

**LOCAL FUND AUDIT, DHENKANAL, ODISHA**

CATEGORY : Aided College

Audit Report No : 637279/AR/2021-2022-DHENKANAL

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Hindol College, Khajuriakota</b>
2	Year of Accounts under Audit :	<b>2020-2021 2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	DR.ASIT KUMAR JENAMANI ,READER IN ODIA,PRINCIPAL IC, FROM 01.05.2017 TO 30.06.2020 DR.SHASHADHAR BISWAL,PRINCIPAL IC,READER IN POL.SCIENCE, FROM 01.07.2020 TO 31.03.2021
	Name of the Local Authority at the time of Audit :	SRI ASHOK KUMAR SAHU,PRINCIPAL IC,READER IN PHYSICS, FROM 01.04.2021 TO CONTINUING TILL DATE
4	Duration of Audit :	28-10-2021 To 25-11-2021 (Mandays Consumed :- )
5	Name of the Auditors :	GOUTAM & CO 326869E - Lead Auditor
6	Name of the Reviewing Officer :	SOUBHAGYA R. MOHAPATRA(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	30-11-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SMRUTI RANJAN SARANGI
11	Date of approval of report by District Audit Officer :	31-01-2022

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Hindol College, Khajuriakota	0.5	12	199	22	0	1225	1446	699	747

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any

1	Plus Three Receipt Books	28.10.21	NIL	NIL	NA	No Discrepancies
2	Cash in hand Plus Three General	28.10.21	NIL	NIL	215	No Discrepancies
3	Plus Two Receipt Books	28.10.21	NIL	NIL	161	No Discrepancies
4	Service Postage Stamps	28.10.21	832.00	832.00	25	No Discrepancies
5	Measurement Books	28.10.21	NIL	NIL	NA	No Discrepancies
6	Cash in hand Plus Two General	28.10.21	NIL	NIL	159	No Discrepancies

**Comments**

**Details of Closing Balance and Comments:-**

The physically verification of CASH IN HAND ( liquid cash ) in General cash book+2 & +3 for the year 2021-22 of the Hindol College, Khajuriakota was found cash of Rs.0.00 & Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 in the same Plus two General cash book & Plus Three General Cash Book on 28/10/2021.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 28/10/2021.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2020-21. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>Sln0</b>	<b>List Records/Register</b>
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	F.D.R
16	Service books.
<b>B : List of Records/Registers not Produced to Audit</b>	
<b>Sln0</b>	<b>List Records/Register</b>
1	H.S.S. cash book
2	Construction cash book
<b>C : List of Records/Registers not Maintained</b>	
<b>Sln0</b>	<b>List Records/Register</b>
<b>D : List of Records/Registers not Required</b>	
<b>Sln0</b>	<b>List Records/Register</b>
1	Acquittance roll of scholarship

**Comments**

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book.

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

**PARA: 4 FINANCIAL POSITION**

Hindol College, Khajuriakota - 2020-2021

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT )	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remark s
1	PLUS TWO SAMS	01-04-2020	79593.85	20529.00	100122.85	7112.00	31-03-2021	93010.85	31-03-2021	93010.85	0.00	
2	NIOS 1	01-04-2020	97749.00	5845.00	103594.00	92010.00	31-03-2021	11584.00	31-03-2021	11584.00	0.00	
3	VOCATIONAL CASH BOOK	01-04-2020	160941.84	4421.00	165362.84	0.00	31-03-2021	165362.84	31-03-2021	165362.84	0.00	
4	NIOS 2	01-04-2020	96772.00	5846.00	102618.00	87240.00	31-03-2021	15378.00	31-03-2021	15378.00	0.00	
5	PLUS THREE SAMS	01-04-2020	183610.60	4987.00	188597.60	12665.00	31-03-2021	175932.60	31-03-2021	175932.60	0.00	
6	UGC	01-04-2020	484567.00	13077.00	497644.00	138458.00	31-03-2021	359186.00	31-03-2021	359186.00	0.00	
7	IDP	01-04-2020	3340463.28	8060515.00	11400978.28	10718247.31	31-03-2021	682730.97	31-03-2021	682730.97	0.00	
8	Plus Two General Cash Book	01-04-2020	2485504.51	2763924.69	5249429.20	1866128.72	31-03-2021	3383300.48	31-03-2021	3383300.48	0.00	
9	NSS Cash Book	01-04-2020	12570.00	246.00	12816.00	8448.00	31-03-2021	4368.00	31-03-2021	4368.00	0.00	
10	Plus Three General	01-04-2020	4780378.26	29407814.80	34188193.06	32385881.50	31-03-2021	1802311.56	31-03-2021	1802311.56	0.00	

	I cash book											
	<b>GRAND TOTAL</b>		<b>117221 50.34</b>	<b>402872 05.49</b>	<b>520093 55.83</b>	<b>453161 90.53</b>		<b>669316 5.30</b>		<b>669316 5.30</b>	<b>0.00</b>	

Hindol College, Khajuriakota - 2018-2019

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT )	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	PLUS TWO SAMS	01-04-2018	73386.85	164998.00	238384.85	226644.00	31-03-2019	11740.85	31-03-2019	11740.85	0.00	
2	PLUS THREE SAMS	01-04-2018	299411.10	120949.00	420360.10	172197.00	31-03-2019	248163.10	31-03-2019	248163.10	0.00	
3	VOCATIONAL CASH BOOK	01-04-2018	165728.84	5183.00	170911.84	15141.00	31-03-2019	155770.84	31-03-2019	155770.84	0.00	
4	UGC	01-04-2018	317898.50	185075.00	336406.00	331320.80	31-03-2019	50852.00	31-03-2019	50852.00	0.00	
5	NIOS 1	01-04-2018	0.00	94495.00	94495.00	0.00	31-03-2019	94495.00	31-03-2019	94495.00	0.00	
6	NIOS 2	01-04-2018	0.00	93551.00	93551.00	0.00	31-03-2019	93551.00	31-03-2019	93551.00	0.00	
7	IDP	01-04-2018	0.00	256766.20	256766.20	179897.85	31-03-2019	768683.50	31-03-2019	768683.50	0.00	
8	NSS cash Book	01-04-2018	15033.00	4114.00	19147.00	11579.00	31-03-2019	7568.00	31-03-2019	7568.00	0.00	
9	Plus Two General Cash Book	01-04-2018	264017.97	620723.01	884740.98	561426.35	31-03-2019	323314.64	31-03-2019	323314.64	0.00	
10	Plus Three General Cash Book	01-04-2018	570039.86	227364.93	284368.89	233967.43	31-03-2019	504014.63	31-03-2019	504014.63	0.00	
	<b>GRAND TOTAL</b>		<b>120731 20.40</b>	<b>321797 50.65</b>	<b>442528 71.05</b>	<b>345487 54.00</b>		<b>970411 7.05</b>		<b>970411 7.05</b>	<b>0.00</b>	



	Certificate					
3	College Exam Fee	78654	252900	331554	238453	93101
4	College Development Council	15050	6670	21720	0	21720
5	SSG/SSW	15050	6670	21720	0	21720
6	Student-aid-fund	38100	20010	58110	3300	54810
7	EMH Fees	14550	52800	67350	49500	17850
8	Common Room	23125	13340	36465	1140	35325
9	Proctorial Fees	15050	6670	21720	0	21720
10	College Calendar/Magazine	75250	33350	108600	0	108600
11	Games & Sports	33760	73740	107500	33368	74132
12	Corpus Fund	40100	17600	57700	0	57700
13	DSA	28150	20010	48160	0	48160
14	Cultural Association	40525	33350	73875	46600	27275
15	College Union	60200	26680	86880	35000	51880
16	Identity/Library Card	31142	21120	52262	19008	33254
17	Library Fee	107901.25	59290	167191.25	36039	131152.25
18	Medical fee	15050	6670	21720	0	21720
19	Science Society	4410	1640	6050	0	6050
20	Faculty Welfare	15050	6670	21720	0	21720
21	NSS	7994.18	6670	14664.18	3322.5	11341.68
22	Red Cross	-18691	10190	-8501	6650	-15151
23	E-Education	75250	33350	108600	0	108600
24	Cycle Stand	15050	6670	21720	0	21720
25	Recognition & Affiliation Fee	26940	33720	60660	19025	41635
26	Registration Fee	4672	17600	22272	16559	5713
27	Academic Fee	22435	23900	46335	14850	31485
28	Syllabus Fee	28555	14080	42635	1650	40985
29	NCC Fee	18325	20010	38335	39368	-1033
30	Jayanti/Flag Day	15050	6670	21720	0	21720
31	Sports Fee	1850	0	1850	0	1850

32	Literacy & Cultural Fee	9260	0	9260	0	9260
33	CHSE Exam Fee	9426	0	9426	0	9426
34	CLC Fee	420	0	420	0	420
	<b>Total</b>	<b>1206367.55</b>	<b>2483321</b>	<b>3689688.55</b>	<b>1785788.5</b>	<b>1903900.05</b>
<b>VIII</b>	<b>Miscellaneous</b>					
1	Bank Interest	164400	122246.15	286646.15	0	286646.15
2	TDS	-1270	0	-1270	0	-1270
3	Laboratory	-44534	0	-44534	0	-44534
4	Refund of E-Admission fee	-103880	0	-103880	0	-103880
5	YRC	2650	0	2650	0	2650
6	EPF (Employee Share)	0	249888	249888	249888	0
7	Unclassified Balance	1194487.2	0	1194487.2	0	1194487.2
	<b>Total</b>	<b>1211853.2</b>	<b>372134.15</b>	<b>1583987.35</b>	<b>249888</b>	<b>1334099.35</b>
	<b>Grand Total</b>	<b>2640179.75</b>	<b>6207230.15</b>	<b>8847409.9</b>	<b>5614263.5</b>	<b>3233146.4</b>

<b>B</b>						
<b>Details of Financial statement during the Year 2018-19 ( Plus Three)</b>						
<b>Sl.no.</b>	<b>Head of Accounts</b>	<b>Opening balance as on 01.04.2018</b>	<b>Receipt during the year 2018-19</b>	<b>Total</b>	<b>Expenditure during the year 2018-19</b>	<b>Closing Balance as on 31.03.2019</b>
<b>I</b>	<b>Govt. Grant(Recurring)</b>					
1	Salary of D.P. Staff	0	11798074	11798074	11798074	0
2	Block Grant salary	391026	6422491	6813517	6813517	0
	<b>Total</b>	<b>391026</b>	<b>18220565</b>	<b>18611591</b>	<b>18611591</b>	<b>0</b>
<b>II</b>	<b>Govt. Grant(Non Recurring)</b>					
1	Lab. Development Grant	0	0	0	0	0
2	Active Citizenship Grant	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>III</b>	<b>Other than Grant</b>					
1	GIS	0	0	0	0	0
2	Provisional Pension	0	0	0	0	0
3	Nodal Exam	4200	46800	51000	19800	31200
4	Self defence	0	0	0	0	0
	<b>Total</b>	<b>4200</b>	<b>46800</b>	<b>51000</b>	<b>19800</b>	<b>31200</b>
<b>IV</b>	<b>Internal Sources</b>					
1	Fees & fines	-2942	40223	37281	36658	623
	<b>Total</b>	<b>-2942</b>	<b>40223</b>	<b>37281</b>	<b>36658</b>	<b>623</b>
<b>V</b>	<b>Students fund</b>					
1	Development Fund	512978.65	2448161	2961139.65	2956499	4640.65
2	Seminar Fee	109200	51250	160450	32400	128050
3	College Exam Fee	267628	820150	1087778	819428	268350
4	College Development Council	725	7080	7805	0	7805
5	SSG/SSW	15020	7080	22100	0	22100
6	Student-aid-fund	45060	12410	57470	0	57470
7	Common Room	48400	5410	53810	0	53810
8	Proctorial Fees	21140	7080	28220	0	28220
9	College Calendar/Magazine	4745	35400	40145	0	40145
10	Games & Sports	81963	84960	166923	19960	146963
11	Corpus Fund	59300	13420	72720	0	72720
12	DSA	28060	12460	40520	0	40520
13	Cultural Association	70100	35400	105500	80295	25205
14	College Union	57880	13890	71770	0	71770
15	Identity/Library Card	12167	17520	29687	11830	17857
16	Library Fee	88775	91710	180485	20655	159830
17	Medical fee	15020	7080	22100	0	22100
18	Science Society	6820	3170	9990	0	9990
19	Faculty Welfare	15020	7080	22100	0	22100

20	NSS	2452	7080	9532	7639	1893
21	Red Cross	15020	7080	22100	4083	18017
22	E-Education	116200	70800	187000	110000	77000
23	Cycle Stand	15020	7080	22100	0	22100
24	Recognition & Affiliation Fee	73080	65730	138810	135480	3330
25	Registration Fee	2593	35410	38003	34375	3628
26	Syllabus Fee	35580	17520	53100	0	53100
27	NCC Fee	22880	21240	44120	6325	37795
28	Jayanti/Flag Day	15020	7080	22100	0	22100
29	CLC Fee	165	0	165	0	165
	CDC Fees	0	6670	6670	6670	0
	<b>Total</b>	<b>1758011.65</b>	<b>3926401</b>	<b>5684412.65</b>	<b>4245639</b>	<b>1438773.65</b>
<b>VI</b>	<b>Miscellaneous</b>					
1	Bank Interest	425602	19449.5	445051.5	0	445051.5
2	Misc. Receipt	4985	0	4985	0	4985
3	AISHE	-10000	0	-10000	0	-10000
4	Royalty	-1135	0	-1135	0	-1135
5	Labour Cess	-2936	0	-2936	0	-2936
6	Transfer to UGC	-226955	0	-226955	0	-226955
7	Refund of E-admission Fees	-298680	0	-298680	0	-298680
8	Transfer from UGC	226995	0	226995	0	226995
9	EPF (Employee Share)	0	483055	483055	483055	0
10	Unclassified Balance	3432224.21	0	3432224.21	0	3432224.21
	<b>Total</b>	<b>3550100.21</b>	<b>502504.5</b>	<b>4052604.71</b>	<b>483055</b>	<b>3569549.71</b>
	<b>Grand Total</b>	<b>5700395.86</b>	<b>22736493.5</b>	<b>28436889.4</b>	<b>23396743</b>	<b>5040146.36</b>
<b>C</b>	<b>Other Cash Book:-</b>					
1	UGC	3178985	185075	3364060	3313208	50852
2	Plus Three SAMS	299411.1	120949	420360.1	172197	248163.1
3	Plus Two SAMS	73386.85	164998	238384.85	226644	11740.85

4	NSS	15033	4114	19147	11579	7568
5	Vocational	165728.84	5183	170911.84	15141	155770.84
6	NIOS-1	0	94495	94495	0	94495
7	NIOS-2	0	93551	93551	0	93551
8	IDP	0	2567662	2567662	1798978.5	768683.5
	<b>Total</b>	<b>3732544.79</b>	<b>3236027</b>	<b>6968571.79</b>	<b>5537747.5</b>	<b>1430824.29</b>
	<b>Grand Total(B+C)</b>	<b>9432940.65</b>	<b>25972520.5</b>	<b>35405461.2</b>	<b>28934490.5</b>	<b>6470970.65</b>
	<b>Grand Total(A+B+C)</b>	<b>12073120.40</b>	<b>32179750.65</b>	<b>44252871.1</b>	<b>34548754</b>	<b>9704117.05</b>

**Details of Closing Balance As On 31.03.2021( Plus Two General)**

SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	VOCATIONAL	0.00	165362.84	0.00	0.00	165362.84
2	PLUS TWO SAMS	0.00	93010.85	0.00	0.00	93010.85
3	NIOS 1	0.00	11584.00	0.00	0.00	11584.00
4	NIOS 2	0.00	15378.00	0.00	0.00	15378.00
5	GENERAL PLUS TWO	0.00	3183355.48	125000.00	74945.00	3383300.48
	<b>Total</b>	<b>0.00</b>	<b>3468691.17</b>	<b>125000.00</b>	<b>74945.00</b>	<b>3668636.17</b>

**Details of Closing Balance As On 31.03.2021 (Plus Three General)**

SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	PLUS THREE SAMS	0.00	175932.60	0.00	0.00	175932.60
2	NSS	0.00	4368.00	0.00	0.00	4368.00
3	UGC	0.00	359186.00	0.00	0.00	359186.00
4	IDP	0.00	682730.97	0.00	0.00	682730.97
5	GENERAL PLUS THREE	0.00	1332336.56	258730.00	211245.00	1802311.56
	<b>TOTAL</b>	<b>0.00</b>	<b>2554554.13</b>	<b>258730.00</b>	<b>211245.00</b>	<b>3024529.13</b>
	<b>Grand Total</b>	<b>0.00</b>	<b>6023245.30</b>	<b>383730.00</b>	<b>286190.00</b>	<b>6693165.30</b>

**Statement Showing Head-wise Receipt & Payment of the college during the Year 2020-21 (Plus Two )**

A +2 Cash Book						
Sl.no.	Head of Accounts	Opening balance as on 01.04.2020	Receipt during the year 2020-21	Total	Expenditure during the year 2020-21	Closing Balance as on 31.03.2021
I	Govt. Grant(Recurring)					
1	GIA-17 salary	170500	0	170500	170500	0
	<b>Total</b>	<b>170500</b>	<b>0</b>	<b>170500</b>	<b>170500</b>	<b>0</b>

<b>II</b>	<b>Internal Sources</b>					
1	Fees & fines	35388	35323	70711	37212	33499
	<b>Total</b>	<b>35388</b>	<b>35323</b>	<b>70711</b>	<b>37212</b>	<b>33499</b>
<b>III</b>	<b>Students fund</b>					
1	Development Fund	108260	1517493	1625753	1163813	461940
2	CHSE Certificate	8555	0	8555	0	8555
3	CHSE Exam Fee	58035	248960	306995	204224	102771
4	College Development Council	2580	6750	9330	0	9330
5	SSG/SSW	1080	6750	7830	6442.36	1387.64
6	Student-aid-fund	16640	20250	36890	2000	34890
7	EMH Fees	17090	51300	68390	0	68390
8	Common Room	4534	13500	18034	0	18034
9	Proctorial Fees	580	6750	7330	0	7330
10	College Calendar/Magazine	4915	33750	38665	0	38665
11	Games & Sports	15847	74340	90187	0	90187
12	Corpus Fund	19550	17100	36650	0	36650
13	DSA	2640	20250	22890	0	22890
14	Cultural Association	34230	33750	67980	0	67980
15	College Union	27690	27000	54690	0	54690
16	Identity/Library Card	3956	20520	24476	0	24476
17	Library Fee	39065	61290	100355	21061	79294
18	Medical fee	1530	6750	8280	0	8280
19	Science Society	2010	1890	3900	0	3900
20	Faculty Welfare	1180	6750	7930	0	7930
21	NSS	3198	13500	16698	7342.36	9355.64
22	Red Cross	10790	13500	24290	0	24290
23	E-Education	34400	33750	68150	0	68150
24	Cycle Stand	6880	6750	13630	0	13630
25	Recognition Fee	13440	27090	40530	0	40530

26	Registration Fee	-112476	17100	-95376	0	-95376
27	Affiliation Fee	31015	6750	37765	2525	35240
28	Academic Fee	9020	23760	32780	0	32780
29	Syllabus Fee	11980	13680	25660	0	25660
30	NCC Fee	8930	20520	29450	11965	17485
31	Jayanti/Flag Day	6880	6750	13630	0	13630
32	Sports Fee	0	32300	32300	0	32300
33	Literacy & Cultural Fee	0	6460	6460	0	6460
34	College Exam Fee	0	27000	27000	0	27000
35	CLC Fee	28080	0	28080	0	28080
	<b>Total</b>	<b>422104</b>	<b>2424053</b>	<b>2846157</b>	<b>1419372.72</b>	<b>1426784.28</b>
<b>VIII</b>	<b>Miscellaneous</b>					
1	Bank Interest	64374.11	65504.69	129878.80	0	129878.80
2	TDS	0	0	0.00	0	0.00
3	Laboratory	0	0	0.00	0	0.00
4	Refund of E-Admission fee	0	0	0.00	0	0.00
5	YRC	0	0	0.00	0	0.00
6	EPF (Employee Share)	7890	239044	246934.00	239044	7890.00
7	Unclassified Balance	1785248.40	0	1785248.40	0	1785248.40
8	Royalty	0	0	0.00	0	0.00
9	Labour Cess	0	0	0.00	0	0.00
	<b>Total</b>	<b>1857512.51</b>	<b>304548.69</b>	<b>2162061.2</b>	<b>239044</b>	<b>1923017.2</b>
<b>IX</b>	Vocational	160941.84	4421	165362.84	0	165362.84
<b>X</b>	Plus Two SAMS	79593.85	20529	100122.85	7112	93010.85
<b>XI</b>	NIOS 1	97749	5845	103594	92010	11584
<b>XII</b>	NIOS 2	96772	5846	102618	87240	15378
	<b>Total</b>	<b>435056.69</b>	<b>36641</b>	<b>471697.69</b>	<b>186362</b>	<b>285335.69</b>
	<b>Grand Total</b>	<b>2920561.20</b>	<b>2800565.69</b>	<b>5721126.89</b>	<b>2052490.72</b>	<b>3668636.17</b>

<b>B</b>	<b>Details of Financial statement during the Year 2020-21 ( Plus Three )</b>					
<b>Sl.no.</b>	<b>Head of Accounts</b>	<b>Opening balance as on 01.04.2020</b>	<b>Receipt during the year 2020-21</b>	<b>Total</b>	<b>Expenditure during the year 2020-21</b>	<b>Closing Balance as on 31.03.2021</b>

<b>I</b>	<b>Govt. Grant(Recurring)</b>					
1	Salary of GIA Staff	0	15791991	15791991	15791991	0
2	GIA-17 Salary	736890	10572222	11309112	11309112	0
	<b>Total</b>	<b>736890</b>	<b>26364213</b>	<b>27101103</b>	<b>27101103</b>	<b>0</b>
<b>II</b>	<b>UGC(GRANT)</b>					
<b>A</b>	<b>UGC</b>					
1	Womens Hostel	352936	0	352936	0	352936
2	Physics seminar	0	0	0	0	0
3	Plan Development Grant	63119	0	63119	0	63119
4	IQAC	0	0	0	0	0
5	MRP	0	0	0	0	0
6	Interest	17660	13077	30737	0	30737
7	Divertion to +3 Cash book	0	0	0	0	0
8	Unclassified Balance	50852	0	50852	0	50852
9	Royalty	0	0	0	38060	-38060
10	Labour Cess	0	0	0	51471	-51471
11	SD	0	0	0	48927	-48927
	<b>TOTAL</b>	<b>484567</b>	<b>13077</b>	<b>497644</b>	<b>138458</b>	<b>359186</b>
<b>B</b>	<b>IDP Grant</b>					
	IDP Grant	3340463.28	8060515	11400978.28	10718247.3	682730.97
	<b>Total</b>	<b>3340463.28</b>	<b>8060515</b>	<b>11400978.28</b>	<b>10718247.3</b>	<b>682730.97</b>
<b>III</b>	<b>Govt. Grant(Non Recuring)</b>					
1	Infrastructure Grant	1250000	0	1250000	1250000	0
	<b>Total</b>	<b>1250000</b>	<b>0</b>	<b>1250000</b>	<b>1250000</b>	<b>0</b>
<b>IV</b>	<b>Other than Grant</b>					
1	GIS	0	22500	22500	22500	0
2	Valuation Zone	7336	0	7336	0	7336
3	Nodal Exam	0	0	0	0	0
4	Self defence	0	0	0	0	0
	<b>Total</b>	<b>7336</b>	<b>22500</b>	<b>29836</b>	<b>22500</b>	<b>7336</b>
<b>V</b>	<b>Internal Sources</b>					

1	Fees & fines	22168	43524	65692	40300	25392
	<b>Total</b>	<b>22168</b>	<b>43524</b>	<b>65692</b>	<b>40300</b>	<b>25392</b>
<b>VI</b>	<b>Students fund</b>					
1	Development Fund	119523.5	1101680	1221203.5	2544077.5	-1322874
2	Seminar Fee	8748	31700	40448	22000	18448
3	College Exam Fee	239345.28	34400	273745.28	0	273745.28
4	College Development Council	-720	4300	3580	0	3580
5	SSG/SSW	6640	4300	10940	0	10940
6	Student-aid-fund	17170	12900	30070	0	30070
7	Migration Fees	41550	0	41550	0	41550
8	Common Room	13280	8600	21880	0	21880
9	Proctorial Fees	14760	4300	19060	0	19060
10	College Calendar/Magazine	-55252	21500	-33752	0	-33752
11	Games & Sports	-2465	51600	49135	22255	26880
12	Corpus Fund	29430	0	29430	0	29430
13	DSA	19920	12900	32820	0	32820
14	Cultural Association	33200	21500	54700	0	54700
15	College Union	26560	17200	43760	0	43760
16	Identity/Library Card	1865	52100	53965	0	53965
17	Library Fee	26685.98	145210	171895.98	165068	6827.98
18	Medical fee	6640	4300	10940	0	10940
19	Science Society	2970	2040	5010	0	5010
20	Faculty Welfare	6640	4300	10940	0	10940
21	NSS	-2182	8590	6408	8906	-2498
22	Red Cross	6640	8590	15230	0	15230
23	E-Education	41740	43000	84740	0	84740
24	Cycle Stand	31300	4300	35600	0	35600
25	Recognition & Affiliation Fee	20760	74655	95415	95415	0
26	Registration Fee	-42455	0	-42455	0	-42455
27	Syllabus Fee	13690	0	13690	0	13690

28	NCC Fee	8070	12900	20970	21305	-335
29	Jayanti/Flag Day	1140	4300	5440	1500	3940
30	CLC Fee	19700	0	19700	0	19700
31	UU Exam Fees	0	714300	714300	586670	127630
32	CDC fees	0	7430	7430	7430	0
	<b>Total</b>	<b>654893.76</b>	<b>2412895</b>	<b>3067788.76</b>	<b>3474626.50</b>	<b>-406837.74</b>
<b>VII</b>	<b>Miscellaneous</b>					
1	Bank Interest	91460.14	67330.80	158790.94	0	158790.94
2	Misc. Receipt	0	0	0	0	0
3	AISHE	0	0	0	0	0
4	Royalty	0	0	0	0	0
5	Labour Cess	0	0	0	0	0
6	Transfer to UGC	0	0	0	0	0
7	Refund of E-admission Fees	0	0	0	0	0
8	Transfer from UGC	0	0	0	0	0
9	EPF (Employee Share)	10152	497352	507504	497352	10152
11	Unclassified Balance	2007478.36	0	2007478.36	0	2007478.36
	<b>Total</b>	<b>2109090.50</b>	<b>564682.80</b>	<b>2673773.30</b>	<b>497352.00</b>	<b>2176421.30</b>
<b>VIII</b>	<b>Other Cash Book</b>					
1	NSS	12570	246	12816	8448	4368
2	Plus Three SAMS	183610.6	4987	188597.60	12665	175932.60
	<b>Total</b>	<b>196180.60</b>	<b>5233</b>	<b>201413.60</b>	<b>21113</b>	<b>180300.60</b>
	<b>Grand Total</b>	<b>8801589.14</b>	<b>37486639.80</b>	<b>46288228.94</b>	<b>43263699.81</b>	<b>3024529.13</b>
	<b>Grand Total (A+B)</b>	<b>11722150.34</b>	<b>40287205.49</b>	<b>52009355.83</b>	<b>45316190.53</b>	<b>6693165.30</b>

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" ( Ledger Books ) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE ( payments ) accounts for the year 2018-19 & 2020-21. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be



produced in next/ forth coming Audit.

**PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE**

Hindol College, Khajuriakota - 445868

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI	31834002602	31-03-2021	175932.60	31-03-2021	175932.60	0.00	PLUS THREE SAMS
2	SBI	31241562986	31-03-2021	93010.85	31-03-2021	93010.85	0.00	PLUS TWO SAMS
3	SBI	37775490624	31-03-2021	11584.00	31-03-2021	11584.00	0.00	NIOS 1
4	SBI	37775500189	31-03-2021	15378.00	31-03-2021	15378.00	0.00	NIOS 2
5	SBI	11624708117	31-03-2021	165362.84	31-03-2021	165362.84	0.00	VOCATIONAL
6	CANARA BANK	0340101012408	31-03-2021	359186.00	31-03-2021	359186.00	0.00	UGC
7	SBI	37642925514	31-03-2021	682730.97	31-03-2021	682730.97	0.00	IDP
8	SBI	11624705025	31-03-2021	202315.83	31-03-2021	202315.83	0.00	PLUS THREE GENERAL
9	SBI	11624706200	31-03-2021	758907.35	31-03-2021	758907.35	0.00	PLUS THREE GENERAL
10	CANARA	0340101002705	31-03-2021	285328.88	31-03-2021	285328.88	0.00	PLUS THREE GENERAL
11	ANDHRA	070401100004471	31-03-2021	32049.00	31-03-2021	32049.00	0.00	PLUS THREE GENERAL
12	SBI	10993971115	31-03-2021	53735.50	31-03-2021	53735.50	0.00	PLUS THREE GENERAL
13	SBI	35658676606	31-03-2021	56918.02	31-03-2021	56918.02	0.00	PLUS TWO GENERAL
14	SBI	356586702	31-03-2021	3090993.26	31-03-2021	3090993.26	0.00	PLUS TWO

		07						GENERAL
15	SBI	116247062 22	31-03-2021	25915.20	31-03-2021	25915.20	0.00	PLUS TWO GENERAL
16	SBI	344849596 54	31-03-2021	9529.00	31-03-2021	9529.00	0.00	PLUS TWO GENERAL
17	State Bank of India	346916404 29	31-03-2021	4368.00	31-03-2021	4368.00	0.00	
	<b>GRAND TOTAL</b>			<b>6023245.30</b>		<b>6023245.30</b>	<b>0.00</b>	

Hindol College, Khajuriakota - 415286

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
18	SBI	318340026 02	31-03-2019	248163.10	31-03-2019	248163.10	0.00	PLUS THREE SAMS
19	SBI	312415629 86	31-03-2019	11740.85	31-03-2019	11740.85	0.00	PLUS TWO SAMS
20	SBI	116247081 17	31-03-2019	155770.84	31-03-2019	155770.84	0.00	VOCATION AL
21	CANARA	340101012 408	31-03-2019	50852.00	31-03-2019	50852.00	0.00	UGC
22	SBI	356586702 07	31-03-2019	1553956.98	31-03-2019	1553956.98	0.00	PLUS TWO GENERAL
23	SBI	116247062 22	31-03-2019	24383.20	31-03-2019	24383.20	0.00	PLUS TWO GENERAL
24	SBI	344849596 54	31-03-2019	8966.00	31-03-2019	8966.00	0.00	PLUS TWO GENERAL
25	SBI	356586766 06	31-03-2019	699658.22	31-03-2019	699658.22	0.00	PLUS TWO GENERAL
26	CANARA	034016100 2705	31-03-2019	381309.88	31-03-2020	381309.88	0.00	PLUS THREE GENERAL
27	SBI	116247062 00	31-03-2019	1413060.15	31-03-2019	1413060.15	0.00	PLUS THREE GENERAL
28	SBI	116247050 25	31-03-2019	2235508.83	31-03-2020	2235508.83	0.00	PLUS THREE GENERAL
29	SBI	109939711 15	31-03-2019	55033.50	31-03-2019	55033.50	0.00	PLUS THREE GENERAL
30	ANDHRA	070410011 004471	31-03-2019	30210.00	31-03-2019	30210.00	0.00	PLUS THREE

								GENERAL
31	SBI	377754906 24	31-03-2019	94495.00	31-03-2019	94495.00	0.00	NIOS 1
32	SBI	377755001 89	31-03-2019	93551.00	31-03-2020	93551.00	0.00	NIOS 2
33	SBI	376429255 14	31-03-2019	768683.50	31-03-2019	768683.50	0.00	IDP
34	State Bank of India	346916404 29	31-03-2019	7568.00	31-03-2019	7568.00	0.00	NSS
	<b>GRAND TOTAL</b>			<b>7832911.05</b>		<b>7832911.05</b>	<b>0.00</b>	

<b>Reconciliation</b>	
Reconciliation It is noticed that All the Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for reconciliation.	

**PARA: 6 STOCK POSITION**

Hindol College, Khajuriakota - 445868

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS TWO LIBRARY BOOK	3476	0	0	3476.00	3476	
2	PLUS THREE LIBRARY BOOK	6393		0	6393.00	6393	
3	UGC LIBRARY BOOK	2608	0	0	2608.00	2608	
4	IDP BOOK	1044	0	0	1044.00	1044	

Hindol College, Khajuriakota - 415286

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
5	UGC LIBRARY BOOK	2608	0	0	2608.00	2608	
6	PLUS THREE	5588	113	0	5701.00	5701	

	LIBRARY BOOK						
7	Plus Two General	3140	211	0	3351.00	3351	

Comments

GENERAL STOCK POSITION AS ON 31.03.2019						
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	IRON BENCH-CUM-DESK	281	0	0	281	281
2	WOODEN BENCH-CUM-DESK	12	0	0	12	12
3	TABLE & PRACTICAL TABLE	81	0	0	81	81
4	IRON RACKS	29	0	0	29	29
5	COMPUTERS	22	0	0	22	22
6	PRINTERS	7	0	0	7	7
7	IRON CHAIR	54	0	0	54	54
8	PLASTIC CHAIR	56	0	0	56	56
9	CAIN CHAIR	8	0	0	8	8
10	STEEL ALMIRAH	61	0	0	61	61
11	FAN	55	0	0	55	55
12	XEROX MACHINE	3	0	0	3	3
<b>TOTAL(A)</b>		<b>669</b>	<b>0</b>	<b>0</b>	<b>669</b>	<b>669</b>
UGC STOCK POSITION AS ON 31.03.2019						
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	STEEL ALMIRAH	4	0	0	4	4
2	TABLE & PRACTICAL TABLE	1	0	0	1	1
3	COMPUTER SYSTEM	5	0	0	5	5
4	PRINTERS	10	0	0	10	10
5	MODEM	1	0	0	1	1
6	MONITOR	3	0	0	3	3

7	COMPUTER TABLE	3	0	0	3	3
8	UPS	9	0	0	9	9
9	PHOTO COPIER	1	0	0	1	1
10	FAX MACHINE	2	0	0	2	2
11	STEEL RACK	16	0	0	16	16
12	AHUJA AMPLIFIER SET	2	0	0	2	2
13	GENSET	2	0	0	2	2
14	XEROX MACHINE	5	0	0	5	5
15	DVD PLAYER	1	0	0	1	1
16	REFRIGERATOR	5	0	0	5	5
17	INVERTER	13	0	0	13	13
18	LAPTOP	4	0	0	4	4
19	DIGITAL CAMERA	1	0	0	1	1
20	COLOUR PRINTER	2	0	0	2	2
21	SCANNER	3	0	0	3	3
22	HANDY CAM	1	0	0	1	1
23	PROJECTOR SCREEN	6	0	0	6	6
24	PEN DRIVE	4	0	0	4	4
25	TV	2	0	0	2	2
26	LAB. TABLE	6	0	0	6	6
27	COMPUTER TABLE	22	0	0	22	22
28	COMPUTER	4	0	0	4	4
29	WATER COOLER	1	0	0	1	1
30	STABILIZER	11	0	0	11	11
31	WATER PURIFIER	2	0	0	2	2
32	STORAGE WETTER COOLER	1	0	0	1	1
<b>TOTAL(B)</b>		<b>153</b>	<b>0</b>	<b>0</b>	<b>153</b>	<b>153</b>
<b>GRAND TOTAL(A+B)</b>		<b>822</b>	<b>0</b>	<b>0</b>	<b>822</b>	<b>822</b>

<b>UGC SPORTS STOCK POSITION AS ON 31.03.2019</b>						
<b>S.L.NO</b>	<b>Material/ Item</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Issued</b>	<b>CB as per Audit</b>	<b>CB as per Stock Register</b>
1	FOOTBALL GOAL POST COMPLETE	1	0	0	1	1
2	6 STATION HOME GYM	1	0	0	1	1
3	JAVELINE(MEN)	3	0	0	3	3
4	JAVELINE(WOMEN)	3	0	0	3	3
5	WEIGHTING MACHINE	1	0	0	1	1
<b>TOTAL(A)</b>		<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>
<b>GENERAL SPORTS STOCK POSITION AS ON 31.03.2019</b>						
<b>S.L.NO</b>	<b>Material/ Item</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Issued</b>	<b>CB as per Audit</b>	<b>CB as per Stock Register</b>
1	ABDOMEN GUARD	3	0	0	3	3
2	WHITE DRESS	13	0	0	13	13
3	CRICKET BAT	6	0	0	6	6
4	BATTING PAD	4	0	0	4	4
5	HELMET	2	0	0	2	2
6	THIGH GUARD	2	0	0	2	2
7	BATTING GLOVES	9	0	0	9	9
8	KEEPING GLOVES	4	0	0	4	4
9	VICKY BALL	13	0	0	13	13
10	WHISTLE	1	0	0	1	1
11	VOLLEY BALL	4	0	0	4	4
12	VOLLEY NET	1	0	0	1	1
13	STUMP	7	0	0	7	7
14	CHINIES CHECKER	1	0	0	1	1
15	HIGH JUMP STAND	1	0	0	1	1

16	MEASURING STUMP	3	0	0	3	3
17	UMBRELLA	3	0	0	3	3
18	HIGH JUMP CROSS BAR	1	0	0	1	1
19	DISCUS(BIG)	6	0	0	6	6
20	DISCUS(SMALL)	6	0	0	6	6
21	JAVELIN(LONG)	9	0	0	9	9
22	JAVELIN(SHORT)	15	0	0	15	15
23	VOLLEY BALL(JERSEY)	12	0	0	12	12
24	SHOT PUT(8 POUND)	4	0	0	4	4
25	SHOT PUT(12 POUND)	4	0	0	4	4
26	SHOT PUT(6 POUND)	1	0	0	1	1
27	SKIPPING ROPE	10	0	0	10	10
<b>TOTAL(B)</b>		<b>145</b>	<b>0</b>	<b>0</b>	<b>145</b>	<b>145</b>
<b>GRAND TOTAL(A+B)</b>		<b>154</b>	<b>0</b>	<b>0</b>	<b>154</b>	<b>154</b>

<b>GENERAL STOCK POSITION AS ON 31.03.2021 (+2)</b>						
<b>S.L.NO</b>	<b>Material/ Item</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Issued</b>	<b>CB as per Audit</b>	<b>CB As Per Stock Register</b>
1	IRON BENCH-CUM-DESK	60	0	0	60	60
2	CEILLING FAN	14	1	0	15	14
3	CCTV CAMERA	28	0	0	28	28

4	TV	1	0	0	1	1
5	WOODEN TEAPOY	4	0	0	4	4
6	STAND FAN	1	0	0	1	1
<b>TOTAL(A)</b>		<b>108</b>	<b>1</b>	<b>0</b>	<b>109</b>	<b>108</b>

<b>GENERAL STOCK POSITION AS ON 31.03.2021 (+3)</b>						
<b>S.L.NO</b>	<b>Material/ Item</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Issued</b>	<b>CB as per Audit</b>	<b>CB As Per Stock Register</b>
1	IRON BENCH- CUM-DESK	336	0	0	336	336
2	WOODEN BE NCH-CUM- DESK	12	0	0	12	12
3	TABLE & PRACTICAL TABLE	87	5	0	92	92
4	IRON RACKS	29	4	0	33	33
5	COMPUTERS	22	0	0	22	22
6	PRINTERS	8	0	0	8	8
7	IRON CHAIR	54	12	0	66	66
8	PLASTIC CHAIR	84	0	0	84	84
9	CAIN CHAIR	8	0	0	8	8
10	STEEL ALMIRAH	62	0	0	62	62
11	FAN	66	2	0	68	68
12	XEROX MACHINE	3	0	0	3	3
13	LIGHT STAND	1	0	0	1	1
<b>TOTAL(B)</b>		<b>772</b>	<b>23</b>	<b>0</b>	<b>795</b>	<b>795</b>

<b>GENERAL SPORTS STOCK POSITION AS ON 31.03.2021</b>						
<b>S.L.NO</b>	<b>Material/ Item</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Issued</b>	<b>CB as per Audit</b>	<b>CB as per Stock Register</b>
1	ABDOMEN GUARD	3	0	0	3	3



2	WHITE DRESS	13	0	0	13	13
3	CRICKET BAT	6	0	0	6	6
4	BATTING PAD	4	0	0	4	4
5	HELMET	2	0	0	2	2
6	THIGH GUARD	2	0	0	2	2
7	BATTING GLOVES	9	0	0	9	9
8	KEEPING GLOVES	4	0	0	4	4
9	VICKY BALL	13	0	0	13	13
10	WHISTLE	1	0	0	1	1
11	VOLLEY BALL	4	0	0	4	4
12	VOLLEY NET	1	0	0	1	1
13	STUMP	7	0	0	7	7
14	CHINIES CHECKER	1	0	0	1	1
15	HIGH JUMP STAND	1	0	0	1	1
16	MEASURING STUMP	3	0	0	3	3
17	UMBRELLA	3	0	0	3	3
18	HIGH JUMP CROSS BAR	1	0	0	1	1
19	DISCUS(BIG)	6	0	0	6	6
20	DISCUS(SMALL)	6	0	0	6	6
21	JAVELIN(LONG)	9	0	0	9	9
22	JAVELIN(SHORT)	15	0	0	15	15
23	VOLLEY BALL(JERSY)	12	0	0	12	12
24	SHOT PUT(8 POUND)	4	0	0	4	4
25	SHOT PUT(12 POUND)	4	0	0	4	4
26	SHOT PUT(6 POUND)	1	0	0	1	1
27	SKIPPING ROPE	10	0	0	10	10
	<b>TOTAL</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>145</b>	<b>145</b>

**IDP STOCK POSITION AS ON 31.03.2021**

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	BIOMETRIC DEVICE	2	0	0	2	2
2	DESKTOP	2	4	0	6	6
3	LAPTOP	1	0	0	1	1
4	FIRE EXTING UISHER	8	0	0	8	8
5	FIRST AID BOX	2	0	0	2	2
6	OPTICAL FIBER	1	0	0	1	1
7	TRANSFORM ER	1	0	0	1	1
8	2 HP WATER PUMP SET	1	0	0	1	1
9	UPS	0	5	0	5	5
10	Printer	0	2	0	2	2
11	Water purifier	0	3	0	3	3
12	Vending Machine	0	1	0	1	1
13	Incebtior	0	1	0	1	1
14	Bareilly computer	0	1	0	1	1
15	Jaw Talking screen reader	0	1	0	1	1
16	Scanner	0	3	0	3	3
17	DG	0	1	0	1	1
18	Computer Table	0	5	0	5	5
19	Rack	0	5	0	5	5
20	Lab Table	0	5	0	5	5
21	Wooden Stul	0	16	0	16	16
22	Sugession Box	0	1	0	1	1
	<b>TOTAL</b>	<b>18</b>	<b>54</b>	<b>0</b>	<b>72</b>	<b>72</b>

**IDP SPORTS STOCK POSITION AS ON 31.03.2021**

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	CRICKET BAT	2	0	0	2	2
2	MAT	1	0	0	1	1
3	NET	1	0	0	1	1
4	BATTING PAD	2	0	0	2	2
5	BATTING GLOVES	2	0	0	2	2
6	KEEPING GLOVES	2	0	0	2	2
7	THAI PAD	2	0	0	2	2
8	DUES BALL	6	0	0	6	6
9	HELMET	2	0	0	2	2
10	KIT BAG	1	0	0	1	1
11	ELBOW GUARD	2	0	0	2	2
12	GUARD	2	0	0	2	2
13	CHEIST GUARD	2	0	0	2	2
14	FIELDING GUARD	1	0	0	1	1
15	STUMP	1	0	0	1	1
	<b>TOTAL</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>29</b>

**UGC STOCK POSITION AS ON 31.03.2021**

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	STEEL ALMIRAH	4	0	0	4	4
2	TABLE & PRACTICAL TABLE	1	0	0	1	1
3	COMPUTER SYSTEM	9	0	0	9	9
4	PRINTERS	10	0	0	10	10
5	MODEM	1	0	0	1	1
6	MONITOR	3	0	0	3	3
7	COMPUTER TABLE	25	0	0	25	25

8	UPS	9	0	0	9	9
9	PHOTO COPIER	1	0	0	1	1
10	FAX MACHINE	2	0	0	2	2
11	STEEL RACK	16	0	0	16	16
12	AHUJA AMPLIFIER SET	2	0	0	2	2
13	GENSET	2	0	0	2	2
14	XEROX MACHINE	5	0	0	5	5
15	DVD PLAYER	1	0	0	1	1
16	REFRIGERAT OR	6	0	0	6	6
17	INVERTER	14	0	0	14	14
18	LAPTOP	4	0	0	4	4
19	DIGITAL CAMERA	1	0	0	1	1
20	COLOUR PRINTER	2	0	0	2	2
21	SCANNER	3	0	0	3	3
22	HANDY CAM	1	0	0	1	1
23	PROJECTOR SCREEN	6	0	0	6	6
24	PEN DRIVE	4	0	0	4	4
25	TV	3	0	0	3	3
26	LAB TABLE	6	0	0	6	6
29	WATER COOLER	1	0	0	1	1
30	STABILIZER	11	0	0	11	11
31	WATER PURIFIER	3	0	0	3	3
32	STORAGE WETTER COOLER	1	0	0	1	1
33	DUSTBIN PLASTIC	12	0	0	12	12
34	CEILLING FAN	17	0	0	17	17
35	GRINDER	1	0	0	1	1
36	GAS CYLINDER	3	0	0	3	3
37	GAS REGULATOR	1	0	0	1	1

38	INVERTER BATTERY	2	0	0	2	2
39	MATTRESS	21	0	0	21	21
40	PILLOW	21	0	0	21	21
41	STEEL BED	21	0	0	21	21
42	STEEL READING TABLE	16	0	0	16	16
43	STEEL DINNING TABLE	2	0	0	2	2
44	COMMON ROOM TABLE	2	0	0	2	2
45	STEEL BENCH	4	0	0	4	4
46	STEEL SERVING TABLE	1	0	0	1	1
47	STEEL CHAIR	16	0	0	16	16
48	STEEL SOFA	2	0	0	2	2
49	CHAIR	22	0	0	22	22
50	STEEL TRAY	20	0	0	20	20
51	STEEL GLASS	30	0	0	30	30
52	STEEL SPOON	30	0	0	30	30
53	STEEL DINNING CHAIR	16	0	0	16	16
54	STEEL WARDROBE	21	0	0	21	21
55	GAS CHULA	2	0	0	2	2
56	KITCHEN VASELS	8	0	0	8	8
57	HEMADUSTA	1	0	0	1	1
58	GANGULA	4	0	0	4	4
59	BUCKET	6	0	0	6	6
	<b>TOTAL</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>459</b>	<b>459</b>

**UGC STOCK POSITION AS ON 31.03.2021**

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register

1	FOOTBALL GOAL POST COMPLETE	1	0	0	1	1
2	SIX STATION HOME GYM	1	0	0	1	1
3	JAVELINE MEN	3	0	0	3	3
4	JAVELINE WOMEN	3	0	0	3	3
5	WEIGHTING MACHINE	1	0	0	1	1
	<b>TOTAL</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2019-20 **as required under 119 of GFR and Article 203 of Education Code.**

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

**PARA: 7 INVESTMENT**

Hindol College, Khajuriakota - 445868

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investm ent Ledge (In Rs:)	Differenc e(In Rs:)	Remarks
1	01-04-2020	235000.00	25000.00	210000.00	48730.00	31-03-2021	258730.00	31-03-2021	258730.00	0.00	PLUS THREE
2	01-04-2020	125000.00	0.00	125000.00	0.00	31-03-2021	125000.00	31-03-2021	125000.00	0.00	PLUS TWO
	<b>GRAND TOTAL</b>	<b>360000.00</b>	<b>25000.00</b>	<b>335000.00</b>	<b>48730.00</b>		<b>383730.00</b>		<b>383730.00</b>	<b>0.00</b>	

Hindol College, Khajuriakota - 415286

Sno	Opening Balance of Invest	Opening Balance(In Rs:)	Amount Encashed during	Total(In Rs:)	Amount Invested during	Closing Balance as per	Closing Balance Audit(In	Closing Balance as per	Closing Balance Investm	Differenc e(In Rs:)	Remarks
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	ment as on (DD MM YYYY)		the Year under Audit(In Rs:)		the Year under Audit(In Rs:)	(DD MM YYYY) Audit	(Rs:)	(DD MM YYYY) Investment Ledger	ent Ledger(In Rs:)		
3	01-04-2018	1282723.00	1029487.00	253236.00	0.00	31-03-2019	253236.00	31-03-2019	253236.00	0.00	PLUS TWO
4	01-04-2018	2293974.00	2058974.00	235000.00	0.00	31-03-2021	235000.00	31-03-2021	235000.00	0.00	PLUS THREE
	<b>GRAND TOTAL</b>	<b>3576697.00</b>	<b>3088461.00</b>	<b>488236.00</b>	<b>0.00</b>		<b>488236.00</b>		<b>488236.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

DETAILS OF FIXED DEPOSIT 2020-21 ( Plus Two General)							
S.L.NO	FDR NO/ BANK NAME	AMOUNT INVESTED	INVESTED DATE	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	PURPOSE
1	SBI-3879729 1976	100000.00	25.09.19	6.25%	25.09.29	185924.00	Pledged to CHSE
2	Canara-0340 303000313	25000.00	07.06.14	9.05%	7.06.24	25000.00	Principal Hindol College
	<b>TOTAL</b>	<b>125000.00</b>				<b>210924.00</b>	

DETAILS OF FIXED DEPOSIT 2020-21 ( Plus Three General)							
S.L.NO	FDR NO/ BANK NAME	AMOUNT INVESTED	INVESTED DATE	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	PURPOSE
1	SBI-1162479 6557	100000.00	13.09.13	8.75%	13.09.23	100000.00	Pledged to UU
2	SBI-3091350 0786	48730.00	21.12.20	6.25%	06.10.29	90601.00	Principal Hindol College
3	ANDHRA-42 0001000052	10000.00	07.11.10	6.25%	07.11.20	10000.00	Principal Hindol College
4	CANARA-03 403010000 1	100000.00	20.11.18	6.25%	19.11.28	100000.00	Pledged to UU
	<b>TOTAL</b>	<b>258730.00</b>				<b>300601.00</b>	
	<b>Grand Total</b>	<b>383730.00</b>				<b>511525.00</b>	

Details of investment As On 31.3.2019 +3 Cash Book							
SL.No	FDR	Date of	Invested	Interest	Date of	Maturity	Purpose

	No/Name of Bank	Investment	Value	Rate	Maturity	Value	
1	CANARA BANK-0340301000001	20.11.2008	100000.00	9.50%	20.11.2018	100000.00	Pledged to Utkal University
2	SBI-11624796557	13.09.2013	100000.00	8.75%	13.09.2023	100000.00	Pledged to Utkal University
3	SBI-30913500786	06.10.2009	25000.00	7.50%	06.10.2019	52559.00	Pledged to Utkal University
4	Andhra Bank-420001000052	07.11.2010	10000.00	7.50%	07.11.2020	10000.00	Pledged to Principal Hindol college
	<b>TOTAL</b>		<b>235000.00</b>			<b>262559.00</b>	
<b>Details of investment As On 31.3.2019 +2 Cash Book</b>							
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Purpose
1	canara bank-340301000000313	07.06.2014	25000.00	9.05%	07.06.2024	25000.00	Pledged to CHSE
2	SBI-11624799401	13.04.2011	228236.00	8.75%	13.04.2019	456155.00	Pledged to CHSE
	<b>TOTAL</b>		<b>253236.00</b>			<b>481155.00</b>	

**PARA: 8 ADVANCE**

Hindol College, Khajuriakota - 2020-2021

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	PLUS TWO GENERAL	140445.00	0.00	140445.00	65500.00	31-03-2021	74945.00	31-03-2021	74945.00	0.00	



2	01-04-2020	PLUS THREE GENERAL	151265.00	265930.00	417195.00	205950.00	31-03-2021	211245.00	31-03-2021	211245.00	0.00	
<b>GRAND TOTAL</b>			<b>291710.00</b>	<b>265930.00</b>	<b>557640.00</b>	<b>271450.00</b>		<b>286190.00</b>		<b>286190.00</b>	<b>0.00</b>	

Hindol College, Khajuriakota - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
3	01-04-2018	Plus Two General Cash book	88279.00	692946.00	781225.00	88279.00	31-03-2019	692946.00	31-03-2019	692946.00	0.00	
4	01-04-2018	Plus Three General Cash book	246606.00	690024.00	936630.00	246606.00	31-03-2019	690024.00	31-03-2019	690024.00	0.00	
5	01-04-2018	UGC cash Book	20000.00	0.00	20000.00	20000.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
<b>GRAND TOTAL</b>			<b>354885.00</b>	<b>138297.00</b>	<b>173785.00</b>	<b>354885.00</b>		<b>138297.00</b>		<b>138297.00</b>	<b>0.00</b>	

**Comments :**

**Year Wise Break Up Of Outstanding Advance As On 31.03.2021**

Year	Amount
2018-19	0.00
2019-20	222790.00
2020-21	63400.00
<b>Total</b>	<b>286190.00</b>

From the year-wise break-up of outstanding advances as on 31.3.21 it is found that a sum of Rs.222790.00 is outstanding for more than one year which was paid during 2019-20. As per letter No.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the equal responsible of both the sanctioning authority and advance holder to whom advance is paid. Hence for above outstanding advance of Rs.222790.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished

below.

<b>Details of outstanding advance paid during the Year 2019-20</b>				
<b>SL No</b>	<b>Name and designation</b>	<b>Amount(Rs.)</b>	<b>Date of Payment</b>	<b>Purpose</b>
1	Akshaya Kumar Patra , Lect In English	2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.10.19	Salary Advance
2	Murali Kishore Jenamani , Lect In Odia	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
3	Suresh Ch Mishra , Lect In Education	2420.00	14.10.19	Salary Advance
		2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
4	Kumar Chandra Behera , Lect In Logic	2420.00	13.09.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	14.10.19	Salary Advance
5	Biswaranjan , Demonstrator In Physics	2351.00	14.06.19	Salary Advance
		2351.00	13.07.19	Salary Advance
		2351.00	13.08.19	Salary Advance
		2351.00	13.09.19	Salary Advance
		2351.00	14.10.19	Salary Advance
6	Dilip Kumar Sahu , Demonstrator In Biology	2351.00	14.06.19	Salary Advance
		2351.00	13.07.19	Salary Advance
		2351.00	13.08.19	Salary Advance
		2351.00	13.09.19	Salary Advance
		2351.00	14.10.19	Salary Advance
7	Ajit Behera , Gardener	1091.00	14.06.19	Salary Advance
		1091.00	13.07.19	Salary Advance
		1091.00	13.08.19	Salary Advance
		1091.00	13.09.19	Salary Advance
		1091.00	14.10.19	Salary Advance

8	Dillip Kumar Garnaik , Lect In English	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
9	Sukant Kumar Pati , Lect In Chemistry	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
10	Mamata Pal , Lect In Sanskrit	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
11	Kishore Kumar Prusty , Lect In Math	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
12	Nirmal Chandra Panigrahi , Lect In Math	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
13	Jayanta Narayan Pati , Lect In Physics	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
14	Siba Sankar Das , Lect In Zoology	2420.00	14.06.19	Salary Advance
		2420.00	13.07.19	Salary Advance
		2420.00	13.08.19	Salary Advance
		2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
15	Bimal Pradhan , Lect In History	2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
16	Harmohan Sahu , Lect In Economics	2420.00	13.09.19	Salary Advance
		2420.00	14.09.19	Salary Advance
17	Pandav Sahoo ,	2351.00	14.06.19	Salary Advance

	Demonstrator In Zoology	2351.00	13.07.19	Salary Advance
		2351.00	13.08.19	Salary Advance
		2351.00	13.09.19	Salary Advance
		2351.00	14.09.19	Salary Advance
18	Bimal Kumar Sahu , Demonstrator In Physics	2351.00	14.06.19	Salary Advance
		2351.00	13.07.19	Salary Advance
		2351.00	13.08.19	Salary Advance
		2351.00	13.09.19	Salary Advance
		2351.00	14.09.19	Salary Advance
19	Sudhanshu Kumar Mishra , Demonstrator In Chemistry	2351.00	14.06.19	Salary Advance
		2351.00	13.07.19	Salary Advance
		2351.00	13.08.19	Salary Advance
		2351.00	13.09.19	Salary Advance
		2351.00	14.09.19	Salary Advance
20	Mangaraj Pradhan ,Jr Clerk	1238.00	14.06.19	Salary Advance
		1238.00	13.07.19	Salary Advance
		1238.00	13.08.19	Salary Advance
		1238.00	13.09.19	Salary Advance
		1238.00	14.09.19	Salary Advance
21	Mukunda Chandra Sahu , Jr Clerk	1238.00	14.06.19	Salary Advance
		1238.00	13.07.19	Salary Advance
		1238.00	13.08.19	Salary Advance
		1238.00	13.09.19	Salary Advance
		1238.00	14.09.19	Salary Advance
22	Tripurari Behera , Lab Attd	1164.00	14.06.19	Salary Advance
		1164.00	13.07.19	Salary Advance
		1164.00	13.08.19	Salary Advance
		1164.00	13.09.19	Salary Advance
		1164.00	14.09.19	Salary Advance
	<b>Total</b>	<b>222790.00</b>		

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2021(Plus Two General Cash book)**

SL No.	Name & Designation	Opening Balance As on 01.04.20	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustme nt	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.21	Purpose
	2019-20								

1	Akshaya Kumar Patra , Lect In English	2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.10.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
2	Murali Kishore Jenamani , Lect In Odia	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.10.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		20000.00	03.01.20	0.00	20000.00	08.10.20	20000.00	0.00	Exam
3	Suresh Ch Mishra , Lect In Education	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.10.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
4	Kumar Chandra Behera , Lect In Logic	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.10.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
5	Biswaranjan , Demonstrator In Physics	2351.00	14.06.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.07.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.08.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.09.19	0.00	2351.00	-	0.00	2351.00	Salary

									Advance
		2351.00	14.10.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
6	Dilip Kumar Sahu , Demonstrator In Biology	2351.00	14.06.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.07.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.08.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.09.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	14.10.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
7	Ajit Behera , Gardener	1091.00	14.06.19	0.00	1091.00	-	0.00	1091.00	Salary Advance
		1091.00	13.07.19	0.00	1091.00	-	0.00	1091.00	Salary Advance
		1091.00	13.08.19	0.00	1091.00	-	0.00	1091.00	Salary Advance
		1091.00	13.09.19	0.00	1091.00	-	0.00	1091.00	Salary Advance
		1091.00	14.10.19	0.00	1091.00	-	0.00	1091.00	Salary Advance
8	Dillip Kumar Garnaik , Lect In English	45500.00	06.02.20	0.00	45500.00	12.06.20	45500.00	0.00	Annual Function
	<b>Total</b>	<b>140445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>140445.00</b>	<b>0.00</b>	<b>65500.00</b>	<b>74945.00</b>	

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(Plus Three General Cash book)**

SL No.	Name & Designation	Opening Balance As On 01.04.19	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.20	Purpose
	<b>2018-19</b>								
1	Nilakanta Jenamani , Peon	1091.00	06.02.19	0.00	1091.00	31.03.21	1091.00	0.00	Salary Advance
	<b>2019-20</b>								
2	Dillip Kumar Garnaik , Lect In English	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary

									Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
3	Sukant Kumar Pati , Lect In Chemistry	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
4	Mamata Pal , Lect In Sanskrit	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
5	Kishore Kumar Prusty , Lect In Math	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
6	Nirmal Chandra Panigrahi , Lect In Math	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
7	Jayanta	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary

	Narayan Pati , Lect In Physics								Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
8	Siba Sankar Das , Lect In Zoology	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.07.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.08.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
9	Bimal Pradhan , Lect In History	2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
10	Harmohan Sahu , Lect In Economics	2420.00	13.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
		2420.00	14.09.19	0.00	2420.00	-	0.00	2420.00	Salary Advance
11	Pandav Sahoo , Demonstrator In Zoology	2351.00	14.06.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.07.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.08.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.09.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	14.09.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
12	Bimal Kumar Sahu , Demonstrator In Physics	2351.00	14.06.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.07.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.08.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.09.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	14.09.19	0.00	2351.00	-	0.00	2351.00	Salary



									Advance
13	Sudhanshu Kumar Mishra , Demonstrator In Chemistry	2351.00	14.06.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.07.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.08.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	13.09.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
		2351.00	14.09.19	0.00	2351.00	-	0.00	2351.00	Salary Advance
14	Mangaraj Pradhan , Jr Clerk	1238.00	14.06.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	13.07.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	13.08.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	13.09.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	14.09.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
15	Mukunda Chandra Sahu , Jr Clerk	1238.00	14.06.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	13.07.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	13.08.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	13.09.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
		1238.00	14.09.19	0.00	1238.00	-	0.00	1238.00	Salary Advance
16	Biranchi Kumar Prusty , Jr Clerk	1238.00	11.05.19	0.00	1238.00	03.03.21	1238.00	0.00	Salary Advance
17	Tripurari Behera , Lab Attd	1164.00	14.06.19	0.00	1164.00	-	0.00	1164.00	Salary Advance
		1164.00	13.07.19	0.00	1164.00	-	0.00	1164.00	Salary Advance
		1164.00	13.08.19	0.00	1164.00	-	0.00	1164.00	Salary Advance
		1164.00	13.09.19	0.00	1164.00	-	0.00	1164.00	Salary Advance
		1164.00	14.09.19	0.00	1164.00	-	0.00	1164.00	Salary Advance
18	Nilakanta Jenamani	1091.00	13.03.19	0.00	1091.00	31.03.21	1091.00	0.00	Salary Advance

	, Peon								
19	Braja kishore B ehera, Lect in Education	0.00	08.02.21	33000.00	33000.00	31.03.21	1800.00	31200.00	Salary Advance
20	Subrat Smruti Ranjan Mi shra, Lect in Chemistry	0.00	08.02.21	34000.00	34000.00	31.03.21	1800.00	32200.00	Salary Advance
21	Subrat Smruti Ranjan Mi shra, Lect in Chemistry	0.00	13.03.21	18700.00	18700.00	31.03.21	18700.00	0.00	Exam
22	Subrat Smruti Ranjan Mi shra, Lect in Chemistry	0.00	23.03.21	20000.00	20000.00	31.03.21	20000.00	0.00	Exam
23	Sashibhu san Beher a, Head Clerk	0.00	21.10.20	30000.00	30000.00	10.11.20	30000.00	0.00	Salary Advance
24	Suresh Chandra sahu, Duft ary	0.00	21.10.20	30000.00	30000.00	12.11.20	30000.00	0.00	Salary Advance
25	Rohit Kumar sa mal, Peon	0.00	18.12.20	30000.00	30000.00	30.03.21	30000.00	0.00	Salary Advance
26	Biswanat h Jenamani , Watchma n	0.00	21.10.20	30000.00	30000.00	10.11.20	30000.00	0.00	Salary Advance
	<b>Total</b>	<b>151265.00</b>		<b>225700.00</b>	<b>376965.00</b>		<b>165720.00</b>	<b>211245.00</b>	
	<b>Geand Total</b>	<b>291710.00</b>	<b>0.00</b>	<b>225700.00</b>	<b>517410.00</b>	<b>0.00</b>	<b>231220.00</b>	<b>286190.00</b>	

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Plus Two General Cash book)**

SL No.	Name & Designation	Opening Balance As on 01.04.18	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.19	Purpose
1	Biranchi Kumar Prusty, LDC	600.00	09.08.2017	0.00	600.00	05.04.18	600.00	0.00	Postage
2	Bimal Pradhan, Lect. In History	10000.00	29.01.2018	0.00	10000.00	05.04.18	10000.00	0.00	Centre Advance
3	Murali Kishore Jenamani, Lect. In Odia	24000.00	29.03.2018	0.00	24000.00	05.04.18	24000.00	0.00	Salary Advance
4	Block Grant Staff	17893.00	06.01.2018	0.00	17893.00	05.04.18	17893.00	0.00	EPF Advance 12/17
5	Block Grant Staff	17893.00	12.02.2018	0.00	17893.00	05.04.18	17893.00	0.00	EPF Advance 01/18
6	Block Grant Staff	17893.00	06.03.2018	0.00	17893.00	20.07.18	17893.00	0.00	EPF Advance 02/18
	<b>2018-19</b>								
7	Akshaya Kumar Patra, Lect In English	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
8	Murali Kishore Jenamani, Lect In Odia	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
9	Suresh Ch Mishra, Lect In Education	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
10	Kumar Chandra Behera, Lect In Logic	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
11	Biswaranjan	0.00	06.02.19	2351.00	2351.00	-	0.00	2351.00	Salary

	a , Demo nstrator In Physics	0.00	13.03.19	2351.00	2351.00	-	0.00	2351.00	Advance Salary Advance
12	Dillip Kumar Sahu , De monstrato r In Biology	0.00	06.02.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.03.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
13	Ajati Behera , Gardener	0.00	06.02.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
		0.00	13.03.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
14	Pandav Sahoo , D emonstrat or In Zoology	0.00	11.09.18	9000.00	9000.00	-	0.00	9000.00	Puja
15	Binaya Narayan Sahu , Reader In Botany	0.00	07.12.18	34000.00	34000.00	-	0.00	34000.00	Annual Sports
16	Murali Kishore Jenamani , Lect In Odia	0.00	31.01.19	10000.00	10000.00	-	0.00	10000.00	Annual Exam
17	Pandav Sahoo , D emonstrat or In Zoology	0.00	06.02.19	9000.00	9000.00	-	0.00	9000.00	Puja
18	Sashibhu san Behera , Sr Clerk	0.00	19.03.19	500000.0 0	500000.0 0	-	0.00	500000.0 0	Constructi on
		0.00	19.03.19	100000.0 0	100000.0 0	-	0.00	100000.0 0	Constructi on
	<b>Total</b>	<b>88279.00</b>		<b>692946.0 0</b>	<b>781225.0 0</b>		<b>88279.00</b>	<b>692946.0 0</b>	

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2019(Plus Three General Cash book)**

SL No.	Name & Designation	Opening Balance As On 01.04.18	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustme nt	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.19	Purpose
	<b>2017-18</b>								
1	Ashok Ku. Sahoo,	25000.00	20.01.201 8	0.00	25000.00	31.03.19	25000.00	0.00	Centre Advance

	Lect. In Physics	16000.00	20.01.2018	0.00	16000.00	31.03.19	16000.00	0.00	Centre Advance
2	Dillip Ku. Garnaik, Lect. In English	18000.00	30.01.2018	0.00	18000.00	31.03.19	18000.00	0.00	Final Degree Exam
3	Sukanta Kumar Pati, Lect. In Chemistry	30000.00	29.03.2018	0.00	30000.00	31.03.19	30000.00	0.00	Salary Advance
4	Kishore Kumar Prusty, Lect. In Mathematics	20000.00	29.03.2018	0.00	20000.00	31.03.19	20000.00	0.00	Salary Advance
5	Jayanta Narayan Pati, Lect. In Physics	33200.00	29.03.2018	0.00	33200.00	31.03.19	33200.00	0.00	Salary Advance
6	Block Grant Staff	34802.00	06.01.2018	0.00	34802.00	31.03.19	34802.00	0.00	EPF Share
7	Block Grant Staff	34802.00	12.02.2018	0.00	34802.00	31.03.19	34802.00	0.00	EPF Share
8	Block Grant Staff	34802.00	06.03.2018	0.00	34802.00	31.03.19	34802.00	0.00	EPF Share
<b>2018-19</b>									
9	Dillip Kumar Garnaik , Lect In English	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
10	Sukant Kumar Pati , Lect In Chemistry	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	26.11.18	4000.00	4000.00	-	0.00	4000.00	Seminar
11	Mamata Pal , Lect In Sanskrit	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
12	Kishore Kumar Prusty , Lect In	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance

	Math	0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
13	Nirmala Ch Panigrahi , Lect In Pol Sci	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
14	Jayanta Narayan Pati , Lect In Physics	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
15	Siba Sankar Das , Lect In Zoology	0.00	06.02.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.03.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
16	Pandav Sahoo , D emonstrat or In Zoology	0.00	06.02.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.03.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
17	Bimal Kumar Sahu , De monstrato r In Physics	0.00	06.02.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.03.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
18	Sudhansh u Kumar Mishra , D emonstrat or In Chemistry	0.00	06.02.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.03.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
19	Mangaraj Pradhan ,Jr Clerk	0.00	06.02.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.03.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
20	Mukunda Chandra Sahu , Jr Clerk	0.00	06.02.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.03.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
21	Biranchi Kumar Prusty , Jr Clerk	0.00	06.02.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.03.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
22	Tripurari Behera , Lab Attd	0.00	06.02.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance
		0.00	13.03.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance

23	Nilakanta Jenamani , Peon	0.00	06.02.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
		0.00	13.03.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
24	Biswaranjan , Demonstrator In Physics	0.00	13.11.18	16000.00	16000.00	-	0.00	16000.00	Inter College Tournament
25	Dr Sashadhar Biswal , Reader In Pol Sci	0.00	26.11.18	4000.00	4000.00	-	0.00	4000.00	Seminar
26	Bimal Pradhan , Lect In History	0.00	26.11.18	4000.00	4000.00	-	0.00	4000.00	Seminar
27	Harmohan Sahu , Lect In Economics	0.00	26.11.18	4000.00	4000.00	-	0.00	4000.00	Seminar
28	Binaya Narayan Sahu , Reader In Botany	0.00	26.11.18	4000.00	4000.00	-	0.00	4000.00	Seminar
		0.00	07.12.19	33000.00	33000.00	-	0.00	33000.00	Annual Sports
29	Ashok Kumar Sahu , Reader In Physics	0.00	10.01.19	20000.00	20000.00	-	0.00	20000.00	Exam
		0.00	22.02.19	17000.00	17000.00	-	0.00	17000.00	Exam
		0.00	28.03.19	23000.00	23000.00	-	0.00	23000.00	Exam
30	Sashibhusan Behera , Sr Clerk	0.00	08.02.19	500000.00	500000.00	-	0.00	500000.00	Construction
31	Asit Kumar Jenamani , Lect In Odia	0.00	28.03.19	1100.00	1100.00	-	0.00	1100.00	Exam
<b>Total</b>		<b>246606.00</b>		<b>690024.00</b>	<b>936630.00</b>		<b>246606.00</b>	<b>690024.00</b>	

**Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(Ugc Cash book)**

SL No.	Name & Designation	Opening Balance As on 01.04.19	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.20	Purpose
1	Bimal	20000.00	09.01.18	0.00	20000.00	13.12.18	20000.00	0.00	Construction

	Pradhan, Lect. In History								on of Co mmittee Room
	Total	20000.00		0.00	20000.00		20000.00	0.00	
	<b>Grand Total</b>	<b>334885.0 0</b>		<b>1382970. 00</b>	<b>1717855. 00</b>		<b>334885.0 0</b>	<b>1382970. 00</b>	

**Person(s) Responsible for this loss**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Akshaya Kumar Patra	Lect In English	Hindol College, Khajuriakota	4840
2	Murali Kishore Jenamani	Lect In Odia	Hindol College, Khajuriakota	6050
3	suresh Ch Mishra	Lect In Education	Hindol College, Khajuriakota	6050
4	Kumar Chandra Behera	Lect In Logic	Hindol College, Khajuriakota	6050
5	Biswaranjan	Demonstrator In Physics	Hindol College, Khajuriakota	5877
6	Dilip Kumar Sahu	Demonstrator In Biology	Hindol College, Khajuriakota	5877
7	Ajit Behera	Gardener	Hindol College, Khajuriakota	2727
8	Dillip Kumar Garnaik	Lect In English	Hindol College, Khajuriakota	6050
9	Sukant Kumar Pati	Lect In Chemistry	Hindol College, Khajuriakota	6050
10	Mamata Pal	Lect In Sanskrit	Hindol College, Khajuriakota	6050
11	Kishore Kumar Prusty	Lect In Math	Hindol College, Khajuriakota	6050
12	Nirmal Chandra Panigrahi	Lect In Math	Hindol College, Khajuriakota	6050
13	Jayanta Narayan Pati	Lect In Physics	Hindol College, Khajuriakota	6050
14	Siba Sankar Das	Lect In Zoology	Hindol College, Khajuriakota	6050
15	Bimal Pradhan	Lect In History	Hindol College, Khajuriakota	2420
16	Harmohan Sahu	Lect In Economics	Hindol College, Khajuriakota	2420
17	Pandav Sahoo	Demonstrator In Zoology	Hindol College, Khajuriakota	5877
18	Bimal Kumar Sahu	Demonstrator In Physics	Hindol College, Khajuriakota	5877
19	Sudhanshu Kumar Mishra	Demonstrator In Chemistry	Hindol College, Khajuriakota	5877
20	Mangaraj Pradhan	Jr Clerk	Hindol College, Khajuriakota	3095
21	Mukunda Chandra Sahu	Jr Clerk	Hindol College, Khajuriakota	3095
22	Tripurari Behera	Lab Attd	Hindol College,	2910



23	ASIT KUMAR JENAMANI	READER IN ODIA, PRINCIPAL IC	Khajuriakota Hindol College, Khajuriakota	111398
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**PARA: 9 GRANTS**

Hindol College, Khajuriakota - 2020-2021

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	0.00	15791991.00	15791991.00	15791991.00	31-03-2021	0.00	GIA Salary
2	01-04-2020	907390.00	10572222.00	11479612.00	11479612.00	31-03-2021	0.00	GIA-17 Salary Plus Two and Plus Three
3	01-04-2020	466907.00	0.00	466907.00	0.00	31-03-2021	466907.00	UGC
4	01-04-2020	3271990.00	7948500.00	11220490.00	10718247.00	31-03-2021	502243.00	IDP Grant
5	01-04-2020	1250000.00	0.00	1250000.00	1250000.00	31-03-2021	0.00	Infrastructure Grant
	<b>GRAND TOTAL</b>	<b>5896287.00</b>	<b>34312713.00</b>	<b>40209000.00</b>	<b>39239850.00</b>		<b>969150.00</b>	

Hindol College, Khajuriakota - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
6	01-04-2018	0.00	11798074.00	11798074.00	11798074.00	31-03-2019	0.00	GIA Salary
7	01-04-2018	611024.00	9747326.00	10358350.00	10358350.00	31-03-2019	0.00	Plus Two and plus Three BG Salary
8	01-04-2020	3102739.00	104796.00	3207535.00	3207535.00	31-03-2021	0.00	UGC
9	01-04-2020	-299873.00	0.00	-299873.00	0.00	31-03-2021	-299873.00	grant Non Recuring
10	01-04-2020	0.00	2500000.00	2500000.00	1798303.00	31-03-2021	701697.00	IDP
	<b>GRAND TOTAL</b>	<b>3413890.00</b>	<b>24150196.00</b>	<b>27564086.00</b>	<b>27162262.00</b>		<b>401824.00</b>	

**Comments :**

Year wise break-up of Outstanding Grant As on 31.03.2021	
Year	Amount
Up to 2018-19	819535.50
2019-20	149614.50
2020-21	0.00
<b>TOTAL</b>	<b>969150.00</b>

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

**PARA: 10 UTILISATION CERTIFICATE**

Hindol College, Khajuriakota - 2020-2021

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	1096693.50	10718247.00	11814940.50	0.00	31-03-2021	11814940.50	IDP
2	01-04-2020	1320097.00	0.00	1320097.00	0.00	31-03-2021	1320097.00	UGC
	<b>GRAND TOTAL</b>	<b>2416790.50</b>	<b>10718247.00</b>	<b>13135037.50</b>	<b>0.00</b>		<b>13135037.50</b>	

Hindol College, Khajuriakota - 2018-2019

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
3	01-04-2018	1073033.00	3207535.00	4280568.00	0.00	31-03-2019	4280568.00	UGC
4	01-04-2018	0.00	1798303.00	1798303.00	0.00	31-03-2019	1798303.00	IDP

	<b>GRAND TOTAL</b>	<b>1073033.00</b>	<b>5005838.00</b>	<b>6078871.00</b>	<b>0.00</b>		<b>6078871.00</b>	
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**Comments :**

**Year wise break-up of Outstanding UC As on 31.03.2021**

<b>Year</b>	<b>Amount</b>
Up To 2018-19	1073033.00
2019-20	1343757.50
2020-21	10718247.00
<b>TOTAL</b>	<b>13135037.50</b>

It may be noticed from the above table that Rs. 13135037.50 was outstanding towards UC for submission as on 31.03.2021. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

We have verified the books of accounts and other related register along with the vouchers and supporting evidence maintained by the college for the year 2018-19 & 2020-21 and found that all are in order. There is no misappropriation and defalcation has been noticed.

**11.2 -**

We have verified all the stock register maintained by the college in respect of library books, stationery and forms etc. and found that all are in order and no loss of stocks or store has been noticed during the year in audit.

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

We have verified all the stock register maintained by the college in respect of library books, stationery and forms etc. and found that all are in order and no loss of stocks or store has been noticed during the year in audit.

PARA: 13 **AUDIT OF RECEIPTS**

**13.1 - Abstract Of Fees & Fines**

**Position of Fees & Fines:-**

Abstract Position of Fees & Fines Collected and deposited during 2018-19 is furnished below:

<b>Particulars</b>	<b>+2</b>	<b>+3</b>
Opening Balance as on 01.04.2018	<b>1961.00</b>	<b>-2942.00</b>
Depositable amount as per fee structure 2018-19	26940.00	40223.00
<b>Total</b>	<b>28901.00</b>	<b>37281.00</b>
Deposited during the year 2018-19	33754.00	36658.00
<b>Closing Balance as on 31.03.2019</b>	<b>-4853.00</b>	<b>623.00</b>

Abstract Position of Fees & Fines Collected and Deposited during 2020-21 is furnished below:-

<b>Opening Balance as on 1.4.2020</b>	<b>57556.00</b>
Fees & Fines Collected	78847.00
<b>Total</b>	<b>136403.00</b>
Deposited	77512.00
<b>Balance to be Deposit As on 31.03.2021</b>	<b>58891.00</b>

From the above statistic it would be seen that a sum of Rs.58891.00 was outstanding for deposit towards fees & fines as on 31.03.2021 in Contravention of Article 916 of O.E.Code. Retention of Govt. dues without depositing the same is highly irregular and objectionable.

Hence early steps need to be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs.58891.00 is held under objection.

**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2018-19 IS FURNISHED BELOW:-**

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Challan No./date	Amount(Rs)	Name of the Treasury	Remarks
11/28.03.19	33574.00	Sub-treasury, Hindol	+2
10/28.03.19	36658.00	Sub-treasury, Hindol	+3
<b>Total</b>	<b>70232.00</b>		

**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2020-21 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury
3/30.03.21	37212.00	Sub-treasury, Hindol
5/30.03.21	40300.00	Sub-treasury, Hindol
<b>TOTAL</b>	<b>77512.00</b>	

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2020-21 & 2018-19 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

Hence the principal is suggested to ensure maintenance of the DCB Register of fees & forthwith for better interest of the college produce the same to next audit for verification.

**DCB Position Of Fees & Fines is furnished Below (2020-21):- (Plus Two)**
**(A) Position of Tuition fees:-**

CATEGORY	GENERAL BOYS	T. F per Stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year Arts	99	99 x 8	792.00	9504.00
.+2 2nd year Arts	87	87 x 8	696.00	8352.00
.+2 1st Year Science	43	43 x 9	387.00	4644.00
.+2 2nd year Science	66	66 x 9	594.00	7128.00
<b>Total</b>	<b>295.00</b>		<b>2469.00</b>	<b>29628.00</b>

**(B) Position of Admission fees:- (Plus Two)**

CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee
.+2 1st year Arts	252	252 x 8	2016.00
.+2 2nd year Arts	254	254 x 8	2032.00
.+2 1st Year Science	71	71 x 9	639.00

.+2 2nd year Science	112	112 x 9	1008.00	
<b>Total</b>	<b>689.00</b>		<b>5695.00</b>	
<b>Grand Total (A+B)</b>	<b>35323.00</b>			
<b>DCB Position Of Fees &amp; Fines is furnished Below (2020-21):- (Plus Three)</b>				
<b>(A) Position of Tuition fees:-</b>				
CATEGORY	GENERAL BOYS	T. F per Stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+3 1st year Arts	32	32 x 9	288.00	3456.00
.+3 2nd Year Arts	45	45 x 9	405.00	4860.00
.+3 3rd year Arts	43	43 x 9	387.00	4644.00
.+3 1st year Com.	6	6 x 9	54.00	648.00
.+3 2nd year Com.	2	2 X 9	18.00	216.00
.+3 1st year Science	51	51 x 10	510.00	6120.00
.+3 2nd year Science	76	76 x 10	760.00	9120.00
.+3 3rd year Science	61	61 x 10	610.00	7320.00
<b>TOTAL</b>	<b>316</b>		<b>3032.00</b>	<b>36384.00</b>
<b>(B) Position of Admission fees:- (Plus Three)</b>				
CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee	
.+3 1st year Arts	148	148 x 9	1332.00	
.+3 2nd Year Arts	146	146 x 9	1314.00	
.+3 3rd year Arts	126	126 x 9	1134.00	
.+3 1st year Com.	8	8 x 9	72.00	
.+3 2nd year Com.	2	2 x 9	18.00	
.+3 1st year Science	98	98 x 10	980.00	
.+3 2nd year Science	127	127 x 10	1270.00	
.+3 3rd year Science	102	102 x 10	1020.00	
<b>TOTAL</b>	<b>757</b>		<b>7140.00</b>	
<b>TOTAL (A +B)</b>	<b>43524.00</b>			
<b>Grand Total</b>	<b>78847.00</b>			

**2018-19**

DCB Position Of Fees & Fines is furnished Below (2018-19):-**(Plus Two)**

**(A) Position of Tuition fees:-**

CATEGORY	GENERAL BOYS	T. F per Stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year Arts	87	87 x 8	696.00	8352.00
.+2 2nd year Arts	39	39 x 8	312.00	3744.00
.+2 1st Year Science	37	37 x 9	333.00	3996.00
.+2 2nd year Science	49	49 x 9	441.00	5292.00
<b>Total</b>	<b>212.00</b>		<b>1782.00</b>	<b>21384.00</b>

**(B)Position of Admission fees:-**(Plus Two)****

CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee
.+2 1st year Arts	254	254 x 8	2032.00
.+2 2nd year Arts	256	256 x 8	2048.00
.+2 1st Year Science	76	76 x 9	684.00
.+2 2nd year Science	88	88 x 9	792.00
<b>Total</b>	<b>674.00</b>		<b>5556.00</b>
<b>Grand Total (A+B)</b>	<b>26940.00</b>		

DCB Position Of Fees & Fines is furnished Below (2018-19):-**(Plus Three)**

**(A) Position of Tuition fees:-**

CATEGORY	GENERAL BOYS	T. F per Stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+3 1st year Arts	43	43 x 9	387.00	4644.00
.+3 2nd Year Arts	37	37 x 9	333.00	3996.00
.+3 3rd year Arts	48	48 x 9	432.00	5184.00
.+3 1st year Science	61	61 x 10	610.00	7320.00
.+3 2nd year Science	57	57 x 10	570.00	6840.00
.+3 3rd year Science	47	47 x 10	470.00	5640.00
<b>TOTAL</b>	<b>293</b>		<b>2802.00</b>	<b>33624.00</b>

<b>(B)Position of Admission fees:-(Plus Three)</b>				
<b>CATEGORY</b>	<b>Total Student</b>	<b>Admission fee per Stream</b>	<b>Total Admission/Re-admission Fee</b>	
.+3 1st year Arts	126	126 x 9	1134.00	
.+3 2nd Year Arts	135	135 x 9	1215.00	
.+3 3rd year Arts	140	140 x 9	1260.00	
.+3 1st year Science	102	102 x 10	1020.00	
.+3 2nd year Science	103	103 x 10	1030.00	
.+3 3rd year Science	94	94 x 10	940.00	
<b>TOTAL</b>	<b>700</b>		<b>6599.00</b>	
<b>TOTAL (A +B)</b>	<b>40223.00</b>			
<b>Grand Total</b>	<b>67163.00</b>			

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 - Details of Development fund expenditure during the Year 2020-21**

<b>Details Of Development Fund Expenditure For The Year 2020-21 (+2)</b>		
<b>SI No</b>	<b>Purpose</b>	<b>Amount ( Rs )</b>
1	Contingency	94971.00
2	TA / DA	47747.00
3	Telephone Bill	16561.00
4	Electri Bill	134818.00
5	Mp Salary	528490.00
6	Refund Of Admission Fees	74670.00
7	EPF(Employer Share)	247212.00
8	EPF(Admin Charges)	19344.00
	<b>Total</b>	<b>1163813.00</b>

  

<b>Details Of Development Fund Expenditure For The Year 2020-21 (+3)</b>		
<b>SI No</b>	<b>Purpose</b>	<b>Amount ( Rs )</b>
1	Newspaper	1472.00
2	Bank Charges	5923.50
3	Contractual Salary	464131.00



4	Campus Clean	37550.00
5	Mo College abhijan	24000.00
6	Telephone Bill	10786.00
7	Electri bill	16774.00
8	Contingency	149147.00
9	Furniture	80174.00
10	TA/DA	56175.00
11	Management Salary	987287.00
12	Study Tour	8000.00
13	Repair & Maintenance	152947.00
14	EPF (Employer Share)	514481.00
15	EPF(Admin Charges)	35230.00
	<b>Total</b>	<b>2544077.50</b>

**Details of Development fund expenditure during the Year 2018-19(Plus Two)**

SL No	Purpose	Amount(Rs.)
1	News Paper	1140.00
2	TA & DA	142617.00
3	CCTV	252190.00
4	Telephone	4755.00
5	Electricity Bill	27009.00
6	Repair and Maintenance	15120.00
7	Website	5900.00
8	Contingency	56122.00
9	Management Salary	345676.00
10	EPF(Elpmoyer Share)	258197.00
11	EPF(Admin Charges)	22135.00
12	Refund of Admission fees	68260.00
	<b>Total</b>	<b>1199121.00</b>

**Details of Development fund expenditure during the Year 2018-19(Plus three)**

SL No	Purpose	Amount(Rs.)
1	Study tour	20000.00
2	TA & DA	58164.00
3	Postage	1256.00
4	Telephone	38412.00
5	Electricity Bill	26297.00
6	Repair and Maintenance	99752.00
7	Equipment	286733.00

8	Contractual Salary	444593.00
9	Management Salary	604640.00
10	EPF(Elpmoyer Share)	499567.00
11	EPF(Admin Charges)	37910.00
12	Contigency	160553.00
13	Frniture	129482.00
14	Advertisemt	13440.00
15	refund of damission fees	535700.00
	<b>Total</b>	<b>2956499.00</b>

**PARA: 15 AUDIT ON WORKS**

**15.1 - Details of construction work during the Year 2020-21**

An amount of Rs.12,50,000.00 & 79,48,500.00 has been paid to BDO, Hindol & R & B,Dhenkal towards construction work in the financial year 2020-21.

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

**16.1 -**

No separate units or department are functioning in the college, So nothing is there to observe.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

**17.1 -**

No Separate Scheme is Running in the college.

**PARA: 18 MISCELLANEOUS**

**18.1 - Abstract of student strength**

STUDENT STRENGTH 2020-21									
SI No.	STREAM	SANCTIO N STREN GTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	

1	+2 1st YEAR ARTS	256	99	106	28	15	3	1	252
2	+2 2nd YEAR ARTS	256	87	102	36	22	3	4	254
3	+2 1st YEAR SCIENCE	128	43	21	4	2	1	0	71
4	+2 2nd YEAR SCIENCE	128	66	33	8	3	0	2	112
5	+3 1st YEAR ARTS	128	32	87	14	12	1	2	148
6	+3 2nd YEAR ARTS	128	45	83	6	10	1	1	146
7	+3 3rd YEAR ARTS	128	43	64	10	7	2	0	126
8	+3 1st YEAR SCIENCE	96	51	41	4	1	0	1	98
9	+3 2nd YEAR SCIENCE	96	76	41	8	2	0	0	127
10	+3 3rd YEAR SCIENCE	96	61	35	6	0	0	0	102
11	+3 1st YEAR C OMMER CE	16	6	1	1	0	0	0	8
12	+3 2nd YEAR C OMMER CE	16	2	0	0	0	0	0	2
	<b>TOTAL</b>	<b>1472</b>	<b>611</b>	<b>614</b>	<b>125</b>	<b>74</b>	<b>11</b>	<b>11</b>	<b>1446</b>

**STUDENT STRENGTH 2018-19**

SI No.	STREAM	SANCTIO N STREN GTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	+2 1st	256	87	102	36	22	3	4	254

	YEAR ARTS								
2	+2 2nd YEAR ARTS	256	39	142	26	39	7	3	256
3	+2 1st YEAR SCIENCE	128	37	34	2	2	1	0	76
4	+2 2nd YEAR SCIENCE	128	49	29	7	2	1	0	88
5	+3 1st YEAR ARTS	128	43	64	10	7	2	0	126
6	+3 2nd YEAR ARTS	128	37	77	5	9	2	5	135
7	+3 3rd YEAR ARTS	128	48	62	8	21	1	0	140
8	+3 1st YEAR SCIENCE	96	61	35	6	0	0	0	102
9	+3 2nd YEAR SCIENCE	96	57	38	7	1	0	0	103
10	+3 3rd YEAR SCIENCE	96	47	33	9	4	1	0	94
	<b>TOTAL</b>	<b>1440</b>	<b>505</b>	<b>616</b>	<b>116</b>	<b>107</b>	<b>18</b>	<b>12</b>	<b>1374</b>

18.2 - Abstract position of GIA Salary statement is furnished below :-

Details Of GIA Salary Statement For The Year 2020-21 ( +3 )							
SI No.	Name & Designation	Gross Salary	GPF	PT	IT	Total Deduction	Net Salary
1	Dr Asit Kumar Jenamani , Reader In Odia	494121.00	0.00	800.00	0.00	800.00	493321.00
2	Binaya Narayan Sahu , Reader In Botany	1383956.00	204000.00	2500.00	88000.00	294500.00	1089456.00

3	Ashok Kumar Sahu , Reader In Physics	1355347.00	144000.00	2500.00	77000.00	223500.00	1131847.00
4	Dr Shasadhar Biswal , Lect In Pol Sci	2021191.00	50000.00	2500.00	552599.00	605099.00	1416092.00
5	Dipak Ranjan Biswal , Lect In Math	716125.00	90154.00	2500.00	20478.00	113132.00	602993.00
6	Dr Mahendra Kumar Swain , Lect In History	716125.00	90154.00	2500.00	20478.00	113132.00	602993.00
7	Salya Samal , Lect In Odia	720325.00	90154.00	2500.00	20478.00	113132.00	607193.00
8	Sikha Sial , Lect In Economics	647125.00	76737.00	2500.00	28700.00	107937.00	539188.00
9	Balacius Toppo , Lect In Pol Sci	647125.00	76737.00	2500.00	28700.00	107937.00	539188.00
10	Jashobanta Sahoo , Lect In Chemistry	643889.00	68449.00	2500.00	20564.00	91513.00	552376.00
11	Subhasmita Behera , Lect In Sanskrit	643289.00	68449.00	2500.00	20564.00	91513.00	551776.00
12	Nibedita Das , Lect In English	643215.00	68449.00	2500.00	20564.00	91513.00	551702.00
13	Saroj Kumar Sahu , Demonstrator In Physics	995160.00	240000.00	2500.00	22000.00	264500.00	730660.00
14	Sudhakar Sahu , Head Clerk	197005.00	0.00	600.00	0.00	600.00	196405.00
15	Sashibhusan Behera , Sr Clerk	577160.00	180000.00	2500.00	0.00	182500.00	394660.00
16	Bankanidhi Jenamani , Lab Attnd Chemistry	507674.00	120000.00	2500.00	0.00	122500.00	385174.00

17	Sagar Pradhan , Lab Attd Zoology	507674.00	240000.00	2500.00	0.00	242500.00	265174.00
18	Akshaya Kumar Biswal , Peon	484336.00	96000.00	2500.00	0.00	98500.00	385836.00
19	Rohita Kumar Samal , Peon	484336.00	72000.00	2500.00	0.00	74500.00	409836.00
20	Anirudha Sahoo , Peon	484336.00	138000.00	2500.00	0.00	140500.00	343836.00
21	Suresh Ch Sahoo , Peon	305901.00	48000.00	2275.00	0.00	50275.00	255626.00
22	Biswanath Jenamani , Watchman	484336.00	180000.00	2500.00	0.00	182500.00	301836.00
23	Gelli Gochayat , Lady Attd	132240.00	13224.00	0.00	0.00	13224.00	119016.00
	<b>Total</b>	<b>15791991.00</b>	<b>2354507.00</b>	<b>51175.00</b>	<b>920125.00</b>	<b>3325807.00</b>	<b>12466184.00</b>

**Details Of GIA Salary Statement For The Year 2018-19 ( +3 )**

SI No.	Name & Designation	Gross Salary
1	Dr Asit Kumar Jenamani , Reader In Odia	1264954.00
2	Binaya Narayan Sahu , Reader In Botany	1233659.00
3	Ashok Kumar Sahu , Reader In Physics	1090142.00
4	Dipak Ranjan Biswal , Lect In Math	670512.00
5	Dr Mahendra Kumar Swain , Lect In History	670512.00
6	Salya Samal , Lect In Odia	674712.00
7	Saroj Kumar Sahu , Demonstrator In Physics	841906.00
8	Sudhakar Sahu , Head Clerk	594248.00
9	Sashibhusan Behera , Sr Clerk	488630.00
10	Bankanidhi Jenamani , Lab Attnd	415380.00

Chemistry		
11	Sagar Pradhan , Lab Attd Zoology	415380.00
12	Akshaya Kumar Biswal , Peon	388239.00
13	Rohita Kumar Samal , Peon	388239.00
14	Anirudha Sahoo , Peon	388239.00
15	Suresh Ch Sahoo , Peon	283644.00
16	Biswanath Jenamani , Watchman	388239.00
17	Gelli Gochayat , Lady Attd	68880.00
18	I P Beuria, Lect in History	618628.00
19	Harihar Biswal, Lib Attend	53132.00
20	Kanhu Charan Biswal, Peon	356629.00
21	Sushil Kumar garnaik, Lect in Zoology	41234.00
22	Jagabandhu Nanda, Lect in sanskrit	93776.00
23	Biranchi Narayan Tripathy, Lect in english	369160.00
<b>Total</b>		<b>11798074.00</b>

**18.3 - Abstract position of GIA-17 Salary statement is furnished below :-**

Details Of GIA 17 Salary Statement For The Year 2020-21 ( +3 )				
SI No	Name & Designation	Gross Pay	PT	Net Payment
1	Bimal Pradhan , Lect In History	522273.00	2500.00	519773.00
2	Haramohan Sahu , Lect In Economics	522273.00	2500.00	519773.00
3	Dilip Kumar Garnaik , Lect In English	580909.00	2500.00	578409.00
4	Jayanta Charan Pati , Lect In Physics	580909.00	2500.00	578409.00
5	Sukanta Kumar Pati , Lect In Chemistry	580909.00	2500.00	578409.00
6	Kishore Kumar Prusty , Lect In Math	580909.00	2500.00	578409.00
7	Nirmal Chandra Panigrahi , Lect In Pol Sci	580909.00	2500.00	578409.00
8	Mamta Pal , Lect In Sanskrit	580909.00	2500.00	578409.00
9	Siba Sankar Das , Lect In Zoology	580909.00	2500.00	578409.00
10	Muralikishore	580909.00	2500.00	578409.00

	Jenamani , Lect In Odia			
11	Akshaya Kumar Patra , Lect In English	580909.00	2500.00	578409.00
12	Kumar Chandra Behera , Lect In Logic	580909.00	2500.00	578409.00
13	Suresh Ch Mishra , Lect In Education	580909.00	2500.00	578409.00
14	Bimal Kumar Sahu , Demonstrator In Physics	564257.00	2500.00	561757.00
15	Pandab Kumar Sahu , Demonstrator In Zoology	564257.00	2500.00	561757.00
16	Sudhanshu Sekhar Mishra , Demonstrator In Chemistry	564257.00	2500.00	561757.00
17	Biswaranjan , Demonstrator In Physics	564257.00	2500.00	561757.00
18	Dilip Kumar Sahu , Demonstrator In Biology	564257.00	2500.00	561757.00
19	Mangaraj Pradhan , Clerk Cum Typist	297250.00	2500.00	294750.00
20	Mukunda Chandra Sahu , Clerk Cum Typist	297250.00	2500.00	294750.00
21	Tripurari , Behera , Lab Attd Chemistry	279592.00	1500.00	278092.00
22	Ajit Behera , Gardener	179190.00	1000.00	178190.00
	<b>Total</b>	<b>11309112.00</b>	<b>52500.00</b>	<b>11256612.00</b>

**Details of GIA Salary Statement during the Year 2018-19**

SL NO.	Name/Designation	Grand Total
1	Dilip Kumar Garnaik, Lect. In Eng.	460706.00
2	Jayanta Nrayana Pati, Lect. In Phy.	495140.00
3	Sukanta Kumar Pati, Lect. In Chem.	495140.00
4	Kishor Kumar Prusty, Lect. In Math.	495140.00



5	Nirmal Chandra Panigrahi, Lect. In Pol.Sci.	495140.00
6	Mamata Pal, Lect. In Sans.	495140.00
7	Siba Sankar Das, Lect. In Zool.	495140.00
8	Bimal Kumar Sahu, Lect in Hist.	480926.00
9	Pandav Sahoo, Demon in Zool.	480926.00
10	Sudhandus Sakhar Mishra, Lect. in Chem.	480926.00
11	Mangaraj Pradhan, Clerk-cum-typist	252800.00
12	B.k.Prusty, Clerk-cum-cashier	252800.00
13	M.C.Sahoo, L.D.C	252800.00
14	Trpurari Behera, Lab. Attendant	237698.00
15	Nilakanta Jenamani, Peon	222558.00
16	Bimal Pradhan, Lect. in Hist.	247800.00
17	Harmohan Sahu, Lect. In Econ.	247800.00
	Refund to DHE	224937.00
	<b>Total</b>	<b>6813517.00</b>

**Details of GIA Salary Statement during the Year 2018-19(Plus Two)**

SL NO.	Name/Designation	Grand Total
1	M.K.Jenamani, Lect. In Odia	495140.00
2	S.C.Mishra, Lect. In Edu.	495140.00
3	A.K.Patra, Lect. In Eng.	495140.00
4	K.C.Behera, Lect. In Logic & Philosophy	495140.00
5	Biswo Ranjan, Demon in Phy.	480926.00
6	Dillip Kumar Sahoo, Demon in Biology	480926.00
7	Ajati Behera, Gradener	222558.00
8	Shashadhar Biswal, Lect. In Pol.Sci.	247800.00
	Refund to DHE	132063.00
	<b>Total</b>	<b>3544833.00</b>

**18.4 - Abstract position of Management Salary statement is furnished below :-**

Details Of Management Salary Statement For The Year 2020-21 (+2)				
SI No.	Name & Designation	Gross Salary	EPF	Net Salary
1	Krupasindhu Behera , Lect In IT	152556.00	15300.00	137256.00
2	Chandrakanta Sahu , DEO	183424.00	18630.00	164794.00

3	Akshaya Kumar Naik , Watchman	110005.00	11160.00	98845.00
4	Tuna Gochhayat , Sweeper	82505.00	8280.00	74225.00
	<b>Total</b>	<b>528490.00</b>	<b>53370.00</b>	<b>475120.00</b>

**Details Of Management Salary Statement For The Year 2020-21 (+3)**

SI No.	Name & Designation	Gross Salary	EPF	Net Salary
1	Subhalaxmi Dash , Lect In Botany	136192.00	13716.00	122476.00
2	Brajakishore Behera , Lect In Education	130711.00	13140.00	117571.00
3	Subrat Smrutiranjn Mishra , Lect In Chemistry	130711.00	13140.00	117571.00
4	Pabitrarnohan Behera , Asst Librarian	106634.00	10710.00	95924.00
5	Pritam Kumar Jenamani , Clerk Cum DEO	154695.00	15750.00	138945.00
6	Jitendra Biswal , Lab Attd	82564.00	8280.00	74284.00
7	Jinu Biswal , Lab Attd	71652.00	8280.00	63372.00
8	Kaberi Sahu , Peon	82564.00	8280.00	74284.00
9	Satyabhama Sahu , Lab Attd Physics	82564.00	8280.00	74284.00
	<b>Total</b>	<b>978287.00</b>	<b>99576.00</b>	<b>878711.00</b>

**Details Of Management Salary Statement For The Year 2018-19 (+2)**

SI No.	Name & Designation	Gross Salary
1	Krupasindhu Behera , Lect In IT	126943.00
2	Satyabhama Sahu, Lab Attend	65344.00
3	Akshaya Kumar Naik , Watchman	74844.00
4	Tuna Gochhayat , Sweeper	67844.00
5	Suprava Biswal, Lect in Odia	10701.00
	<b>Total</b>	<b>345676.00</b>

**Details Of Management Salary Statement For The Year 2018-19 (+3)**

SI No.	Name & Designation	Gross Salary
1	Subhalaxmi Dash , Lect In Botany	76664.00
2	Brajakishore Behera , Lect In Education	95334.00
3	Subrat Smrutiranjana Mishra , Lect In Chemistry	98903.00
4	Pabiramohan Behera , Asst Librarian	75793.00
5	Pritam Kumar Jenamani , Clerk Cum DEO	86034.00
6	Jitendra Biswal , Lab Attd	57304.00
7	Jinu Biswal , Lab Attd	57304.00
8	Kaberi Sahu , Peon	57304.00
	<b>Total</b>	<b>604640.00</b>

18.5 - Abstract position of Contractual Salary statement is furnished below :-

Contractual Salary Statement For The 2020-21 ( Plus Three)		
SI No.	Name & Designation	Net Salary
1	Santanu Naik , Lect In Odia	76000.00
2	Biranchi Kumar Prusty , Jr Clerk	118677.00
3	Samir Kumar Dehury , Jr Librarian	72000.00
4	Abinash Nayak , Clerk Cum DEO	74387.00
5	Pranaya Kumar Sahu , Lab Attd Physics	57067.00
6	Pravas Biswal , Peon	49000.00
7	Gundicha Behera , Watchman	17000.00
	<b>Total</b>	<b>464131.00</b>

Contractual Salary Statement For The 2018-19 ( Plus Three)		
SI No.	Name & Designation	Net Salary
1	Santanu Naik , Lect In Odia	62000.00
2	Samir Kumar Dehury , Jr Librarian	66350.00
3	Gundicha Behera , Watchman	7065.00
4	Silarani Sahu,lect in history	8000.00
5	Brajakishore Behera,Lect in Education	7000.00
6	Subrat Smruti Ranjan Mishra,Lct in	7500.00

	chemistry	
7	Srikanta mahapatra, Lect in Pol Sc	6000.00
8	Anil Kumar Samal,PET	58500.00
9	Shesadev Parida,lect in Zoology	8000.00
10	Priyanka Mishra,Lect in Zoology	16000.00
11	Rajashree sahu,Lect in Math	40000.00
12	Subhalaxmi singh,Lect in Pol Sc	56000.00
13	Sandip kumar kar,Lect in Eco	56838.00
14	narayan Behera,Lect in sankrit	45340.00
	<b>Total</b>	<b>444593.00</b>

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**

**19.1 - General provident Fund :-**

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

**19.2 - Details of EPF Deposit during the Year 2020-21.**

Details of EPF Deposit During 2020-21 ( MP ) (Plus Two)						
Sl. No.	Wage of Month	Date of Deposite	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	March-20	19.06.20	4544.00	4362.00	500.00	9406.00
2	April-20	19.06.20	4544.00	4362.00	500.00	9406.00
3	May-20	19.06.20	4544.00	4362.00	500.00	9406.00
4	June-20	12.10.20	4544.00	4362.00	500.00	9406.00
5	July-20	12.10.20	4544.00	4362.00	500.00	9406.00
6	August-20	12.10.20	4544.00	4362.00	500.00	9406.00
7	September-20	12.10.20	4544.00	4362.00	500.00	9406.00
8	October-20	13.11.20	4544.00	4362.00	500.00	9406.00
9	November-20	14.12.20	4544.00	4362.00	500.00	9406.00
10	December-20	14.01.21	4544.00	4362.00	500.00	9406.00
11	January-21	13.02.21	4900.00	4704.00	500.00	10104.00
12	February-21	08.03.21	4900.00	4704.00	500.00	10104.00
13	March-21	31.03.21	4900.00	4704.00	500.00	10104.00
<b>TOTAL</b>			<b>60140.00</b>	<b>57732.00</b>	<b>6500.00</b>	<b>124372.00</b>

**Details of EPF Deposit During 2020-21 (GIA 17) ( Plus Two)**

Sl. No.	Wage of Month	Date of Deposite	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	March-20	19.06.20	15968.00	15473.00	1096.00	32537.00
2	April-20	29.06.20	15968.00	15473.00	1096.00	32537.00
3	May-20	29.06.20	15968.00	15473.00	1096.00	32537.00
4	June-20	23.10.20	15968.00	15473.00	1096.00	32537.00
5	July-20	23.10.20	15968.00	15473.00	1096.00	32537.00
6	August-20	28.10.20	15968.00	15473.00	1096.00	32537.00
7	September-20	28.10.20	15968.00	15473.00	1096.00	32537.00
8	October-20	13.11.20	15968.00	15473.00	1096.00	32537.00
9	November-20	14.12.20	14832.00	14382.00	1019.00	30233.00
10	December-20	14.01.21	14832.00	14382.00	1019.00	30233.00
11	January-21	13.02.21	14832.00	14382.00	1019.00	30233.00
12	February-21	13.03.21	14832.00	14382.00	1019.00	30233.00
<b>TOTAL</b>			<b>187072.00</b>	<b>181312.00</b>	<b>12844.00</b>	<b>381228.00</b>
<b>Grand Total</b>			<b>247212.00</b>	<b>239044.00</b>	<b>19344.00</b>	<b>505600.00</b>

**Details of EPF Deposit During 2020-21 ( MP ) ( Plus Three)**

Sl. No.	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	March-20	19.06.20	8438.00	8100.00	574.00	17112.00
2	April-20	19.06.20	8438.00	8100.00	574.00	17112.00
3	May-20	19.06.20	8438.00	8100.00	574.00	17112.00
4	June-20	12.10.20	8438.00	8100.00	574.00	17112.00
5	July-20	12.10.20	8438.00	8100.00	574.00	17112.00
6	August-20	12.10.20	8438.00	8100.00	574.00	17112.00
7	September-20	12.10.20	8438.00	8100.00	574.00	17112.00
8	October-20	13.11.20	8438.00	8100.00	574.00	17112.00
9	November-20	14.12.20	8438.00	8100.00	574.00	17112.00
10	December-20	14.01.21	8438.00	8100.00	574.00	17112.00
11	January-21	13.02.21	9263.00	8892.00	630.00	18785.00
12	February-21	08.03.21	9263.00	8892.00	630.00	18785.00
13	March-21	31.03.21	9263.00	8892.00	630.00	18785.00
<b>TOTAL</b>			<b>112169.00</b>	<b>107676.00</b>	<b>7630.00</b>	<b>208690.00</b>

**Details of EPF Deposit During 2020-21 (GIA 17) ( Plus Three)**

Sl. No.	Wage of	Date of	Employer's	Employee's	Admin	TOTAL
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	Month	Deposit	Share	Share	Charges	
1	March-20	29.06.20	33526.00	32473.00	2300.00	68299.00
2	April-20	29.06.20	33526.00	32473.00	2300.00	68299.00
3	May-20	29.06.20	33526.00	32473.00	2300.00	68299.00
4	June-20	23.10.20	33526.00	32473.00	2300.00	68299.00
5	July-20	28.10.20	33526.00	32473.00	2300.00	68299.00
6	August-20	28.10.20	33526.00	32473.00	2300.00	68299.00
7	September-20	28.10.20	33526.00	32473.00	2300.00	68299.00
8	October-20	13.11.20	33526.00	32473.00	2300.00	68299.00
9	November-20	14.12.20	33526.00	32473.00	2300.00	68299.00
10	December-20	14.01.20.	33526.00	32473.00	2300.00	68299.00
11	January-21	13.02.21	33526.00	32473.00	2300.00	68299.00
12	February-21	13.03.21	33526.00	32473.00	2300.00	68299.00
<b>TOTAL</b>			<b>402312.00</b>	<b>389676.00</b>	<b>27600.00</b>	<b>819588.00</b>
<b>Grand Total</b>			<b>514481.00</b>	<b>497352.00</b>	<b>35230.00</b>	<b>1028278.00</b>

**Details Of Deposited For The Year 2018-19 (+2 MP)**

SL NO.	Wage Of Month	Date Of Deposited	Employer Share	Employee Share	Admin Charges	Total
1	Mar-18	11.04.2018	3150.00	3024.00	415.00	6589.00
2	Apr-18	08.05.2018	3150.00	3024.00	415.00	6589.00
3	May-18	11.06.2018	3150.00	3024.00	415.00	6589.00
4	Jun-18	13.07.2018	2625.00	2520.00	379.00	5524.00
5	Jul-18	14.08.2018	2625.00	2520.00	379.00	5524.00
6	Aug-18	11.09.2018	3063.00	2940.00	410.00	6413.00
7	Sep-18	13.10.2018	3063.00	2940.00	410.00	6413.00
8	Oct-18	03.11.2018	3063.00	2940.00	410.00	6413.00
9	Nov-18	11.12.2018	3063.00	2940.00	410.00	6413.00
10	Dec-18	10.01.2019	3063.00	2940.00	500.00	6503.00
11	Jan-19	07.02.2019	3313.00	3180.00	500.00	6993.00
12	Feb-19	13.03.2019	3313.00	3180.00	500.00	6993.00
		<b>TOTAL</b>	<b>36641.00</b>	<b>35172.00</b>	<b>5143.00</b>	<b>76956.00</b>

**Details Of EPF Deposited For The Year 2018-19 (+2 New GIA)**

SL.NO	Wage of Month	Date of Deposite	Employer Share	Employee Share	Admin Chrages	Total
1	Mar-18	11.04.2018	18463.00	17893.00	1466.00	37822.00
2	Apr-18	08.05.2018	18463.00	17893.00	1466.00	37822.00

3	May-18	11.06.2018	18463.00	17893.00	1466.00	37822.00
4	Jun-18	13.07.2018	18463.00	17893.00	1466.00	37822.00
5	Jul-18	14.08.2018	18463.00	17893.00	1466.00	37822.00
6	Aug-18	11.09.2018	18463.00	17893.00	1466.00	37822.00
7	Sep-18	13.10.2018	18463.00	17893.00	1466.00	37822.00
8	Oct-18	03.11.2018	18463.00	17893.00	1466.00	37822.00
9	Nov-18	11.12.2018	18463.00	17893.00	1466.00	37822.00
10	Dec-18	10.01.2019	18463.00	17893.00	1266.00	37622.00
11	Jan-19	07.02.2019	18463.00	17893.00	1266.00	37622.00
12	Feb-19	13.03.2019	18463.00	17893.00	1266.00	37622.00
		<b>Total</b>	<b>221556.00</b>	<b>214716.00</b>	<b>16992.00</b>	<b>453264.00</b>
		<b>Grand Total</b>	<b>258197.00</b>	<b>249888.00</b>	<b>22135.00</b>	<b>530220.00</b>

**Details Of Deposited For The Year 2018-19 (+3 New GIA)**

SL NO	Wage Of Month	Date Of Deposite	Employer Share	Employee Share	Admin Charges	Total
1	Mar-18	11.04.2018	35951.00	34802.00	2665.00	73418.00
2	Apr-18	08.05.2018	35951.00	34802.00	2665.00	73418.00
3	May-18	11.06.2018	35951.00	34802.00	2665.00	73418.00
4	Jun-18	13.07.2018	35951.00	34802.00	2665.00	73418.00
5	Jul-18	14.08.2018	35951.00	34802.00	2665.00	73418.00
6	Aug-18	11.09.2018	35951.00	34802.00	2665.00	73418.00
7	Sep-18	13.10.2018	35951.00	34802.00	2665.00	73418.00
8	Oct-18	03.11.2018	35951.00	34802.00	2665.00	73418.00
9	Nov-18	11.12.2018	35951.00	34802.00	2665.00	73418.00
10	Dec-18	10.01.2019	35951.00	34802.00	2465.00	73218.00
11	Jan-19	07.02.2019	35951.00	34802.00	2465.00	73218.00
12	Feb-19	13.03.2019	35951.00	34802.00	2465.00	73218.00
		<b>Total</b>	<b>431412.00</b>	<b>417624.00</b>	<b>31380.00</b>	<b>880416.00</b>

**Details Of EPF Deposited For The Year 2018-19 (+3 MP)**

SL NO.	Wage Of Month	Date Of Deposite	Employer Share	Employee Share	Admin Charges	Total
1	Mar-18	11.04.2018	3924.00	3767.00	467.00	8158.00
2	Apr-18	08.05.2018	3924.00	3767.00	467.00	8158.00
3	May-18	11.06.2018	3924.00	3767.00	467.00	8158.00
4	Jun-18	13.07.2018	3924.00	3767.00	467.00	8158.00
5	Jul-18	14.08.2018	5737.00	5507.00	590.00	11834.00
6	Aug-18	11.09.2018	6549.00	6288.00	643.00	13480.00
7	Sep-18	13.10.2018	6549.00	6288.00	643.00	13480.00

8	Oct-18	03.11.2018	6549.00	6288.00	643.00	13480.00
9	Nov-18	11.12.2018	6549.00	6288.00	643.00	13480.00
10	Dec-18	10.01.2019	6550.00	6288.00	500.00	13338.00
11	Jan-19	07.02.2019	6988.00	6708.00	500.00	14196.00
12	Feb-19	13.03.2019	6988.00	6708.00	500.00	14196.00
		<b>TOTAL</b>	<b>68155.00</b>	<b>65431.00</b>	<b>6530.00</b>	<b>140116.00</b>
		<b>Grand Total</b>	<b>499567.00</b>	<b>483055.00</b>	<b>37910.00</b>	<b>1020532.00</b>

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

**20.1 - General Remarks:-**

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

**20.2 - General Observation detecting during the period of Audit-**

1. Since Accounts review is made after recording of transactions in books of accounts(Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.
2. The college should maintain the cash book on daily basis.
3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.
4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.
5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.
6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel



on monthly basis.

7. Physical verification of all assets (furniture, Office equipment, computers, lab equipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.

8. It is advised that for the sake of better internal control and easy maintenance of accounts, the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.

9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.

10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.

11. The management should take necessary and timely steps to recover the amounts given as advance.

As a result of this Audit transactions involving a sum of Rs 281681.00 are held under objection which include an amount of Rs 222790.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	222790.00	222790.00	222790.00	0.00	0.00	
2	13.1	0.00	58891.00	0.00	0.00	0.00	
<b>Total</b>		<b>222790.00</b>	<b>281681.00</b>	<b>222790.00</b>	<b>0.00</b>	<b>0.00</b>	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
				<b>Total</b>	

**Audit Certificate**

Cetrified that the accounts of **Hindol College, Khajuriakota** for the financial year **2020-2021 2018-2019** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .