



N.T.R. GOVERNMENT DEGREE COLLEGE FOR WOMEN
Mahabubnagar-509001
(Affiliated to Palamuru University)



6.4.1: Internal and external financial audits

Response:

Internal Audit-College level stock verification:

STOCK VERIFICATION PROCEEDING

PROCEEDING OF THE PRINCIPAL, NTR GOVT. DEGREE COLLEGE FOR (W),
MAHABUBNAGAR
Present: S.Gangadhar, M.A.,M.Phil
Principal(FAC)

1287/1
Re.No. /Annual Stock Verification/NTRWMBNR/2022-2023 Date:31-03-2023.

Sub:- Annual Stock verification Committees – Appointment of Team members for
departments verification for the academic year 2022-2023- Orders issued – Reg.

ORDER:

The following members are hereby appointed as Stock Verification Team Members for
Annual Stock verification for the academic year 2022-2023. All the HODs are instructed to
complete the department stock registers and finalise the verification process by 31-05-2023.

S.No	Department Name	Verification Team Members
1	Botany	Dr.T.Vijayalaxmi Surayya Jabeen
2	Zoology	R.Lavanya T.Rajeshwari
3	Biotechnology	G.Swathi Amina Mumtaz Jahan
4	Microbiology	R.Lavanya Kamma
5	Physics	Amina Mumtaz Jahan T.Rajeshwari
6	Chemistry	T.Rajeshwari Surayya Jabeen
7	Computer Science	Dr.T.Vijayalaxmi G.Swathi
8	Library	Laxmi Narshimaha Rao V.Pushpalatha
9	Sports & Games	I.Anjaneyulu Dr.B.Nagalaxmi

Sany
Principal
N.T.R. Govt.
Mahabubnagar

DEPARTMENT OF ZOOLOGY

156 157

STOCK REGISTER

NAVEEN

Date	Received from or issue to	Inv. No. or Issue	Rate		Receipts	Issues	Balance	Remarks
			Rs.	P.				
<u>Annual stock verification 2022-23</u>								
<p>The stock verification of zoology department is physically done and the stock is found to be correct as per the stock register.</p>								
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1) R. Lavanya - R. Kups 23/05/2023 Asst. Prof. of chemistry</p> </div> <div style="width: 45%;"> <p>2) T. Rajeshwari Rajat 23/05/2023 Asst prof of maths</p> </div> </div>								
<div style="position: relative; height: 100%;"> <div style="position: absolute; top: 0; right: 0; text-align: right;"> <p><i>Sany</i> PRINCIPAL N.T.R.G.D.C.(W) Mahebnagar</p> </div> </div>								

STOCK REGISTER

NAME OF ARTICLE _____

NAVEEN _____

Date	Received from or Issue to	Inv. No. or Issue	Rate		Receipts	Issues	Balance	Remarks
			Rs.	P.				

Annual Stock Verification 2022-23

The stock verification of zoology department is physically done and the stock is found to be correct as per the stock register.

1) R. Lavanya - R. K. V.

23/05/2023

Asst. Prof. of chemistry

2) T. Rajeswari Raju.

23/05/2023

Asst. prof of Maths

S. S. S. S.

PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar.

Annual Stock Verification (2021-2022)

The stock is verified as per the stock register and found correct for the academic year - 2021-2022.

① Verified by
Dajeri
17.5.2022
(Lt. T. Rajeshwari
Asst. prof of Maths)

2. Verified by
(Signature)
17/5/22
(Suayya Tabeen
Asst. Prof Physics)

(Signature)
24/5/22
PRINCIPAL
NTRODC (W)
MAHABUBNAGAR

Annual Stock Verification (2022-2023)

The Stock is verified as per the stock register and found correct for the academic year - 2022-2023.

1) Verified by
Dajeri
23/5/23
(T. Rajeshwari)
Asst. prof of Maths

2) Verified by
(Signature)
23/5/23
(Suayya Tabeen)
Asst. Prof Physics

(Signature)
PRINCIPAL
NTRODC (W)
MAHABUBNAGAR

Annual Stock verification (2021-2022)

The stock is verified as per the stock register and found correct for the academic year 2021-2022.

1) Verified by
Rajesh
 17.5.2022
 (T. Rajeshwari
 Asst prof of Maths)

2) Verified by
Sunayna
 17/5/22
 (Sunayna Tabeen
 Asst Prof Physics)

Sunayna
 PRINCIPAL
 NTRGDC (W)
 MAHAPURNAGAR

Annual Stock verification (2022-2023)

The stock is verified as per the stock register and found correct for the academic year 2022-2023

1) Verified by
Rajesh
 23/5/23
 (T. Rajeshwari
 Asst prof of Maths)

2) Verified by
Sunayna
 23/5/23
 (Sunayna Tabeen
 Asst Prof Physics)

Sunayna

PRINCIPAL
 NTRGDC (W)
 MAHAPURNAGAR

STOCK REGISTER

127

NAME OF ARTICLES

RATE

PARTICULARS	V. No. or Bill No.	RECEIPT		ISSUED		BALANCE	
		quantity	Amount Rs. P.	Quantity	Amount Rs. P.	Quantity	Amount Rs. P.

ANNUAL STOCK VERIFICATION- 2021-22

Verified the stock as per the stock register and found correct.

1. Amina Mumtaz Jahan - *Asst. Professor of Botany* *30/5/2022*
2. Lt. T. Rajeshwari *Asst. prof of mathematics* *20/5/2022*

Principal
PRINCIPAL
N.T.R.G.D.C. (W)
Mahabubnagar

ANNUAL STOCK VERIFICATION- 2022-23

Verified the stock as per the Stock Register and found correct.

1. Amina Mumtaz Jahan - *Asst. Professor of Botany* *23/5/2023*
2. Lt. T. Rajeshwari *Asst. prof of Maths* *23/5/2023*

Principal
PRINCIPAL
N.T.R.G.D.C. (W)
Mahabubnagar

RATE

Sgny
PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar

STOCK REGISTER

NAME OF ARTICLES

RATE

Am't

Date	PARTICULARS	V.No. or Bill No	RECEIPT		ISSUED		BALANCE	
			Quan- tity	Amount Rs. P.	Quan- tity	Amount Rs. P.	Quan- tity	Amount Rs. P.

Annual Stock Verification (2021-2022)

No budget allocated & no entries made in stock
Verified the stock as per the Stock
Register and found correct

1. Anisita Mumtaz Jahan - *Asst.* 30/5/2022
Asst. Professor of Botany

2. H.T. Rajeshwari - *Diary* 30/5/2022
Asst prof of Mathematics.

Dr. H. T. Rajeshwari
PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar

Annual Stock Verification (2022-2023)

No Budget allocated & no entries made in
stock register for academic year 2022-2023.

1. Anisita Mumtaz Jahan - *Asst.* 23/5/2023
Asst. Professor of Botany

2. H.T. Rajeshwari - *Diary* 23/5/2023
Asst prof of Maths

S. K. M. V.
PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar

DEPARTMENT OF COMPUTER SCIENCE

6						7					
S.No	Date	Bill No & Firm Name	Items Description	no. of items	Cost of the items	Item to Dept	Balance Remained	Sig. of receiving dept	Sig. of the Incharge	Sig. of the principal	Remarks
14.	10/08/2017	0622/TSOA/2017-18 (HP)	HP 280 G3 Desktop (1 unit 24.5") Intel Core i5 3160 4 GB RAM 500 GB HD 18.5" Monitor	14	5,49,999.00	Library		<i>[Signature]</i>			
15.	11.08.2022	262/22-23 SETWIN Hyderabad	HP i5 Desktop Computer with 19.5" monitors	05	3,47,280.00	Office					
16.	10.07.2023	99/23-24 SETWIN Hyderabad	HP All in one i7 Desktop 24" 16GB RAM (8+8) Wireless mouse and keyboard	05	6,10,874.20	1-Commerce 1-Arts 1-Chemistry 1-Physics 1-English		<i>[Signature]</i> <i>[Signature]</i> <i>[Signature]</i> <i>[Signature]</i> <i>[Signature]</i>	<i>[Signature]</i>		
	10.07.2023	99/23-24 SETWIN Hyderabad	HP All in one i7 Desktop 24" 16GB RAM 1TB SSD Wireless mouse keyboard	05	7,32,367.00	1-Hindi 1-Sanskrit 1-Geography 1-ITAC 1-TSIC		<i>[Signature]</i> <i>[Signature]</i> <i>[Signature]</i> <i>[Signature]</i> <i>[Signature]</i>	<i>[Signature]</i>		
7	16.07.2023	99/23-24 SETWIN Hyderabad	HP i5 Desktop 15 8GB RAM 1TB HDD	30	20,83,694.00	TSIC					

Annual Stock Verification 2021-2022

Verified the stock for the academic year 2021-2022 as per the stock register and found correct.

HOD

Principal

Neages
24/5/2022

(Dr. NAGALAXMI B)
Asst. Prof. of Commerce

verified by
Dr. T. Vijayalaxmi
24/5/2022
(Dr. T. Vijayalaxmi,
Asst. Prof. of Mathematics)

S. S. Swati
24/05/2022
(G. Swati,
Asst. Professor of Chemistry)

Annual Stock Verification 2022-2023

Verified the stock for the academic year 2022-2023 as per the stock register and found correct.

HOD
Neages
23/5/2023
(Dr. NAGALAXMI B)
Asst. Prof. of Commerce
Incharge, Dept. of Comp. Science.

verified by *Dr. T. Vijayalaxmi*
23/5/2023
(Dr. T. Vijayalaxmi,
Asst. Prof. of Mathematics)

S. S. Swati
(G. Swati,
Asst. Professor of Chemistry)

S. S. Swati
Principal

DEPARTMENT OF MICROBIOLOGY

Issue to	or Issue	Rs.	P.	Receipts	Issues	Balance	Rema
<u>ANNUAL VERIFICATION OF STOCK 2021-2022</u>							
verified the stock present in the register physically and found correct.							
1. R. Lavanya	—	<u>R. Lavanya</u> Asst. Prof. of chemistry					
2. Surayya Jabben	—	<u>Surayya Jabben</u> (Surayya Jabben) Asst. Prof. Physics					
<u>ANNUAL VERIFICATION OF STOCK 2022-23</u>							
verified the stock present in the register physically and found correct.							
1. R. Lavanya	—	verified by <u>R. Lavanya</u> (R. LAVANYA) Asst. Prof. of chemistry					
2. Kalamma	—	<u>Kalamma</u> (Kalamma) Asst. prof. of chemistry					

	Rs.	P.	Receipts	Issues	Balance	Remark
<u>ANNOAL VERIFICATION OF STOCK 2021-2022</u>						

Verified the stock present in the register physically and found correct.

1. R. Lavanya - R. Lavanya
Asst. Prof. of chemistry

2. Surayya Jabeen - Surayya Jabeen
Asst. Prof. Physics.

ANNUAL VERIFICATION OF STOCK 2022-23

Verified the stock present in the register physically and found correct.

1. R. Lavanya - verified by - R. Lavanya (R. LAVANYA)
Asst. Prof. of chemistry
15/06/2023

2. Kalamma - Kalamma (Kalamma)
Asst. prof of chemistry.

0/23/05/2023

182

2022-2023

Annual stock verification

stock verification of Biotechnology Department is physically done and the stock is found to be correct as per the stock register.

Annual verification done by-

1) Amina Nalums2 - Asst.
Asst. Professor of Botany.

2) G. Swati Asst.
Asst. professor of chemistry

SGUJ
PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar

23/05/2023

87

2022-2023

Annual Stock Verification

The stock verification of Biotechnology - Department is physically done and the stock is found to be correct as per the stock register.



Annual verification done by -

1. Amina Mumtaz - Asst.
AMINA MUMTAZ
Asst. Professor of Botany

2. G. Swati S
Asst. Professor of Chemistry

PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar.

DEPARTMENT OF BOTANY

Proforma for Stock Register					
Serial No. 1	Date of Receipt and Invoice No. 2	Description of the Articles 3	No. Received 4	Rate 5	Total 6
ANNUAL VERIFICATION OF STOCK - 2021-22.					
Verified the stock register physically and found correct.					
1.		Dr. T. Vijayalaxmi			(Dr. T. Vijayalaxmi) Asst. Prof. of Mathematics
2.		Surayya Jabeen			(Surayya Jabeen) Asst. Prof. Physics
<p align="right">  PRINCIPAL N.T.R.G.D.C.(W) Mahabubnagar. </p>					
ANNUAL STOCK VERIFICATION. 2022-2023					
Verified the stock register physically and found correct.					
1.		Dr. T. Vijayalaxmi			(Dr. T. Vijayalaxmi) Asst. Prof. of Mathematics
2.		Surayya Jabeen			(Surayya Jabeen) Asst. Prof. Physics
<p align="right">  PRINCIPAL N.T.R.G.D.C.(W) Mahabubnagar. </p>					

Library

LIBRARY ACCESSION RECEIPT										Lalitha & Co., 27613164, 85225544			
ACCESSION NUMBER	AUTHOR	TITLE	EDITION / YEAR	PAGES	VOLUME	PLACE & PUBLISHER	SOURCE	BILL NO. & DATE	COST Rs. Pcs.	CALL NO.	DATE OF WITHDRAWAL	INITIAL OF LIBRARIAN	25 REMARKS
12670		తెలంగాణ సాంస్కృతిక చరిత్ర				Reliance Academy			140/-				
12671		"							135/-				
12672		ఇస్లామీ విప్లవ చరిత్ర											
12673		Telangana Armed Struggle							155/-				
12674		"											
12675		ప్రపంచ ఇస్లామీ విప్లవ చరిత్ర							150/-				
12676		"											
12677		అగ్రా నిరంకుశత్వం/ఇస్లామీ సంస్కృతి మార్పు							145/-				
12678		"											
12679		అగ్రా నిరంకుశత్వ చరిత్ర							145/-				
12680		"											
12681		ఇస్లామీ సాంస్కృతిక చరిత్ర							90/-				
12682		"											
12683		Indian Govt. & Politics							190/-				
12684		"											
12685		ఇస్లామీ విప్లవ చరిత్ర - సాంస్కృతిక Sem-I & II							155/-				
12686		"											
12687		ఇస్లామీ విప్లవ చరిత్ర - సాంస్కృతిక Sem-I & II							120/-				
12688		"											
12689		"											
12690		Indian history and culture Sem-I & II							120/-				
691		"											
692		Indian History & Culture Sem-III & IV							105/-				
693		"											
694													
695													
696													
697													

Ammy
18/6/22

Lecturer in Library Science
N.T.R. Govt. Degree College,
Mahabubnagar.

Venky
18/6/22

PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar

Teacher in Library Science
N.T.R. Govt. Degree College,
Mahabubnagar.

PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar

Verified
18/6/22

ACCESSION NUMBER	AUTHOR	TITLE	EDITION / YEAR	PAGES	VOLUME	PLACE &
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Stock verified As per the Stock Register
and found correct on 31/3/2012

- Johnny
I. Ainsworth
Librarian

5-22-22

» stock verified as per the Stock Register and found correct on 31/3/23

- I. Amygdala
↓
↑ brain

S.S. Sanyal
PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar.

External Audit:

NO. CCE-AC/GEN/53/2020-ACADEMIC CELL

**COMMISSIONERATE OF COLLEGIATE EDUCATION
GOVERNMENT OF TELANGANA**

Present: Sri. Navin Mittal, IAS

CIRCULAR

Sub: Collegiate Education -Govt. Degree Colleges - Maintenance of Accounting System - Concurrent Accounting & Auditing of GDCs for the FY 2020-21 to 2023-24 - Certain Guidelines Issued - Reg.

The Government Degree Colleges are funded by the State/Central Government budget/funds under various schemes apart from internal generation of funds to meet certain expenditures to provide basic amenities to the students like Laboratory, Library needs, Maintenance works and approved Civil Works etc. The financial transactions and the accounts at college level are to be maintained transparently, appropriately, promptly and also regularly.

In order to standardize the process of accounting and auditing by an external audit on a regular basis, to improve the transparency in financial aspects of the Colleges and better track the utilization of the funds, the Commissioner of Collegiate Education, has appointed 12 CA Firms based on tenders, as College level auditor for Concurrent Accounting and Audit of the Colleges mentioned in each cluster. These team of auditors will assist in the accounting and audit of all the colleges and audit the annual financial statements. These Audit Firms will provide services in accordance with the Terms of Reference in the RFP (Request for Proposal) floated for selection. The college level CA firm will perform Concurrent Accounting & Audit for these colleges. Such College Level Auditor shall perform all the roles, including preparation of monthly, quarterly MIS reports.

The total audit period will be for four (4) financial years Viz, 2020-21, 2021-2022, 2022- 2023 and 2023-24. For the first year, the role of the College level auditor will be limited to finalization of the books for the year ending March, 2021.

Further, to coordinate the entire audit process for all GDCs and to provide guidance and monitor the functioning of all these college auditors, CCE has also appointed a Central Auditor.

Central Auditor will perform all the roles mentioned in supervising the functioning of the college level auditor and recommending the renewal/ continuation of service year on year for the college level auditor.

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9/3/21

385
9-03-2021

As the colleges are of varying in terms of size and the revenue, it has been decided to fix the College Level Auditor fees based on the number of students in each college in that cluster. For the purpose of the audit fees calculations the students registered with the college as at the end of the first semester shall be considered as following.

Year	Base for fixing the Fee
First Year	Number of students admitted in college as per DOST admissions
Second Year	Number of Students promoted from first year to second year and also paid first semester exam fees of second year
Third Year	Number of Students promoted from second year to third year and also paid first semester exam fees of third year

The Principals of all GDCs are instructed to cooperate with the college level auditors appointed for each college and pay the Auditors fees as calculated (given in the Annexure) from the available college funds.

Further, the Principals of GDCs are also instructed to get all accounts audited with these auditors and ensure to get an annual 'Management Letter', covering Comments and observation on the financial management records, systems and controls that were examined during the course of the review, and also any deficiencies and areas of weakness in systems and control and recommendation for their improvement along with the Annual Audit Report.

The Principals of all GDCs are also directed to ensure that, the auditors adhere to the rules, regulations, code of conduct and ethics as prescribed under The Chartered Accountant Act, 1949 while carrying out the concurrent accounting & audit.

Further, the Principals are also instructed to give access to all documents, correspondence and any other information relating to the Institution and deemed necessary by the auditor for effective and smooth functioning of the audit program in all GDCs.

Signature Not Verified

Digitally signed by NAVIN MITTAL IAS
Date: 2021.03.05 18:26:22 IST
Reason: Approved of Collegiate Education

To
All the Principals of GDCs in the State
Copy to RJD/JD/AGO

Annexure

List of Audit Firms for Concurrent Accounting & Audit of GDCs for the FY 2020-21 to 2023-24

S. No	College Auditor - Firm Name	Cluster Allotted	Districts Covered in Cluster	Fees Per Student Per Year (Rs)	Phone Number	Email ID
1	CVS BALACHANDRA RAO & CO	3 & 2	Mancherial, Jagthiyal, Karimnagar, Peddapalli, Komurambhem, Rajanna (Siricilla), Medak, Siddipet & Kamareddy	45/-	9849035315	cacvsbala@gmail.com
2	B.M CHATRATH & CO	11	Hyderabad & Medchal	50/-	9949310001	bmchyderabad@gmail.com
3	KALP & ASSOCIATES	12	Rangareddy & Sangareddy	46/-	9542631886	ca.kalam.hyd@gmail.com
4	PENMETSA & CO	10	Hyderabad	50/-	7680902345	pvisky60003@gmail.com
5	PPKG & CO	9	Hyderabad, Vikarabad	48/-	9848027622	giri@ppkg.com
6	AMBRISH CHANDRANA & CO	1	Adilabad, Nirmal & Nizamabad	50/-	9393031313	ambrishca@gmail.com
7	N. SAI BABA & CO	5	Bhadradi & Khammam	50/-	9848453051	satishmyla@rediffmail.com
8	SVD ASSOCIATES	4	Jangaon, Jayashankar Bhpallipalli, Mahabubabad, Warangal Rural & Warangal Urban	50/-	9346431340	capavansarda@gmail.com
9	M.N REDDY & CO	7 & 8	Mahabubnagar, Jogulamba (Gadwal), Nagarkurnool & Wanaparthy	51/-	9849558100	cadamodar@mnreddy.in
10	DAY AND ASSOCIATES	6	Nalgonda, Suryapet & Yadadri	50/-	9640905685	dayca.in@gmail.com



INVOICE

Date : 01.11.2021

Invoice No. : MN/122/2022-23

To
NTR Govt. Degree College for Women
New Town, Near Kotak Mahindra Bank,
Shah Saheb Gutta,
Telengana State - 509001

Sir,

Sub:- Submission of Bill for conducting the Concurrent Accounting & Auditing of Government Degree Colleges

Ref:- CCE-AC/GEN/53/2020-ACADEMIC CELL DATED 04.01.2021

With reference to the subject cited above, you are requested to Transfer in the name of M N Reddy & Co., A/c. No.06422000023727, HDFC Bank, S R Nagar Branch, IFSC Code: HDFC0000642.

Particulars	Amount (Rs.)
Fee for conducting Concurrent Accounting & Auditing for FY-2021-22	1,47,441
Add:CGST @9%	13,270
Add:SGST @9%	13,270
	<u>1,73,981</u>

GST NO. 36AAIFM5259K1ZT

PAN No : AAIFM5259K

For M N Reddy & Co.,
Chartered Accountants
F R No.010025S

(CA Damodar Reddy.K)
Partner, M. No. 223528

HO Address: H.No. 7-2-1813/5/A1, Flat No.502, South Wing, SVSS Nivas, Czech Colony, Street No.1, Sanath Nagar, Hyderabad- 500 018.

BO Address: D.No. 12-463/3, 2nd Floor, Ashramam Road, Plot No. 50, Tadepalli, Guntur, Andhra Pradesh State -522501.

URL : www.camnreddy.com | E-mail : camnreddy@gmail.com, camnreddy@camnreddy.com

CE NOTE SUBMITTED

Date: 18-03-2023

Esst/Concurrent Accounting & Auditing Fee /2021-22/Date: 18-03-2023

Sir,

Sub: NTR Govt. Degree College for Women, Mahabubnagar – Payment of
Concurrent Accounting & Auditing Fee for the AY 2021-22- Req-Reg.

Ref: 1 File No. CCE-AC/GEN/53/2020-ACADEMIC CELL 04-01-2021.

It is to submit that, we have received payment request from MN Reddy & Co. Chartered Accountant for an amount of Rs.1,73,981/- (One Lakh Seventy Three Thousand Nine Hundred and Eighty One Only) for conducting Concurrent Accounting & Auditing of NTR Government Degree College for Women, Mahabubnagar for AY 2021-22, vide reference cited above, on the basis of fees per student per year @ 51/-.

In this regard, kindly permit to utilize the special fee fund for payment of above mentioned amount to MN Reddy & Co. Chartered Accountant through NEFT bank Details as below:

A/c Name: MN Reddy & Co.
A/c No: 062422000023727
Bank Name : HDFC Bank
IFSC Code : HDFC0000642
Bank Branch SR Nagar Branch, Hyderabad.

Sguy

PRINCIPAL
N.T.R.G.D.C.(W)
Mahabubnagar.

Received application for RTGS / NEFT for an amount of Rs. 1,73,981/- vide Cash / Cheque number 18 MAR 717 of 000386 to be credited to Account number 06422000023727 of HDFC Bank SR Nagar Bank with IFSC Code HDFC0000642. Customers will be guided by the Terms and Conditions mentioned in the form. HDFC Bank will accept no liability for any consequences arising out of erroneous information provided by the Customer.

For MC / DD / RTGS and NEFT can also be placed using Netbanking

Up to Rs. 50,000/-



Purpose of Remittance to Nepal - tick one (Family Maintenance / Retirement Fund / Pension Fund / Others)

Time _____

Customers Name NTR Govt. Degree College w. Mahabubnagar

Account no 5010036728437 Chq no 000386 (Routing HDFC Bank Ltd for NEFT/RTGS (whichever applicable))

Mobile No 9949789255 Tel No _____

Remitter Legal Entity Identifier Code (LEI) _____

(*Only applicable for Rs.50 cr & above transaction for non-individual accounts)

LEI Expiry Date: DDMMYYYY

Address of Remitter (Mandatory for Non HDFC Bank Customer) NTR Govt. Degree College w. Mahabubnagar

Nagar District Stadium Ground Mahabubnagar Email Id _____

In case of Non HDFC Bank Customer Amount of

Cash Deposited 1,73,981/-

Beneficiary details:

Name MN Reddy & Co.

Address S.R Nagar

Account No: 06422000023727

Re-Confirm Account no: 06422000023727

Bank Name & Branch: HDFC Bank SR Nagar Branch IFSC Code HDFC0000642

A/c Type: ☐ Resident ☐ Non Resident

Beneficiary Legal Entity Identifier Code (LEI) _____

(*Only applicable for Rs.50 cr & above transaction for non-individual accounts)

LEI Expiry Date: DDMMYYYY

Amount to be credited (in figures): 1,73,981/- (In Words): one lakh seventy

three thousand ninety hundred eighty one only

Remarks: _____

I/we agree to terms and conditions mentioned overleaf. For Indo Nepal remittance, I/we declare that the purpose of remittance is for above selected purpose only.

Signature of Authorized Signatory _____

PRINCIPAL
1st Signatory
N.T.R.G.D.C.(W)

2nd Signatory _____

3rd signatory _____

For bank Use only

Processed by (Emp code and sign) _____ Authorized by (Emp code and sign) _____

DD / MC / UTR No _____ Ref No _____

Charges Recovered Rs (applicable only for Non Customer): _____ Day and Checked by _____

Transaction Authorized by (2nd Level) (for amount > 5 lacs). _____

KYC documentation done by (only for Non-HDFC Bank Customers) _____

Customers Copy

Received application for RTGS / NEFT for an amount of Rs. 1,73,981/- vide Cash / Cheque number 000386 of 06422000023727 to be credited to Account number 06422000023727 of HDFC Bank SR Nagar Bank with IFSC Code HDFC0000642. Customers will be guided by the Terms and Conditions mentioned in the form. HDFC Bank will accept no liability for any consequences arising out of erroneous information provided by the Customer.



To,

The Principle,
Government Degree College NTR
New Town, Near Kotak Mahindra Bank,
Shah Saheb Gutta,
Telangana -509001

Dear Sir,

Sub: submission of Concurrent Audit Reports of Government Degree College
Ref: File No.CCE-AC/GEN/53/2020-ACADEMIC CELL

With reference to the above we M/s M.N Reddy & Co; Chartered Accountants hereby submitting Concurrent Audit Report of Government Degree College NTR for the Financial year 2022-23, thanks for all the support provided by college and college staff.

Supt
11/11/24
Please acknowledge the receipt

2039
11/11/24
For M N Reddy & Co;
Chartered Accountants
F R No. 0100255

Reddy
CA.Damodar Reddy Kaapa
Partner
M.No. 223528



INVOICE

Date: 26-12-2023
Proforma Invoice

To
NTR Govt. Degree College for Women
New Town, Near Kotak Mahindra Bank,
Shah Saheb Gutta,
Telengana State - 509001

Sir,

Sub:- Submission of Bill for conducting the Concurrent Accounting & Auditing of Government Degree Colleges

Ref:- CCE-AC/GEN/53/2020-ACADEMIC CELL DATED 04.01.2021

With reference to the subject cited above, you are requested to Transfer in the name of M N Reddy & Co., A/c. No. 06422000023727, HDFC Bank, S R Nagar Branch, IFSC Code: HDFC0000642.

Particulars	Amount (Rs.)
Fee for conducting Concurrent Accounting & Auditing for FY-2022-23	1,44,279
Add: CGST @9%	12,985
Add: SGST @9%	12,985
	1,70,249

GST NO. 36AAIFM5259K1ZT
PAN No : AAIFM5259K

For M N Reddy & Co.,
Chartered Accountants
F R No. 0100255

(CA Damodar Reddy K)
Partner, M. No. 223528

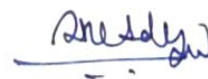
AUDIT REPORT

To,

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

1. We have verified the attached Receipts and payments account of **NTR GOVERNMENT DEGREE COLLEGE FOR WOMEN, MAHABUBNAGAR** for the period 01-04-2022 to 31-03-2023. 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
UDIN: 23223528BGWUSE5171

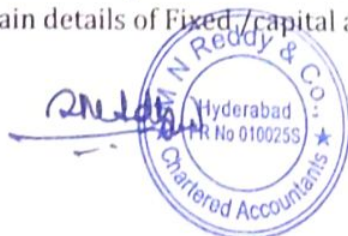


Date: 25-10-2023

Place: Hyderabad.

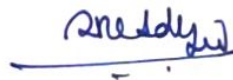

NTR GOVERNMENT DEGREE COLLEGE FOR WOMEN, MAHABUBNAGAR
NOTES TO ACCOUNTS FORMING PART OF AUDIT REPORT

- a. **OPENING BALANCES:** The Opening Balances are verified as per the previous year audited Receipts & Payments. 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.
- 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 2021-22 may be incurred in financial year 2022-23.
- 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. It is noticed that numerous items of expenses are incurred in connection with NAAC visits. The said expenses are booked as payment on the basis of amounts transferred to the concerned lectures/departmental heads before booking the same as "Expenditure". Since technically speaking the said payments can be classified as "Advances" on non-receipt of the vouchers/ UC's. 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 31-03-2023.



- 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

CA K DAMODAR REDDY
Partner, M No.: 223528.
CAG Empanelment No.: HY0894
UDIN: 23223528BGWUSE5171

Date: 25-10-2023
Place: Hyderabad

Government Degree College, NTR COLLEGE
Receipts and Payments Account for the year ended 31.03.2023

Receipts	SBL 5405 Scholarship	HDFC 4373 Student Fee	SBL 2684 BRAOU	SBL 1201 UGC	Amount	Payments	SBL 5405 Scholarship	HDFC 4373 Student Fee	SBL 2684 BRAOU	SBL 1201 UGC	Amount
Opening balance	25,31,329	3,23,40,653	44,508	3,49,579	3,52,66,068	1 Remuneration to Invigilators	-	34,695	1,26,726	-	1,61,421
1 Remuneration to Invigilators	-	-	-	-	1,08,429	2 Bank Charges	649	1,411	649	-	2,709
2 Special, Tuition & Restructure, Exam Fee	-	95,30,767	1,08,429	-	95,30,767	3 University Affiliation Fee	-	35,000	-	-	35,000
3 Odd semester exam fee	-	33,18,790	-	-	33,18,790	4 Computers & Pheriferals	-	4,05,460	-	-	4,05,460
4 Even Semester Exam Fee	-	31,11,450	-	-	31,11,450	5 Odd Semester Exam Fee	-	33,18,790	-	-	33,18,790
5 Backlog Exam Fee	-	16,625	-	-	16,625	6 Even Semester Exam Fee	-	31,11,450	-	-	31,11,450
6 Inter Bank Transfer	-	27,12,829	-	-	27,12,829	7 Backlog Exam Fee	27,12,829	16,625	-	-	16,625
7 Scholarships	41,90,050	-	-	-	41,90,050	8 Inter Bank Transfer	-	15,22,650	-	-	15,22,650
8 Bank Interest	-	12,77,715	-	9,534	12,87,249	9 Scholarships	-	1,47,816	-	-	1,47,816
9 Salaries	-	-	2,41,600	-	2,41,600	10 Biometric Fee	-	-	2,49,539	-	2,49,539
10 Post Special Fee	-	1,96,500	-	-	1,96,500	11 Salaries	-	18,685	1,036	-	1,97,21
11 BRAOU Maintenance	-	75,060	-	-	75,060	12 Stationary	-	1,73,516	2,000	-	1,75,516
12 Celebrations	-	-	2,000	-	2,000	13 Celebrations	-	-	3,000	-	3,000
13 NAAC	-	-	3,000	-	3,000	14 NAAC	-	1,73,981	-	-	1,73,981
14 Office Expenses	-	-	3,000	-	3,000	15 Audit fee	-	1,02,974	-	-	1,02,974
15 TSKC	52,510	-	-	-	52,510	16 College Maintenance & Minimum Requirement	-	65,500	-	-	65,500
16 Guest Faculty A	2,80,800	-	-	-	2,80,800	17 TSKC	-	2,80,800	-	-	2,80,800
						18 Guest Faculty A	-	40,845	-	-	40,845
						19 Students ID Cards	-	2,360	3,000	-	5,360
						20 Office Expenses	-	2,48,656	-	-	2,48,656
						21 Electricity Charges	-	61,400	1,102	-	62,502
						22 Internet Charges	-	58,852	-	-	58,852
						23 Virtual Class Room	-	65,300	-	-	65,300
						24 Repairs & maintenance	-	4,46,741	-	-	4,46,741
						25 Sanitary, Vending Machine & Incinerator	-	25,520	-	-	25,520
						26 Co - Curricular Activities	-	8,400	-	-	8,400
						27 Professional Charges	-	46,347	-	-	46,347
						28 Cartridge Refilling Services	-	8,500	-	-	8,500
						29 Honarium	-	2,78,282	-	-	2,78,282
						30 Lab materials	-	1,08,093	-	-	1,08,093
						31 Library & Reading Rooms	-	2,760	-	-	2,760
						32 Binding Expenses	-	1,56,361	-	-	1,56,361
						33 Xerox Expenses	-	42,375	-	-	42,375
						34 Games & Sports	-	3,40,665	-	-	3,40,665
						35 Electrical Equipments	-	24,900	-	-	24,900
						36 Office Equipment	-	-	-	-	-
						Closing balance	40,07,901	15,485	3,59,113	4,59,20,488	
Total	67,21,379	5,29,13,699	4,02,537	3,59,113	6,03,96,727	Total	67,21,379	5,29,13,699	4,02,537	3,59,113	6,03,96,727

For M N Reddy & Co
Chartered Accountants
FRN: 0100255

CA K Damodar Reddy
Partner, M No: 223528
CAG Empalement No: HY0894
UDIN : 23223528BGWUSE5171

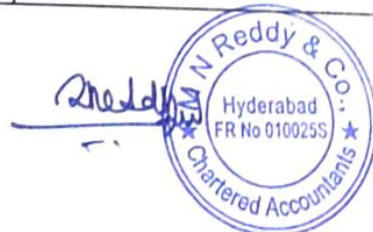
M N Reddy & Co
Chartered Accountants
FR No 0100255

**Commissionerate of Collegiate Education
Government of Telangana**

Audit Report for the period 1st April, 2022 to 31st March 2023

College Name: Government Degree College, NTR Collage

Nature	S. No	Opinion /Remarks /Observations	Suggestions/Improvements		
FEES	1	On observation of HDFC Bank Statement there are differences in amount collected from students through Qfix Facility and amount reflected as per Qfix workings. The details are as			
	S No.	Particulars		Amount	
	1	Fees collected through Qfix Facility as per Bank Statement		1,59,27,532	
	2	Fees collected as per Qfix Workings	1,59,23,697		
		Difference	3,835		
	2	It is observed that during the year the college has paid an amount of Rs.1,47,816/- to Palamuru University but no amounts was collected from students towards the payment made.			
CASH	1	It is observed that during the year the college has collected various fees amounted to Rs.1,02,600/- from the students in Cash and deposited the amount in HDFC bank account maintained by the college.	It is advisable to collect the fee from students in facility provided as per instructions given by the CCE, Telangana In unavoidable circumstances, if fees collected from students in cash then it is advisable to maintain the details of students from whom the fees was collected in cash [Date, ID, Name, Course, Nature of Fee, Amount].		
		College has not maintained the details of students from whom the amount was collected in cash. As per the instructions of CCE, Telangana, Fees from students should not be collected in cash.			
		As per the information provided by the college, details of Fees collected in cash is as follows:			
	S No.	Particulars	Amount		
	1	Special, Tuition & Restructure, Exam Fee	50,100		
	2	TSKC	52,510		
		Total	1,02,610		
	2	It is observed that payments made towards the expenses related to college events or regular expenses was paid in advance to the employees/Staff instead of directly making the payment to vendor as per the instructions of CCE, Telangana.			
SCOLORSHIP	1	During the year the college has received an amount of Rs.41,90,050/- towards student scholarships. Year wise details of Scholarships received is as follows:			
	S No.	Particulars		Received Amount	Paid Amount
	1	2021-22		38,61,550	4,49,150
	2	2020-21	3,25,500	9,25,000	
	3	2019-20	1,500	1,18,000	
	4	2018-19	1,500	25,000	
	5	2017-18	-	3,000	
	6	2014-15	-	2,500	
		Total	41,90,050	15,22,650	



Commissionerate of Collegiate Education
Government of Telangana

Audit Report for the period 1st April, 2022 to 31st March 2023

College Name: Government Degree College, NTR Collage

Nature	S. No	Opinion /Remarks /Observations	Suggestions/Improvements																
CAIMS	1	<p>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.</p> <p>The list of accounts provided in the CAIMS do not contain names of few heads, therefore the colleges were facing problem while updating the CAIMS.</p>	It is advisable to collect the fee from students in Qfix facility/ any other facility provided as per instructions given by the CCE, Telangana																
OTHERS	1	<p>During the year the college has paid an amount of Rs.2,48,656/- towards Electricity charges but no amounts were received against the payments made. The details of payments are as follows:</p> <table><tr><th>S No.</th><th>Date</th><th>Nature</th><th>Amount</th></tr><tr><td>1</td><td>26-09-2022</td><td>Electricity Charges</td><td>1,42,965</td></tr><tr><td>2</td><td>30-01-2023</td><td>Electricity Charges</td><td>1,05,691</td></tr><tr><td></td><td></td><td></td><td>2,48,656</td></tr></table>	S No.	Date	Nature	Amount	1	26-09-2022	Electricity Charges	1,42,965	2	30-01-2023	Electricity Charges	1,05,691				2,48,656	
S No.	Date	Nature	Amount																
1	26-09-2022	Electricity Charges	1,42,965																
2	30-01-2023	Electricity Charges	1,05,691																
			2,48,656																

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



CA K Damodar Reddy
Partner, M No.: 223528
CAG Empanelment No.: HY0894
UDIN : 23223528BGWUSE5171