



**Government City College (A)**  
Nayapul, Hyderabad  
Affiliated to Osmania University  
Accredited with B<sup>++</sup> Grade & CGPA 2.76  
<https://gdcts.cgg.gov.in/charminar.edu>



## CRITERIA-VI

### 6.4 Financial Management & Resource Mobilization

**6.4.3: Institution regularly conducts internal and external financial audits regularly Enumerate the various internal and external financial audits carried out during the last five years with the mechanism for settling audit objections within a maximum of 500 words**

#### AUDIT REPORTS

S.No.	Details	Agency
1.	External Audit 2018-2021	Accountants General
2.	Internal Audit 2020-21	Penmetsa & Associates, Chartered Accountants
3.	Internal Audit 2021-22	Penmetsa & Associates, Chartered Accountants

  
**PRINCIPAL**  
Govt. City College  
Nayapul, Hyderabad-500007

**OFFICE OF THE ACCOUNTANT GENERAL  
(AUDIT)  
TELANGANA STATE, HYDERABAD – 500 004.**

**No.AG (Au)/TS/AMG-I Co-ordn./Audit Intimations/2021-22/**

**Date : 11.10.2021**

To  
The Principal,  
Government City College,  
Hyderabad.

Sir,  
Compliance Audit of the accounts of O/o The Principal, The Principal, Government City College, Hyderabad will be taken up by the audit team GSS- 16 of this office w.e.f. 18.10.2021 to 25.10.2021 ( 06 working days) . The audit team will comprise:

Sl. No.	Name and Designation of the Official S/Sri	ID Card No.
1.	Reetu Khare, SAO	TGHYA 3010346
2.	A.Yasmin,AAO	TGHYA 9090909
3.	D.S.Venkatesh, Supervisor	TGHYA3010684

**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.

**(Financial Audit)**

- (a) Financial statements are prepared in accordance with acceptable accounting standards / rules;

- (b) Financial statements are presented with due consideration to the circumstances of the audited entity;
  - (c) Sufficient disclosures are presented about various elements of financial statements;
  - (d) The various elements of financial statements are properly evaluated, measured and presented; and
  - (e) Evaluation of the internal control that assist in safeguarding assets and resources, assures the accuracy and completeness of accounting records and in complying with financial laws and regulations.
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-2007 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 organization 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 organizations 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 Deputy Accountant General / Deputy Accountant General of audit at telephone number 040-23297421 / 23231948 / 23244541 and, if necessary, even the Principal Accountant General/ Accountant General(Audit)/Telangana at telephone number 040-23237275 and e-mail ID : [agautelangana@cag.gov.in](mailto:agautelangana@cag.gov.in)
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/-

Sr. Audit Officer/AMG-I Coordn.

**Data & Records to be kept ready**

**I. Information on Financial matters**

i) Cash Balance Report

a) Cash book(s) balance as on \_\_\_\_\_ (F.N.)

b) Cash Balance as on 1<sup>st</sup> April and 1<sup>st</sup> May of \_\_\_\_\_ (the current financial).

ii) Budgetary position:

Budgetary position (head-wise) for both plan and non-plan, for the last three financial years may be furnished in the following proforma

Year	Budget allocation (Rs.)	Budget released (Rs.)	Expenditure incurred (Rs.)	Excess / savings (Rs.)	Remarks, if any

iii) Amounts received from other offices / Departments / Agencies

Source of receipt	Amount received (Rs.)	Purpose for which received	Amount utilised	Balance	Remarks, if any

iv) Month-wise expenditure of the office since last audit to date

Month	Total expenditure incurred (as per Treasury / PAO)	Remarks, if any

v) Reconciliation of Departmental Figures with those booked by PAO / Treasury concerned since last audit to date (alongwith reconciliation statements) and action taken thereof for differences noticed, if any.

vi) Maintenance of PD Account in Treasury

Details of PD Account maintained, with certificate of balances from Treasury / PAO.

vii) Bank accounts operated by the office

Sl.No.	Name of the bank	Bank A/c no. & type of account	Purpose/Scheme for which a/c is opened	Balance (as per pass book)(Rs.)	Remarks, if any

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viii) Drawal of AC bills – pending DC bills

Sl.No.	Date of drawal of AC bill	Purpose of drawal	Amount	Date of submission of DC Bill	Remarks, if any

ix) Information related to infrastructure facilities (will vary according to hospitals / schools etc, as applicable).

## II. Records maintained by the office since last audit to date

i) The following records since last audit (28.02.2018) to till date may please be produced to audit for scrutiny:

1. Pay Bill Register & office copie of pay bills
2. Treasury Bill Register with Bills and Vouchers
3. Reconciliation Register
4. Register of Challans
5. Register of Valuables
6. Budget files, Budget Control Register and Budget Release Orders released by District Office to Sub-ordinate office.
7. Register of sanctions including sanctions for advances.
8. Register of Loans and Advances
9. Service Books with list of all officials due to retire within 18 months.
10. TA, TTA, LTC Bills
11. Stamp Account
12. Log Books of vehicles
13. Stock Register of stationery, furniture and equipment
14. Register of Lands & Buildings and staff quarters maintained by the office
15. Register of fixed deposits
16. Register of security deposits / Caution money deposits
17. Personal Deposit Account held, if any, with Treasury department, together with treasury pass book.
18. GPF accounts of Group D employees and pension cases of Group D employees finalized by Local Fund Audit Department
19. Register of court cases.

20. Register of Recovery of Loans, Advances and recovery of losses (Retrenchment Register)
21. Register of unserviceable articles.
22. Register of LPCs issued / received.
23. Contingent Bill Register along with supporting vouchers.
24. Register of Recovery of Advances
25. Register relating to schemes such as SSA / RMSA etc. (if applicable).

ii) Replies to pending audit paras of previous Inspection Reports

Year	Para No.	Gist of the para	Action taken by the deptt.	Remarks

**III. Miscellaneous Information**

i) Sanctioned strength of the office and related information

Name of the post	No. of posts sanctioned	No. of posts operated	Vacancies	Remarks

- ii) Pension cases of Class-IV employees finalised by the State Audit Department
- iii) Departmental Inspection and Internal Audit of the department along with Inspection Reports.
- iv) Annual physical verification of stores and stock since last audit to date.
- v) List of Unserviceable articles, plant and machinery kept idle

Name of the item	Date since which not working/kept idle	Book value (Rs.)		Remarks

- vi) Collection of Security deposit from the officials entrusted with charge of stores and stock
- vii) Losses, thefts, misappropriation and embezzlement of Government money, properties and Suspension cases since last Audit to date.
- Viii) List of Vehicles in the office alongwith logbooks:
  - a) Vehicles owned by the office (Government vehicles)
  - b) Hired vehicles used by the office along with agreement





OFFICE OF THE ACCOUNTANT GENERAL(AUDIT)  
TELANGANA, HYDERABAD – 500 004



No. AG (Audit)/TS/AMG-I/SS-II/EDU-I/2021-22/53

Dated: 16.11.2021

To  
The Principal  
Government City College,  
Nayapul,  
Hyderabad -500 002.

Sir/Madam,

I am to forward herewith the Audit Inspection Report on the accounts of your office for the year 2021-22 with a request to return one copy of it with your replies through **THE COMMISSIONER, COLLEGIATE EDUCATION SAIFABAD, HYDERABAD, TELANGANA-500004** so as to reach this office not later than one month from the date of receipt.

2. Action taken to rectify the defects pointed out in the Test Audit Note (Part-III) which is already been handed over in the above office during local audit held in \_\_\_\_\_ by the Inspection Party and supplemental Test Audit Report now enclosed will be verified during next local audit.

3. Receipt of the documents may please be acknowledged by return of post.

Encl: Audit Inspection Report.

Yours faithfully

*Subhashini*  
16/11/2021  
Sr. Audit Officer//SS-II

Copy with a copy of the Audit Inspection Report to:

**The Commissioner, Collegiate Education  
Saifabad, Hyderabad, Telangana-500004**

For Information and necessary action. One copy of the Audit Inspection Report with the replies thereto, furnished by the above cited officer, with your comments thereon may please be arranged to be sent to this office early.

- sd -  
Sr. Audit Officer//SS-II

205/66  
20/11/21

**INSPECTION REPORT ON THE ACCOUNTS OF THE PRINCIPAL,  
GOVERNMENT CITY COLLEGE, HYDERABAD FOR THE YEAR 2021-22**

**Dates of Audit: 18.10.2021 to 25.10.2021 (06 Working days)**

**PART I – INTRODUCTION**

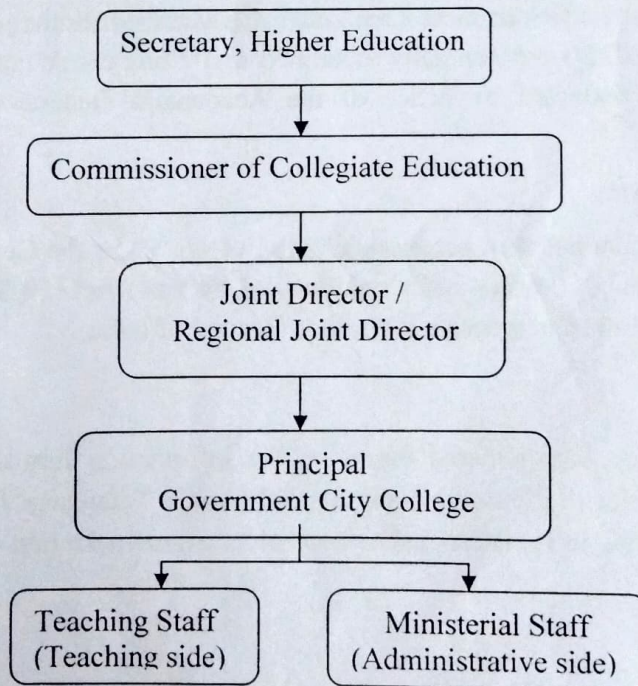
**(a) Overview**

The history of City College is associated with the awakening of the people of Hyderabad who realized the importance of education and established the first city school in the Dar-ul-uloom as early as 1865, and later, converted into a City High School. The school moved into the present grand edifice in 1921. The institution has been affiliated to Osmania University. The college was declared Autonomous from the year 2004-05 by UGC and Osmania University. The college was accredited by NAAC from the year 2012. The College has variety of conventional courses in Arts, Maths, Science, Humanities and Commerce. The College is offering Degree and Post Graduate courses. In the College, 3925<sup>1</sup> students were pursuing Degree courses in 2020-21. The Principal is the Head of the Institution and is assisted by the faculty of lecturers on teaching side and ministerial staff on administrative side.

**Functions of the Principal**

- Principal acts as a Drawing and Disbursing Officer; maintains the accounts of the college;
- Supervision over staff and students; and maintains discipline in the college;
- Corresponds with the competent authorities for provision of infrastructure facilities etc.;
- Constitution of committees for Anti-ragging, Grievance redressal Committee, Women empowerment Cell etc.

**(b) Organogram**



<sup>1</sup> 1<sup>st</sup> year students 1358; 2<sup>nd</sup> year students 1281; and 3<sup>rd</sup> year students 1286

(c) **Budget & Financial Performance:**

Budget and financial performance is as follows:

(Amount in lakh)

Year	Budget Released	Expenditure	Savings	Remarks
2018-19	336.16	325.22	10.94	Lapsed
2019-20	675.68	603.12	72.56	
2020-21	669.74	641.19	28.55	
2021-22	313.15	289.42	23.73	Current year

(d) **Incumbent Officers:**

The following officers held the post of Principal, Government City College, Hyderabad during the periods mentioned against them.

S.No	Name of the officer (Sri/Ms/Smt)	Period of Charge	
		From	To
1	Dr.C.Manjulatha	08.05.2013	02.10.2019
2	Aijaz Sultana (FAC)	21.10.2019	10.01.2020
3	Dr.V.Vijaya Lakshmi	11.01.2020	19.02.2021
4	Dr.P. Bala Bhaskar	19.02.2021	Till date

(e) **Scope of Audit:**

Government City College, Hyderabad was last audited in February 2018. During the present Audit, the accounts of the Government City College, Hyderabad for the period from February 2018 to September 2021 were generally examined and a test check including nominal and number audit was conducted by office of the Accountant General (Audit), Telangana, Hyderabad.

(f) **Audit Mandate:**

The Audit has been conducted in accordance with Section 13 of the Comptroller & Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 and the applicable Auditing Standards of the Comptroller & Auditor General of India.

(g) **Disclaimer:**

The Inspection Report was prepared based on the information furnished by the Auditee organisation. The Office of the Accountant General (Audit) Telangana, Hyderabad disclaims any responsibility for misinformation and/or non-information on the part of the auditee.

**PART II- AUDIT FINDINGS**

**Part II (A): Significant Audit findings: Nil**

**Part II (B): Other Audit findings:**

Para No.	Gist of the Paragraph
I	NON -UTILIZATION OF ACCUMULATED SPECIAL FEE
II	NON-DISBURSEMENT OF POST MATRIC SCHOLARSHIPS
III	NON-REFUND/UTILISATION OF INTEREST ACCRUED
IV	NON-UTILIZATION OF FUNDS
V	CASH BALANCE IN DDO ACCOUNT
VI	NON-RECONCILIATION OF CASH BOOK AND BANK PASS BOOK
VII	SHORTAGE OF MANPOWER
VIII	PURCHASE OF MATERIAL WITHOUT E-PROCUREMENT
IX	NON- IMPLEMENTATION OF CONTRIBUTORY PENSION SCHEME TO STAFF APPOINTED AFTER 01-09-2004
X	NON-RETURN OF LIBRARY BOOKS
XI	NON-MAINTENANCE OF REGISTERS
XII	NON-CONDEMNATION OF UNUTILIZED ITEMS
XIII	SHORT RECOVERY OF TSGLI SUBSCRIPTION FROM STAFF
XIV	IRREGULARITIES IN MAINTENANCE OF SERVICE BOOKS



# महालेखाकार का कार्यालय ( लेखापरीक्षा )

तेलंगाना, हैदराबाद

## OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)

Telangana, Hyderabad

Date: 21.03.2023

Lr/No. AG(AU)/TS/AMG-I/SS-II/E-I/2022-23/122

The Principal,  
Government City College Hyderabad,  
High Court Road,  
Hyderabad – 500 002  
Telangana

Sir/Madam,

**Sub:** Replies to the audit Inspection Report on the Accounts of the Govt. City College, Nayapul, - for the year 2021-22.

**Ref:** Your Office Lr. No. Rc No.279/ESTT/2023, dated: 20.01.2023.

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A reference is invited to your office letter dated 20.01.2023, wherein replies to Audit Paras of 2021-2022 and 2018-2019 were furnished. Paragraph wise remarks were given below.

### Outstanding Inspection Reports and Paras for the year 2021-2022

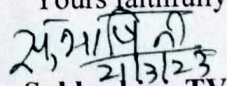
PARA No	GIST OF THE PARA	AUDIT REMARKS
I ✓	Non – Utilization of Accumulated Special Fee	The Extract of cash book of Special fee to the end of February 2022 may be furnished. Para remains.
II ✓	Non – Disbursement of Post Matric Scholarships	Total fee received, disbursed along with Utilization certification submitted to welfare department from year <u>2019-20 to 2021-22</u> may be furnished. Para remains.
III ✓	Non – Refund/Utilization of Interest Accrued	Action initiated for refund/utilization of interest accrued may be furnished. Para remains.
IV	Non – Utilization of funds	<b>Para dropped.</b>
V ✗	Cash balance in DDO Account	Details of utilisation of the balance amount for which it was budgeted may be shared to next Audit. Para remains.
VI ✗	Non – Reconciliation of cash book and bank passbook.	<ul style="list-style-type: none"><li>As per the Audit observation there is a huge difference between cash book and bank book for Examination fee. It is mandatory to enter transactions in a cash book on a daily basis</li></ul>

PARA No	GIST OF THE PARA	AUDIT REMARKS
		<p>and reconcile the same on regular basis.</p> <ul style="list-style-type: none"> <li>• It is also mandatory that the development activities must be carried out only after approval from CCE.</li> <li>• Updated reconciled cash and merged HDFC bank book as of March 2022 may be shown to next Audit for verification. Para remains.</li> </ul>
VII x	Shortage of Manpower	The Complete fulfilled man power data may be furnished. Para remains.
VIII ✓	Purchase of material without E-Procurement	Ratification orders obtained from competent authorities for purchase of material without e-procurement may be furnished. Para remains.
IX x	Non implementation of contributory pension scheme to staff appointed after 01.09.2004	It is mandatory to implement a contributory pension scheme where there is a 10% State Government contribution. Hence compliance with this may be furnished to the next Audit. Para remains.
X	Non -Returns of Library Books	<b>Para dropped on the responsibility of the department</b>
XI x	Non – Maintenance of Registers	Records maintained will be verified in the next Audit. Para remains
XII x	Non – Condemnation of Unutilized Items.	Final action is pending with the Department. Para remains.
XIII ✓	Short recovery of TSGLI subscription from staff.	TSGLI subscription must be deducted from all. The list show's part recovery only. The complete recovery statement may be furnished. Para remains.
XIV x	Irregularities in Maintenance of Service Books.	The updated service books wouldbe verified during next Audit. Para remains.

### Outstanding Inspection Reports and Paras for the year 2018-19

PARA No.	GIST OF THE PARA	AUDIT REMARKS
Paral(2) +	Difference in fee collection 17-18	Extracts in a statement of total fee collected and fee reimbursed with details Utilisation certificate may be furnished. Para remains
Para I (4) ✓	Delay in reimbursement	Details may be furnished. Para remains
Para I (5) ✓	Mode of Payment of Honorarium	Details may be furnished.
VIII ✓	Non maintenance of Advance Register	Details of advances and adjustments may be furnished. Para remains
X ✓	Pendency of Rent from BRAOU	Details of rent received for the year 2015-16 and 2016-17 may be furnished. Para remains.
XI ✓	Purchase of Material – Non-Entry of details in stock registers	Extract of the stock registers depicting the entry of items pointed out in Audit paragraph along with extract of March 2023 closings may be furnished. Para remain
XIV ✓	Non- Conducting of Physical verifications of stock	It was stated that physical verification of stock was conducted annually. Certificate of Physical verification of stock for the year 2021-22 may be furnished. Para remain
XV ✓ <del>✗</del>	Non- collection of Security Deposit	Final action is pending with the Department. Para remains.

Replies of interim nature cannot be considered for dropping of paras. It is requested to furnish the replies to the paras where final action was taken along with supporting documents.

Yours faithfully  
  
 21/3/23  
 Subhashini. TV  
 Sr. Audit officer/SS-II



**Penmetsa & Associates**  
Chartered Accountants

11-9-28, Plot No 62,  
"Sivannarayana Nilayam"  
Dasapalla Hills, Visakhapatnam - 530003  
Andhra Pradesh, India  
Ph: +91 891 2525729  
Mobile: +91 9440777760  
Email : [penmetsa.associates@gmail.com](mailto:penmetsa.associates@gmail.com) \\  
[p.vikram@outlook.com](mailto:p.vikram@outlook.com)

## AUDIT REPORT

We have examined the Receipts and Payments Account of Government Degree College, City College, Nayapul as on 31st March 2021 which is in agreement with the Books of Account maintained by the College.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by Government Degree College, City College, Nayapul so far as appears from our examination of the books and proper returns adequate for the purpose of audit have been received, subject of the comments given below - NIL

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view.

- 1) In case of the Receipts and Payments Account for the period ended 31.03.2021

For Penmetsa & Associates  
Chartered Accountants  
(Regd No. 014178s)



(CA.P Vikram)  
Partner  
(Membership No. 216542)

UDIN: 21216542AAAAGE2105

Date: 29.10.2021

Place: Hyderabad



**GOVERNMENT DEGREE COLLEGE - NAYAPUL**  
**Receipts & Payment Account**  
**For the year ending 31-3-2021**

	Amount (in Rs.)	Payments		Amount (in Rs.)
Balance b/d		6,38,55,789	By <u>NSS UNIT-I</u>	44,500
SBI - A/c No: 52005821313	49,974		Special Camp - NSS	22,500
SBI - A/c No: 52005821517	51,236		Honorarium to Programme Officer, Clerk and Peon	6,000
SBI - A/c No: 62437948389	27,02,695		Regular Activities	16,000
SBI - A/c No: 52078412317	3,19,276		By <u>NSS UNIT-II</u>	44,500
SBI - A/c No: 52078412612	1,73,13,336		NSS Winter Special Camp	22,500
SBI - A/c No: 52078406095	2,58,60,670		Honorarium to Programme Officer, Clerk and Peon	6,000
HDFC - A/c No: 50100376980061			Regular Activities	16,000
BOB - A/c No: 405801621000005	1,75,58,603		By Transferred to PG Accounts	28,19,890
To <u>Grants Received</u>	44,000		By Bank Charges	14,305
NSS UNIT 1 - Regular Grant NSS Office Osmania University	22,000		By Scholarships Fee Reimbursed	15,35,110
NSS UNIT 2 - Regular Grant NSS Office Osmania University	22,000		By Office Expenses	3,45,800
To Scholarship Fee Received	44,88,825		By Guest Faculty	3,05,000
To <u>Special - Tuition &amp; Restructure Fee</u>	1,60,92,866		By Salaries	12,96,741
BOB - A/c No: 405801621000005	8,45,946		By Furniture Purchased	10,03,940
HDFC - A/c No: 50100376980061	1,52,46,920		By Registration Fee renewal - TSKC	4,770
To <u>Bank Interest</u>			By Student Fee Reimbursement	25,850
NSS UNIT 1	1,083		By University Affiliation Fee	11,61,855
NSS UNIT 2	1,094		By Library & Reading Room	78,899
BoB	3,70,774		By Tuition Fee - Transfer to SBI Treasury Br Gunfondry	1,12,000
HDFC	19,352		By Finance Committee Meeting Expenses	6,172
SBI-8389	51,620	9,40,552	By General Body Meeting Expenses	24,032
SBI-317	8,772		By Exam Fee/Tuition Fee/Term Fee/Structure Fee	1,65,520
SBI-612	4,87,857		By Fixed Assets/Furniture Purchased	16,00,000
To Duplicate Memo Fee	12,883		By Fixed Assets/Furniture Purchased - SETWIN	1,85,467
To Income from Shootings	4,67,900		By <u>COE Expenditure</u>	30,02,557
To COE	37,33,223		By ACOE Remuneration	84,000
			By BOS Meeting Expenses	1,81,500
			By Coding Expenses	23,473
			By COE	15,23,495
			By COE Remuneration	1,02,000
			By Computerization Work	1,49,590
			By Exam Answer Booklets	1,65,026
			By General Stationery	85,000
			By Memos	13,700
			By Messenger Charges	81,900
			By Exams	1,86,807
			By Remuneration To Invigilators For Odd Semester Exams	1,26,628
			By Exams	1,12,250
			By Semester Exams	20,200
			By Result Declaration Expenses	38,485
			By Scrutiny Expenses	6,583
			By TR Fee To OU	1,01,920
			By <u>Balance c/d</u>	7,58,59,130
			SBI - A/c No: 52005821313	28,557
			SBI - A/c No: 52005821517	29,830
			SBI - A/c No: 62437948389	9,68,848
			SBI - A/c No: 52078412317	3,28,048
			SBI - A/c No: 52078412612	1,82,76,519
			SBI - A/c No: 52078406095	2,59,90,899
			HDFC - A/c No: 50100376980061	1,49,33,810
			BOB - A/c No: 405801621000005	1,53,02,620
<b>TOTAL</b>	<b>8,96,36,038</b>	<b>TOTAL</b>		<b>8,96,36,038</b>

For Penmetsa & Associates  
Chartered Accountants  
(Firm Regd No. 014178s)  
CA. P. Vikram  
Partner  
Membership No. 216542



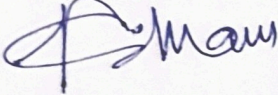
College Name: Government Degree College, City College, Nayapul

Nature	S.No	Opinion /Remarks /Observations	Suggestions/Improvements
CASH		1 We observe that the transactions are being done through Bank Only	
BANK		1 The college is maintaining 8 Bank Accounts 2 As per Circular by CCE-AC/ICT/BSID/1/2020-AC, The principals of all the colleges are required to Close all the Bank Accounts with Vijaya Bank/Bank of Baroda and transfer the balances to HDFC Bank Account and are instructed to submit the compliance report to CCE.	We recommend the management to concolidate the various Bank Accounts as per the Circular and submit the Compliance
SCHOLARSHIP		1 We have verified the scholarship payments and the observed that the same were disbursed through cheques only	We recommend to the management to take acknowledgement for all the Scholarships disbursed to the students
REGISTERS		1 All the register were maintained by the college	We recommend to the management to get the registers updated at regular intervals
TDS		1 TDS details were not available	We recommend to the management to comply with TDS provisions in order to avoid payment of Interest & penal provisions under the Income Tax Act, 2013
CAIMS		1 Updating in CAIMES is not done on regular basis 2 There is no consistency in Heads of Account being maintained. We observe that number of heads of account are being operated and the similar transactions are scattered into different heads	We recommend to the management to update the transactions in CAIMES on daily basis to get the information on real time basis for MIS Reporting, review and decision making  We recommend to the management to maintain consistency in maintaining Heads of Account to record the transactions
STUDENT DETAILS		1 Student details are being maintained by the College	

FEES		1	Fee collections are being deposited to HDFC Account
BUDGETS		1	No Budgets were maintained
GRANTS		1	No Grants during the year
OTHERS			Nil

*\*Include any other heads if necessary.*

**For Penmetsa & Associates  
Chartered Accountants  
(Regd No. 014178s)**



**P. Vikram  
Partner  
M.No: 216542**





**Penmetsa & Associates**  
Chartered Accountants

11-9-28, Plot No 62,  
"Sivannarayana Nilayam"  
Dasapalla Hills, Visakhapatnam - 530003  
Andhra Pradesh, India  
Ph: +91 891 2525729  
Mobile: +91 9440777760  
Email : [penmetsa.associates@gmail.com](mailto:penmetsa.associates@gmail.com) \ [p.vikram@outlook.com](mailto:p.vikram@outlook.com)

## AUDIT REPORT

We have examined the Receipts and Payments Account of Government Degree College, City College, Nayapul as on 31st March 2022 which is in agreement with the Books of Account maintained by the College.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by Government Degree College, City College, Nayapul so far as appears from our examination of the books and proper returns adequate for the purpose of audit have been received, subject of the comments given below - NIL

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view.

- 1) In case of the Receipts and Payments Account for the period ended 31.03.2022

For Penmetsa & Associates  
Chartered Accountants  
(Regd No. 014178s)

(CA.P Vikram)  
Partner  
(Membership No. 216542)



UDIN: 22216542BDMQNL7343

Date: 16.11.2022

Place: Hyderabad

GOVERNMENT DEGREE COLLEGE - NAYAPUL

Receipts & Payment A/c  
For the year ending 31-3-2022

Receipts		Amount(in Rs.)	Payments		Amount(in Rs.)
Balance b/d		8,72,90,790	By	Bank Charges	58,122
SBI-A/C:52078405819	1,08,942			SBI-A/C:52005821313	266
SBI-A/C:52005821528	21,497			SBI-A/C:52078412317	590
SBI-A/C:52005821346	28,22,068			SBI-A/C:52005821528	90
SBI-A/C:62437948389	9,68,848			SBI-A/C:52078406095	649
SBI-A/C:52078406095	2,59,90,899			HDFC- A/C:50100376980061	4,968
HDFC- A/C:50100376980061	1,49,33,810			SBI-A/C:52078412612	50,734
SBI-A/C:52078412317	3,28,048			SBI-A/C:52089945921	826
BOB-A/C:9390100014915 (0005)	1,53,02,620				
SBI-A/C:52005821540	84,40,779		By	Tuition Fee	
SBI-A/C:52078412612	1,82,76,519			Fee Payments	20,000
SBI-A/C:52005821313	28,557			Examination Fees	18,440
SBI-A/C:52005821517	29,830				
SBI-A/C:52089945921	38,376		By	Salaries & Remuneration	
To Interest Received		19,90,987		Salaries	4,55,639
SBI-A/C:52078405819	10			COE	1,13,28,531
SBI-A/C:52005821528	382			DDO A/c.	48,65,997
SBI-A/C:52005821346	18,539			DOST Remuneration	8,800
SBI-A/C:62437948389	18,935			ACOE Remuneration	2,000
SBI-A/C:52078406095	4,000			Coding Expenses	1,43,541
HDFC- A/C:50100376980061	13,12,174			COE Remuneration	68,000
SBI-A/C:52078412317	11,753			Guest Faculty	6,00,000
BOB-A/C:9390100014915	99,573		By	Examination Expenses	
SBI-A/C:52005821540	1,65,157			Result Declaration Expenses	61,464
SBI-A/C:52078412612	3,58,870			Script Counting Expenses	57,225
SBI-A/C:52005821313	779			Scrutiny Expenses	80,582
SBI-A/C:52005821517	814			Practical Exam Expenses	3,92,740
To Fee Received				Exam Answer Booklets	4,39,550
Examinations Fee	11,05,173			Remuneration To Invigilators For Even Semester Ex	10,80,617
PG Course Fee	9,59,910			Remuneration To Invigilators For Odd Semester Exa	7,39,393
Even Semester Exam Fee	28,28,275			Remuneration To Paper Setter For Even Semester E	2,78,103
Odd Semester Exam Fee	77,20,880			Remuneration To Paper Valuators For Even Semeste	7,77,431
DOST Special Fee	4,10,300			Remuneration To Paper Valuators For Odd Semeste	1,85,755
Special, Tuition & Restructure Fee	2,28,37,296			Remuneration To Paper Valuators Of Even Semeste	53,829
To Scholarships Received			By	Office Expenses & Maintenance Expenses	
PG Scholarship	4,00,080			Office Expense	67,550
Scholarships	13,78,280			Electrical Metirial	8,024
To Income from Shooting		70,000		Typing Charges	1,525
To Other Receipts				General Stationery	60,837
Students Fee Reimbursement	50,33,160			Internet Or Postal Charges Or Telephone Bil	71,977
Students Union and Welfare Fund	1,500			Memos	85,333
Duplicate Memo Fee	48,500			Messenger Charges	95,276
UGC	2,94,489			Other Fee	87,000
Cultural & Litrerature	40,000			Provisional Certificate Expenses	6,720
Dost Helpline Center Remuneration	14,300			Office Expense	11,04,003
Return from Faculty	6,967			News Paper Bill	30,120
PG Accounts	65,500			Catridge Refilling And Services	89,036
COE AND ACOE	2,82,046		By	Stationery	62,358
DDO A/c	62,90,677			Refund	
COE A/c	1,62,455			Excess Fee Paid Refund	41,850
Non Government Deduction	11,855			Students Fee Reimbursement	1,57,285
NCC Secunderabad	43,492		By	Meeting Expenses	
To Cheque Returns				GB Meeting Expenses	15,000
Students Fee Reimbursement	23,000			BOS Meeting Expenses	3,20,000
Scholarship	60,536		By	Laboratory Fund	3,113
COE	90,661		By	TR Fee To OU	1,81,120
			By	Non Government Deduction	17,310



By RUSA		9,82,079
By Repairs Renovations Painting		13,813
By Books & Equipment		99,935
By CCTV Camera Repair		11,000
By Celebrations		10,000
By College Maintenance & minimum Requirement		54,404
By Cultural Programme Expenses		40,000
By Flag Hosting		13,000
By Library and Reading Room		20,240
By Outsourcing SHG Remuneration Self Help Group		5,94,000
By Scholarship		19,27,055
By TDS E Filing		10,600
By Telangana Skill & Knowledge Centre		20,010
By University Affiliation Fee		1,25,000
By Virtual Class AMC		52,967
By Work Shops		2,500
By Computerization Work		8,18,361
By Infrastructure Existing		37,100
By Infrastructure New		57,61,788
By PG Accounts		7,83,000
By Audit Fee		
By Balance c/d		10,38,51,606
SBI-A/C:52005821346	38,544	
SBI-A/C:62437948389	5,704	
SBI-A/C:52078406095	22,87,565	
HDFC- A/C:50100376980061	9,91,95,259	
SBI-A/C:52078412317	3,39,211	
SBI-A/C:52005821540	57,644	
SBI-A/C:52078412612	4,10,925	
SBI-A/C:52005821313	29,336	
SBI-A/C:52005821517	30,644	
SBI-A/C:52089945921	14,56,775	

13,94,61,109

13,94,61,109

For Penmetsa & Associates  
Chartered Accountants  
(Firm Regd No. 014178s)



*P. Vikram*

CA. P. Vikram  
Partner  
M.No 216542

College Name: Government Degree College, City College, Nayapul

Nature	S.No	Opinion /Remarks /Observations	Suggestions/Improvements
CASH	1	We observe that the transactions are being done through Bank Only	
BANK	1 2	1 The college is maintaining 10 Bank Accounts 2 As per Circular by CCE-AC/ICT/BSID/1/2020-AC, The principals of all the colleges are required to Close all the Bank Accounts with Vijaya Bank/Bank of Baroda and transfer the balances to HDFC Bank Account and are instructed to submit the compliance report to CCE.	We recommend the management to concolidate the various Bank Accountas per the Circular and submit the Compliance
SCHOLARSHIP	1	We have verified the scholarship payments and the observed that the same were disbursed through cheques only	We recommend to the management to take acknowledgement for all the Scholarships disbursed to the students
REGISTERS	1	All the register were maintained by the college	We recommend to the management to get the registers updated at regular intervals
TDS	1	TDS details were not available	We recommend to the management to comply with TDS provisions in order to avoid payment of Interest & penal provisions under the Income Tax Act, 1967
CAIMS	1 2	1 Updating in CAIMES is not done on regular 2 There is no consistency in Heads of Account being maintained. We observe that number of heads of account are being operated and the simmlar transactions are scatered into different heads	We recommend to the management to update the transactions in CAIMES on daily basis to get the information on real time basis for MIS Reporting, review and decission making  We recommend to the management to maintain consistency in maintaining Heads of Account to record the transactions
STUDENT DETAILS	1	Student details are being maintained by the College	



FEES		1 Fee collections are being deposited to HDFC Account	
BUDGETS		1 No Budgets were maintained	
GRANTS		1 No Grants during the year	
OTHERS		Annexure - 1	

*\*Include any other heads if necessary.*

For Penmetsa & Associates  
Chartered Accountants  
(Regd No. 014178s)



P. Vikram  
Partner  
M.No: 216542

