<b>Total</b>	<b>3,28,963</b>	<b>2,81,186</b>	<b>2,60,88,747</b>



For M N Reddy & Co.,  
Chartered Accountants  
CAG Empanelment No.: HY0894  
*(Signature)*  
**CA K Damodar Reddy**  
Partner, M No.: 223528  
UDIN: 21223528AAAAAEU7216



**Commissionerate of Collegiate Education  
Government of Telangana**

**Audit Report for the period 1st April, 2020 to 31st March 2021**

College Name: DR.BRR GOVERNMENT COLLEGE, JADCHERLA

Nature	S.No	Opinion /Remarks /Observations	Suggestions/Improvements																																													
SCOLORSHIP	1	During the year the college has received an amount of Rs.14,19,000/- towards students scholarships. The details are as follows:																																														
		<table border="1"> <thead> <tr> <th>Academic Year</th> <th>Scholarship Amount Received</th> </tr> </thead> <tbody> <tr> <td>2013-14</td> <td>53,000</td> </tr> <tr> <td>2016-17</td> <td>22,000</td> </tr> <tr> <td>2017-18</td> <td>40,000</td> </tr> <tr> <td>2018-19</td> <td>1,97,000</td> </tr> <tr> <td>2019-20</td> <td>11,07,000</td> </tr> <tr> <td><b>Total</b></td> <td><b>14,19,000</b></td> </tr> </tbody> </table>		Academic Year	Scholarship Amount Received	2013-14	53,000	2016-17	22,000	2017-18	40,000	2018-19	1,97,000	2019-20	11,07,000	<b>Total</b>	<b>14,19,000</b>																															
		Academic Year		Scholarship Amount Received																																												
		2013-14		53,000																																												
		2016-17		22,000																																												
		2017-18		40,000																																												
		2018-19		1,97,000																																												
2019-20	11,07,000																																															
<b>Total</b>	<b>14,19,000</b>																																															
2	During the year the college has issued cheques amounting to Rs.7,41,500/- to students towards scholarships.																																															
CAIMS	1	It is observed that while updating the transactions in CAIMS the Receipts & Payments were not grouped under proper heads as per the list of accounts provided.																																														
FEES	1	As per our observation the college has collected excess exam fee through Qfix from the following:																																														
		<table border="1"> <thead> <tr> <th>Course &amp; Year</th> <th>Name</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>BSC MPC, 1st year</td> <td>MOGILI PRAVEEN KUMAR</td> <td>940</td> </tr> <tr> <td>BSC (Micro Biology), 3rd Year</td> <td>Maddur Archana</td> <td>1,010</td> </tr> <tr> <td align="center" colspan="2"><b>Total</b></td> <td><b>1,950</b></td> </tr> </tbody> </table>		Course & Year	Name	Amount	BSC MPC, 1st year	MOGILI PRAVEEN KUMAR	940	BSC (Micro Biology), 3rd Year	Maddur Archana	1,010	<b>Total</b>		<b>1,950</b>																																	
		Course & Year		Name	Amount																																											
		BSC MPC, 1st year		MOGILI PRAVEEN KUMAR	940																																											
BSC (Micro Biology), 3rd Year	Maddur Archana	1,010																																														
<b>Total</b>		<b>1,950</b>																																														
BUDGETS	1	It is observed that the college has paid following amount from college funds towards Electricity charges as there is a delay in realease of budget amount.																																														
		<table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>20-06-2020</td> <td>Electricity Charges for March 20 to May 20</td> <td>69,698</td> </tr> <tr> <td>17-07-2020</td> <td>Electricity Charges for Jun 20</td> <td>19,518</td> </tr> <tr> <td>01-09-2020</td> <td>Electricity Charges for July 20</td> <td>17,217</td> </tr> <tr> <td>23-09-2020</td> <td>Electricity Charges for Aug 20</td> <td>20,500</td> </tr> <tr> <td>09-11-2020</td> <td>Electricity Charges for Sep 20 &amp; Oct 20</td> <td>43,962</td> </tr> <tr> <td>29-12-2020</td> <td>Electricity Charges for Nov 20</td> <td>16,434</td> </tr> <tr> <td>29-01-2021</td> <td>Electricity Charges for Dec 20</td> <td>20,978</td> </tr> <tr> <td>09-02-2021</td> <td>Electricity Charges for Jan 21</td> <td>19,016</td> </tr> <tr> <td>09-03-2021</td> <td>Electricity Charges for Feb 21</td> <td>25,770</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>2,53,093</b></td> </tr> <tr> <td>15-03-2021</td> <td>Recouped Electricity Charges</td> <td>15,000</td> </tr> <tr> <td>30-03-2021</td> <td>Recouped Electricity Charges</td> <td>56,428</td> </tr> <tr> <td></td> <td></td> <td><b>71,428</b></td> </tr> <tr> <td></td> <td>Balance to be recouped</td> <td><b>1,81,665</b></td> </tr> </tbody> </table>		Date	Particulars	Amount	20-06-2020	Electricity Charges for March 20 to May 20	69,698	17-07-2020	Electricity Charges for Jun 20	19,518	01-09-2020	Electricity Charges for July 20	17,217	23-09-2020	Electricity Charges for Aug 20	20,500	09-11-2020	Electricity Charges for Sep 20 & Oct 20	43,962	29-12-2020	Electricity Charges for Nov 20	16,434	29-01-2021	Electricity Charges for Dec 20	20,978	09-02-2021	Electricity Charges for Jan 21	19,016	09-03-2021	Electricity Charges for Feb 21	25,770		<b>Total</b>	<b>2,53,093</b>	15-03-2021	Recouped Electricity Charges	15,000	30-03-2021	Recouped Electricity Charges	56,428			<b>71,428</b>		Balance to be recouped	<b>1,81,665</b>
		Date		Particulars	Amount																																											
		20-06-2020		Electricity Charges for March 20 to May 20	69,698																																											
		17-07-2020		Electricity Charges for Jun 20	19,518																																											
		01-09-2020		Electricity Charges for July 20	17,217																																											
		23-09-2020		Electricity Charges for Aug 20	20,500																																											
		09-11-2020		Electricity Charges for Sep 20 & Oct 20	43,962																																											
		29-12-2020		Electricity Charges for Nov 20	16,434																																											
		29-01-2021		Electricity Charges for Dec 20	20,978																																											
		09-02-2021		Electricity Charges for Jan 21	19,016																																											
		09-03-2021		Electricity Charges for Feb 21	25,770																																											
				<b>Total</b>	<b>2,53,093</b>																																											
		15-03-2021		Recouped Electricity Charges	15,000																																											
		30-03-2021		Recouped Electricity Charges	56,428																																											
					<b>71,428</b>																																											
				Balance to be recouped	<b>1,81,665</b>																																											
2	It is observed that as per CCE instructions the college has given Rs.10,00,000/- as hand loan for Botanical Garden as there is a delay in release of Budger of Rs.50,00,000/- towards Botanical Garden																																															



**Commissionerate of Collegiate Education**  
**Government of Telangana**

**Audit Report for the period 1st April, 2020 to 31st March 2021**

College Name: DR.BRR GOVERNMENT COLLEGE, JADCHERLA

Nature	S.No	Opinion /Remarks /Observations	Suggestions/Improvements
GRANTS	1	It is observed that during the year the college has purchased furniture for bill amounting to Rs.1,39,358/- and paid an amount of Rs.1,38,669/- from RUSA Account and difference amount of Rs.689/- from college Bank Account BOB_9120 as there is deficit in release of fund from RUSA.	
GST	1	It is observed that college got registered under GST Act, 2017 but not filing monthly GST Returns.	It is advisable to file " Nil " GST Returns.
OTHERS	1 2	1 It is observed that the college has received total amount of Rs.1,73,895/- in BOB_9120 during Jan 21 (Rs.1,70,895/-) & Feb 21 (Rs.3,000/-) months with description in the bank statement as "FORTAP-MUMBAI" but the college has no information with respect to nature of receipt of the same. 2 As per the information provided to us during the year the college has not received any amount towards maintainance form BRAOU college account.	



For M N Reddy & Co.,  
Chartered Accountants  
CAG Empanelment No.: HY0894

CA K Damodar Reddy  
Partner, M No.: 223528