



**SKR & SKR GOVT. COLLEGE FOR WOMEN, KADAPA.**  
**(AUTONOMOUS)**

Reaccredited with 'B' Grade by NAAC

Y.S.R. Kadapa District – 516001, Andhra Pradesh, India.

Affiliated to Yogi Vemana University



Dr. P. Subba Lakshumma  
M.Com., M.Phil., Ph.D.  
Principal

E-mail: [kadapaw.jkc@gmail.com](mailto:kadapaw.jkc@gmail.com)  
Website: [www.skrgdcwkdap.edu.in](http://www.skrgdcwkdap.edu.in)  
Established: 1973

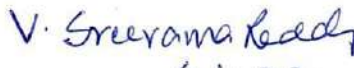
**INTERNAL FINANCIAL AUDIT REPORT**

Name of the Audit Conviner : V.Sreerama Reddy, Lecturer in Commerce  
Academic Year : 2021-22  
Date of Audit : 04.04.2022  
Name of Audit Member : O.Khaja Mohideen, Lecturer in Commerce

SNO	Nature of amount	Amount received (Rs)	Expenditure (Rs)	Unspent/Balance (Rs)
1.	Budget received from Govt. in Q1,Q2,Q3,Q4	0	0	0
2	Regular teaching and non teaching salaries	30989596	30989596	0
3	Part time staff salaries	899779	899779	0
4.	Contract faculty salaries	5174110	5174110	0
5	Guest faculty salaries	561400	561400	0
6.	Any other salaries/contingent /daily wages from govt. fund	282004	282004	0
7	Restructured Fee fund collected	11107540	4121152	6989388
8	Special Fee collected	2559500	0	2559500
9	Tuition fee collected	2198625	0	2198625
10	Other Fee Collected	2861908	736300	2125608
11	Examination fee collected for all semesters	5335282	1964819	3370463
12	Funds received from Non Govt. agencies	Nil	Nil	Nil
13	Funds received from Philanthropists	Nil	Nil	Nil
14	Funds received from Alumni	48070	0	48070
15	Funds received for other Govt. agencies	Nil	Nil	Nil

**1. Confidential Audit Report (if any).**

  
Name and Signature of internal Audit Committee member

  
4-4-22  
Name and Signature of internal audit convener



Signature of the Principal  
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SKR & SKR Govt. College  
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Established: 1973

**INTERNAL FINANCIAL AUDIT REPORT**

**Name of the Audit Conviner** : V.Sreerama Reddy, Lecturer in Commerce  
**Academic Year** : 2020-21  
**Date of Audit** : 10.04.2021  
**Name of Audit Member** : O.Khaja Mohideen, Lecturer in Commerce

SNO	Nature of amount	Amount received (Rs)	Expenditure (Rs)	Unspent/Balance (Rs)
1.	Budget received from Govt. in Q1,Q2,Q3,Q4	363000	242960	120040
2	Regular teaching and non teaching salaries	41602896	41602896	0
3	Part time staff salaries	1846572	1846572	0
4.	Contract faculty salaries	5501004	5501004	0
5	Guest faculty salaries	678160	678160	0
6.	Any other salaries/contingent /daily wages from govt. fund	280800	280800	0
7	Restructured Fee fund collected	781220	1227211	
8	Special Fee collected	160783	76545	84238
9	Tuition fee collected	108290	0	108290
10	Other Fee Collected	149784	1008475	
11	Examination fee collected for all semesters	1892899	1732693	160206
12	Funds received from Non Govt. agencies	Nil	Nil	Nil
13	Funds received from Philanthropists	86500	86240	260
14	Funds received from Alumni	2340	0	2340
15	Funds received for other Govt. agencies RUSA	13456676	13456676	0

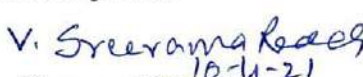
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1.) In point number 7 & 10, In the year 2020-21 Restructured fee was not paid by students due to lockdown.

But, As per the instructions paid remuneration, electricity bill internet bill and maintenance expenditure. Hence the value of expenditure is higher than the receipts. This expenditure should not be considered as audit objection.



Name and Signature of internal Audit Committee member



Name and Signature of internal audit convener



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Established: 1973

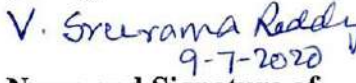
**INTERNAL FINANCIAL AUDIT REPORT**


Name of the Audit Conviner : V.Sreerama Reddy, Lecturer in Commerce  
Academic Year : 2019-20  
Date of Audit : 09.07.2020  
Name of Audit Member : O.Khaja Mohideen, Lecturer in Commerce

SNO	Nature of amount	Amount received (Rs)	Expenditure (Rs)	Unspent/Balance (Rs)
1.	Budget received from Govt. in Q1,Q2,Q3,Q4	284971	131680	153291
2	Regular teaching and non teaching salaries	24197432	24197432	0
3	Part time staff salaries	928954	928954	0
4.	Contract faculty salaries	3455090	3455090	0
5	Guest faculty salaries	956800	956800	0
6.	Any other salaries/contingent /daily wages from govt. fund	267879	267879	0
7	Restructured Fee fund collected	3746220	3595342	150878
8	Special Fee collected	830900	0	830900
9	Tuition fee collected	204000	0	204000
10	Other Fee Collected	1631754	1117955	513799
11	Examination fee collected for all semesters	4013110	1917969	2095141
12	Funds received from Non Govt. agencies	Nil	Nil	Nil
13	Funds received from Philanthropists	Nil	Nil	Nil
14	Funds received from Alumni	500	0	500
15	Funds received for other Govt. agencies RUSA	258927	258927	0

**1. Confidential Audit Report (if any).**

  
Name and Signature of internal Audit Committee member

  
V. Sreerama Reddy  
9-7-2020  
Name and Signature of internal audit convener

  
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Signature of the Principal  
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Established: 1973

**INTERNAL FINANCIAL AUDIT REPORT**

Name of the Audit Conviner : V.Sreerama Reddy, Lecturer in Commerce  
Academic Year : 2018-19  
Date of Audit : 04.04.2019  
Name of Audit Member : O.Khaja Mohideen, Lecturer in Commerce

SNO	Nature of amount	Amount received (Rs)	Expenditure (Rs)	Unspent/Balance (Rs)
1.	Budget received from Govt. in Q1,Q2,Q3,Q4	345000	204000	141000
2	Regular teaching and non teaching salaries	19473844	19473844	0
3	Part time staff salaries	790690	790690	0
4.	Contract faculty salaries	2216003	2216003	0
5	Guest faculty salaries	444600	444600	0
6.	Any other salaries/contingent /daily wages from govt. fund	216000	216000	0
7	Restructured Fee fund collected	6203460	5697650	505810
8	Special Fee collected	1370258	0	1370258
9	Tuition fee collected	175500	0	175500
10	Other Fee Collected	1536968	1008980	527988
11	Examination fee collected for all semesters	1930749	1306208	624541
12	Funds received from Non Govt. agencies	Nil	Nil	Nil
13	Funds received from Philanthropists			
14	Funds received from Alumni	1000	0	1000
15	Funds received for other Govt. agencies RUSA	2728045	2728045	0

**1. Confidential Audit Report (if any).**

  
Name and Signature of internal Audit Committee member

V. Sreerama Reddy  
4-4-2019  
Name and Signature of internal audit convener

  
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Website: [www.skrgcdwkd.edu.in](http://www.skrgcdwkd.edu.in)  
Established: 1973

**INTERNAL FINANCIAL AUDIT REPORT**

Name of the Audit Convener : V.Sreerama Reddy, Lecturer in Commerce  
Academic Year : 2017-18  
Date of Audit : 06.04.2018  
Name of Audit Member : O.Khaja Mohideen, Lecturer in Commerce

SNO	Nature of amount	Amount received (Rs)	Expenditure (Rs)	Unspent/Balance (Rs)
1.	Budget received from Govt. in Q1,Q2,Q3,Q4	77700	76602	1098
2	Regular teaching and non teaching salaries	26919135	26919135	0
3	Part time staff salaries	226444	226444	0
4.	Contract faculty salaries	739098	739098	0
5	Guest faculty salaries	384860	384860	0
6.	Any other salaries/contingent /daily wages from govt. fund	288000	288000	0
7	Restructured Fee fund collected	6038920	4464794	1574126
8	Special Fee collected	1313506	0	1313506
9	Tuition fee collected	218400	0	218400
10	Other Fee Collected	1573688	1097980	475708
11	Examination fee collected for all semesters	947329	493362	453967
12	Funds received from Non Govt. agencies	Nil	Nil	Nil
13	Funds received from Philanthropists	Nil	Nil	Nil
14	Funds received from Alumni	4500	0	4500
15	Funds received for other Govt. agencies RUSA	2962995	2962995	0

**1. Confidential Audit Report (if any).**

Name and Signature of internal Audit Committee member

Name and Signature of internal audit convener

Signature of the Principal  
PRINCIPAL  
SKR & SKR Govt. College  
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**OFFICE OF THE PRINCIPAL ACCOUNTANT  
GENERAL  
(AUDIT), ANDHRA PRADESH, HYDERABAD-500 004**



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No. PAG(Audit)AP/SS Coordn/Prog./2018-19/

Date : 28-11-2018

To

The Principal,  
SKR & SKR Govt. Degree College for Women,  
Kadapa,  
Andhra Pradesh,  
Sir/Madam,

Compliance Audit of the accounts and / or transactions of SKR & SKR Govt. Degree College for Women, Kadapa will be taken up by the audit team AP08 headed by Sri E. Chandra Mohan, SAO of this office from 14-12-2018.

The audit team will comprise of:

Sl. No.	Name and Designation of the Official Sri/Ms.	ID Card No.
1.	E. Chandra Mohan, SAO.	APHYA3010378
2.	Gopal Sharma, AAO	APHYA3011594
3.	T. Sankara Rao, AAO	APHYA2010636

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

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;

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



Office of the Principal Accountant General (Audit)  
Bharathi Nagar Road No.12A,  
Vijayawada-520 008  
(Phone No: 0866-2973565)



No.PAG(Audit)/AP/SS-II/Edn/IR.2018-19/ 4

Date: 14.03.2019

To,  
The Principal,  
SKR & SKR Govt. Degree College for Women,  
Mariapuram, Nagarajupeta,  
Kadapa-516001  
Andhra Pradesh

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Sir,

Sub: Inspection Report on the accounts of Office of The Principal,  
SKR & SKR Government College for Women, Kadapa for the  
year 2018-19.

\*\*\*\*\*

I am to forward the Audit Inspection Report on the accounts of Office of  
The Principal, SKR & SKR Government College for Women, Kadapa for the year  
2018-19 with a request to furnish replies, so as to reach this office not later than one  
month from the date of receipt.

Receipt of the Report may please be acknowledged by return post.

Encl: Inspection Report for the year 2018-19

Yours faithfully,

Audit Officer, SS-II

Copy to:

The Commissioner,  
Commissionerate of Collegiate Education,  
ANR Towers, First Floor,  
Prasadampadu,  
Vijayawada, Andhra Pradesh -521108  
for information and necessary action.

66  
20/03/2019  
M. Seshu Kumar  
na.

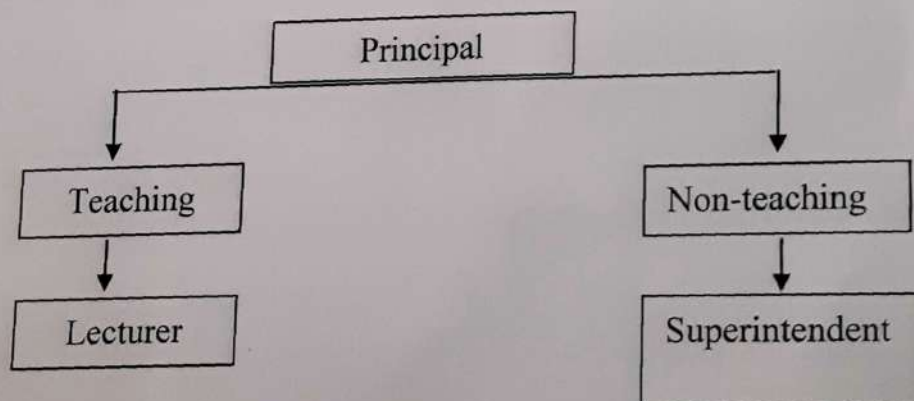
**INSPECTION REPORT ON THE ACCOUNTS OF OFFICE OF THE PRINCIPAL, SKR & SKR GOVERNMENT COLLEGE FOR WOMEN, KADAPA, ANDHRA PRADESH FOR THE YEAR 2018-19.**

**PART I – INTRODUCTION**

a) **Overview:** SKR & SKR. Government College for women, Kadapa was established in the year 1973 with an objective to enable and empower the students especially from the weaker sections of society with a rural/urban background, with hard and soft skills and human values that contribute for the acquisition and development of a good career and multidimensional empowerment. It also provides quality education in a diverse and intellectually stimulating environment. It imparts value addition training to students to make them competent and inspired students. The Institute celebrates the power of knowledge, cultivates vision and encourages new ideas, besides aiming to inculcate human values and build awareness about the self and society around.

The College is offering Graduate courses in three stream viz. BA, B.Com, B.Sc, and P.G.Course in one stream M.A(Eng).

The hierarchy of Office is as follows:



The Principal is overall Head of the Institution assisted by Professors/ Lecturers on teaching side, and other ministerial staff on non-teaching side for implementation of various schemes and activities.

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b) **Budget and financial performance** of O/o the Principal SKR&SKR. Government College for Women, Kadapa is as follows:

Year	Budget release	Expenditure	Balance
	Plan	Plan	Plan
2014-15	287000	258954	28046
2015-16	275250	259551	15699
2016-17	193000	179306	13694
2017-18	253200	252402	798
2018-19	345000	207000	138000

c) **Incumbent Officers:** The following officers held charge of the post of Principal SKR&SKR. Government College for Women, Kadapa, A.P. during the periods noted against each.

SNO	NAME OF OFFICIAL	FROM	TO
1	Smt P. Padmavathi	01.08.2007	02.09.2015
2	Dr. P. Subba Lakshumma	02.09.2015	Till date

d) **Scope of Audit:** The accounts of Office of the College were last audited in January 2008. During the present audit the accounts since last audit (01/2008) to date (11/2018) were generally examined and a test check including nominal and number audit was conducted by a local audit party of the O/o. The Principal Accountant General (Audit), AP, Hyderabad.

e) **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.

f) **Disclaimer:** The report has been prepared based on the information furnished and made available by the office audited. The office of the Principal Accountant General (Audit), AP, Hyderabad disclaims any responsibility for any mis-information or non-information on part of the office audited.

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**PART- II -AUDIT FINDINGS**

- (A) Significant Audit findings: NIL  
 (B) Other Findings :

Para No.	Gist of the para
I	Non-utilization of Restructured courses fee amount -Rs. 36.09 lakh
II	Non-utilization of Accumulation of Special fee
III	Observations on Caution Money Deposit (CMD)
IV	Non -reconciliation of departmental figures of expenditure & receipts with those of Treasury

**PART - III - OUTSTANDING INSPECTION REPORTS**

- (A) OUTSTANDING PARAS OF PREVIOUS INSPECTION REPORTS:

Sl. No	Year of IR	Para No.	Gist of the para
1	2007-08	I	Non-utilization of special fee funds collected from the students and non transfer to corpus fund of the college Rs. 4,87,552/- ✓
		III	Computer equipment worth of Rs. <u>77,194/-</u> not accounted ✓
		IV	Irregular payment of remuneration to part time lecturers ✓
		V	Irregular payment of scholarships ✓
		VI & VII	Maintenance of works of paintings to SKR&SKR Govt. College for women, Kadapa ✓
		X	Omissions noticed in the security vouchers ✓
		XI	Review of vouchers for the year 2007-08 ✓
		XII	Advance made to APSPDC Ltd., Kadapa to avoid lapses of budget ✓
		XIV	Irregular purchase of furniture to the tune of Rs. 24,190/- ✓
		XV	Non-utilization of UGC Grants in aid of Rs. 83 lakhs towards college development programme under Graduate assistance. ✓
XVI	Review of JKC transactions ✓		
XVIII	Unserviceable articles of Rs. 1,98,810/- ✓		

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(B) **PERSISTENT IRREGULARITIES:** Nil

(C) **TEST AUDIT NOTES – Nil**

**PART- IV – BEST PRACTICES**

**-NIL-**

**PART- V – ACKNOWLEDGEMENT**

Audit team thanks the Principal and other officials for producing required documents/ records and facilitating collection of audit evidence.