

Fee due at standard Rate	:	_____
Less fee concessions	:	_____
i)H.F.C	:	_____
ii)Free Edn.for intermediate Students	:	_____
Other than SC,ST,LBC's	:	_____
1.) a) Income on tuition fee	:	_____
b)Irregular sanction of fee concessions .	:	_____
c)Income on excess in take	:	_____
2.) Income form endowments/ Donations	:	_____
3) a) Admission fee	:	_____
b) Registration fee	:	_____
c)Fines.	:	_____
d) Sale of application forms condemned articles.	:	_____
e)Other miscellaneous collections of any.	:	_____
NET DEFICIT:		
Total Recurring charges	:	_____
Total recurring Receipts(Less)	:	_____
Net deficit to the college	:	_____
Add.Spl .Laboratory grant	:	_____
(No.of science students in degree courses x5)	:	_____
Total assessed Grant	:	_____

AMOUNT RECOMMENDED FOR WITH-HOLDING :

1. For Non-Production of Vouchers	:	_____
2. For any other irregularities	:	_____
TOTAL ASSESSED GRANT	:	_____
ADVANCE GRANT RECEIVED	:	_____
RELEASE /RECOVERY	:	_____

SENIOR AUDITOR
C/o. The C.C.E.,A.P.Hyd.

AUDITOR (COLLEGES)
C/o The Commissioner of Collegiate
Education .,Andhra Pradesh, Hyd.

AUDIT SECTION : AUDIT REPORT

01. Year of Audit :
02. Name of the Institution
Place and District :
03. Name of the Auditor who audited the accounts :
04. Dated of Conduct if Audit :
05. Audit Fee paid, with challan No. and Dated and the Bank or Treasury where it is deposited (Original challans should be obtained from the college) :
06. ACTION TAKEN ON THE PREVIOUS AUDIT REPORT:
- a). Whether the previous year audit report have been communicated, if so the date of communication of the audit report :
- b). Whether complaince report on the previous audit report has been submitted by the management(with date) If no action taken thereon :
- c). If the audit report for the previous year has not been communicated, the reasons for such non-communication of the report. :
07. ADMISSIONS REGISTER:
- a). Whether maintained properly and all the columns have been filled in :
- b). Details of the admission made during the audit year :

	Permitted Strength	No.of Students admitted	Excess in-take admitted	
08. Students strength during: the audit year(Strength of IInd term	Aided	Un-Aided	Un-Autho- rised	Total

10) Courses of Study offered together with No.of Sections /Combinations and Medium of Instructions.

Course	Medium	Combinations	Intake permitted	No.of section	Date of admission to aid.
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a) Aided sections :

b)Un-Aided Sections :

c) Un-authorized :

d) Whether permanently affiliated :
(To Which University B.I.E) Otherwise the period upto which affiliated.

e) Whether any new courses or groups combinations sections are admitted to aid during the audit year, If so I ref. No.

f) Whether new courses or groups were opened during the audit year and If so whether there are orders of competent authority (permitting the opening of new courses or groups If so reference No& Date

g) Whether there are un-economic groups in the college and if so, whether condition orders on their behalf were obtained or not ? If obtained quote the authority and reference No.and date.

11) TERM FEE REGISTERS:

a. Whether maintained in proper form or not ?

b. Whether the yearly abstract is recorded and signed by the principal.

c. Fee due as per T.F.R(Demand)

d. Collections relating to the :
audit year as per T.F.R/D.F.C

e. Whether arrears are shown :
separately in the T.F.R total
arrears collected during the audit year.

f. Total tuition fee collected :
during the year including
arrears.

g. Amount left un-collected .

12. CONCESSIONS UNDER RULE 93 A.E.Rules.

a. Whether a register of concessions :
is maintained .

b. Whether the names of the concession :
holders tally with
entries in term fee register.

c. List of Irregular sanctions :
or concessions.

13. FEE RECEIPTS:

a. Whether maintained in Triplicate :
or Not?

b. Receipts where over writing were :
made and not attested by the
principal

c. Fee receipts issued from : From : To
S.No.

d. Irregularities if any should be :
Indicated in detail

14. MISCELLANEOUS FEE RECEIPTS:

a. Types of Misc.Collection made :

b. Whether receipts were issued :
for all such collections .

c. Whether such Misc .fee is :
permissible to be collected as per
rules.

15. DAILY FEE COLLECTIONS REGISTER:

- a. Whether maintained in proper form or not ? :
- b. Whether daily closed or not ? (to be initialled by the principal daily) :
- c. Whether Monthly terminal and annual /abstracted drawn. :
- d. Whether the yearly abstract is signed by the principal :
- e. Whether the amount are fully posted in the daily cash book Promptly or not ? If Not quote all such cases and Indicate the amount Involved. :

16. MISCELLANEOUS DAILY FEE COLLECTION REGISTER:

- a) Whether all the collections as per receipts brought to the daily cash book ,If not quota the discrepancies. :

17. DAILY CASH BOOK:

- A) Whether closed daily and initialled by the Principal :
- b) Whether last years closing balance has been taken in the current year. :
- c) Whether the daily receipts as per D.F.C has been fully brought to cash book . :
- d) Whether the daily totals are correctly struck or not If not discrepancies should be noted . :
- e) Whether the entries in the cash book have been attested by the secretary and Correspondent. :

18. BANK ACCOUNTS:

- a) Whether maintained Separately :
for general special fee funds
U.G.C. funds and Scholarships
- b) Whether the deposits are :
made in scheduled bank or not?
- c) Whether various bank accounts :
maintained in the college with
details :

Name of Bank Account	Name of the Bank	Bank A./cNo.	Opening Balance	Closing Balance
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- d) The tuition fee including :
arrears at standard rate
to be deposited in to joint
account .
- e) The total amount actually :
deposited during the audit
year
- f) Whether the bank transactions :
tally with the Corresponding
entries in the daily cash
book for general and special
fee funds ,UGC funds and
scholarship etc., If not
quote the instances.
- g) Whether the opening and :
closing of bank balances tally
with are opening and closing
balance of bank column in
the cash books (If not ,
whether reconciliation has
been done and the variation
is recorded in the cash book .
- h). Other remarks If any. :

19) VOUCHERS : (To be separately furnished for the expenditure under accounts. :

a) Vouchers that were not produced with number and amount . :

b) Vouchers where stamped receipt were produced but no invoices and bills were produced with number and amount . :

c) Voucher that were not admitted with number and amount . :

d) Other Remarks If any. :

20) ACQUITTANCE REGISTER:

a) Whether there are proper acquittance for each amount if not ,note the amounts. :

b) Whether the disbursement certificate is given by the principal in each bill :

c) Whether salaries are disbursed promptly? :

d) Other remarks If any.

21) SCALE REGISTER:

a) Whether maintained properly. :

b) Whether the period and rate for the arrears paid if any has been recorded in the scale register. :

22). STAFF EMPLOYED IN THE COLLEGE:

a) Whether the Teaching Staff (Aided) employed in the college is as per work load under common core syllabus in each department :

b) Whether there is any teaching staff (Aided) rendered surplus indicate subject -wise below. :

S.No	Department	No.of surplus Staff working	No.of surplus Posts Vacancies
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- c) Whether the staff appointed against unaided sections /groups is quite in accordance /groups :
- d) Income form tuition fee at standard rate ,from the students of unaided sections .
- e) Expenditure on Salaries of the staff employed from unaided staff as per item C above .
- f) Excess income to be taken as receipt to the department (d-e) :

23) ARREARS PAYMENT :

- a) Whether the staff are paid nay arrears of previous years during the audit year. :
- b) Whether the period and the rate of Pay & allowances are indicated in the scale register for the arrears

- c) If, so whether supporting statements are enclosed for verification.

24) STATUTORY DEDUCTIONS:

- a) Whether deductions are promptly remitted into their respective individual bank account .If not the Details thereof should be Indicated :

25) LEDGER:

(To be maintained separately for general and special fee funds, UPG. C and scholarship etc.,)

- a) Whether properly maintained :
- b) Whether seperate detailed heads are shown in the ledger . :

c) Whether the items shown in the financial statement tally with the relevant ledgers. :

d) Whether totals are put correctly :

e) Whether a trial balance is struck: :

26) register of refunds:

a) Name of the deposit that are collected . :

b) Whether all the deposits refunded and supported by proper acquittances if nit quote the cases. :

27) SPECIAL FEE FUNDS:

a) What is the balance amounts of previous audit year and whether the balance are transferred to Corpus Fund. :

b) Whether the Special fee collections are keeping with the amount required for recurring expenditure (If not , suggest remedies). :

c) Whether are committee for special fee for which facilities are not provided If so, the reasons for such collections. :

d) Whether there are committees for special fee and minutes banks maintained properly :

e) Whether special fee funds are diverted to general funds without prior permission of the director, If so the amount to be Indicated. :

28) U. G. C.

DETAILS OF FUNDS SANCTIONED BY U. G. C.

Sl. No.	Scheme	Nature	U. G. C. Share	College Share	Total	Unspent balance of previous years	Grand Total	Amount spent during audit year	Balance at the end of the audit year
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

A NOTE ON THE UNSPENT BALANCE:

29) U. G. C.

DIVERSION OF FUNDS FROM ONE ACCOUNT TO ANOTHER ACCOUNT

Name of the account from which amount diverted	Name of the account to which amount diverted	Pending adjustment to previous years	Amount diverted during the year	Total (3+4)	Amount recouped during the year	Amount still to be recouped
1.	2.	3.	4.	5.	6.	7.
a) Special						
b) Scholarships						
c) U. G. C.						
d) General						
e) Management						
f) Hostel						

ANY OTHER FUND.

30. SCHOLARSHIPS:
- a) Whether a master Register of Scholarships maintained for all the scholarships received in the college :
- b) Varieties of Scholarships received (Mention the names of scholarships). :
- c) Whether the prescribed statement of scholarships is enclosed :
- d) Undinbursed amount at the end of the year. :
31. STAFF ATTENDANCE REGISTER :
- a) Whether maintained properly for teaching and Non -Teaching staff :
- b) Whether the names shown in the staff statement are tallied with the attendance Register. :
32. CASUAL LEAVE REGISTER:
- a) Whether maintained properly :
- b) Names of those ,Who exceeded the casual leave with No.of days by which they exceeded :
- c) Other remarks if any :
33. LEAVE OTHER :
- a) Whether maintained properly :
- b) Cases where the leave is Inadmissible with reasons :
- c) Cases where the leave is inadmissible with reasons :
- d) Cases of absence without leave application. Other irregularities :

34. SERVICE REGISTERS :

- a) Whether maintained for all the teaching and Non teaching staff members working in the college. :
- b) Whether the entries therein are brought upto data. :
- c) Whether verification of services is made annually and certificates recorded.
- d) Whether the service Registers with upto data entries are produced for attestation of the audition If not whether Half margin Memo is Issued. :

35. STOCK VERIFICATION:

- a) Whether the stock Registers are maintained in proper form. :
- b) Whether inter -departmental checking system is in vogue :
- c) Whether annual verification certificated are recorded :
- d) Loss of stores if any act taken to make good the loss :

36. CADRE STRENGTH :

- a) Total No. of posts sanctioned / admitted. :
- b) Teaching (Faculty -Wise) :
- c) Non-Teaching (Cadre- wise) :
- d) Teaching posts filled in (Faculty -wise) :
- e) Non-teaching posts filled in (Cadre-Wise) :
- f) No. of posts vacant in :
- i) Teaching (Faculty -wise) :
- ii) Non-teaching (Cadre -wise) :

37. MAINTAINANCE OF COMMUNAL ROSTER :

- a) Whether the communal roaster maintained properly as per instructions issued from time to time . :
- b) Whether any Inspection party either from social welfare / Tribal welfare or Backward welfare committee verified the registers. :
- c) If so what are the back -log vacancies pointed out by them. :
- d) Whether the management filled up-any vacancies during current year. :
- e) If so , whether the back-log vacancies /posts during noted and filled-up :
- f) If Not ,reasons for not filling the back -log posts. :
- g) Whether the management has followed the recruitment procedure while filling the vacancies. :

38. BRIEF NOTE ON THE PREPARATION OF FINANCIAL STATEMENT :

- a) Whether the statement were prepared properly with all the required enclosures. :
- b) Whether the financial statements were sent to the Director in time :
- c) Whether any new posts have been sanctioned during the audit year :
- d) Whether any new appointments have made during the audit year :

e) Whether any teaching or Non-teaching staff are admitted for the first time. :

39. PART-III : Summary of disallowance if any under staff and contingencies. :

40. OTHER REMARKS :

AUDITOR (COLLEGES)
THE COMMISSIONER OF COLLEGIATE EDN.,
A.P.,HYDERABAD.