

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College

Audit Report No : 587820/AR/2020-2021-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Hindol College, Khajuriakota
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	Dr Asit Kumar Jenamani , PRINCIPAL IC , Reader In Odia From 01.05.17 to 30.06.20 Dr Shashadhar Biswal , Reader In Pol Sci ,From 01.07.20 to Continuing Till Date
	Name of the Local Authority at the time of Audit :	Dr Shashadhar Biswal , Reader In Pol Sci ,From 01.07.20 to Continuing Till Date
4	Duration of Audit :	21-11-2020 To 11-02-2021 (Mandays Consumed :-)
5	Name of the Auditors :	JBMT AND ASSOCIATES 320232E - Lead Auditor
6	Name of the Reviewing Officer :	BIJAY KUMAR PATTANAIAK(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	25-02-2021
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 :	26-02-2021

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		

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 3 General Cash Book	21.11.20	1365	1365	116	No Discrepancies
2	Plus 2 Reciept Book	21.11.20	0	0	161	No Discrepancies
3	Plus 3 Reciept Book	21.11.20	49	49	161	No Discrepancies
4	Miscellaneous Receipt Books	21.11.20	NIL	NIL	NA	No Discrepancies
5	Plus 2 General Cash Book	21.11.20	30	30	92	No Discrepancies
6	ServicePostage Stamps	21.11.20	708	708	24	No Discrepancies

Comments

Details of Closing Balance and Comments:-

The physically verification of CASH IN HAND (liquid cash) in Plus 2 General cash book & Plus 3 General cash book for the year 2019-20 of the Hindol College , Khajurikata was found cash of Rs. 30.00/ & 1365.00/- which is recorded as Rs. 30.00/ & 1365.00/- in the same General Cash Book as on 21.11.2020.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) 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 21.11.20.

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 2018-19.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.

Retention of cash for more than Rs.1000.00 is objectionable to kept in college chest instead of deposit the same in bank daily basis, however the principal is suggested not to kept any liquid cash in college.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

Comments

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

1. Property Register
2. Annual abstract register of Receipt & Expenditure

3. 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 - 2019-2020

SIno	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	Vocational Cash Book	01-04-2019	155770.84	5356.00	161126.84	185.00	31-03-2020	160941.84	31-03-2020	160941.84	0.00	
2	Plus Two SAMS Cash Book	01-04-2019	11740.85	116493.00	128233.85	48640.00	31-03-2020	79593.85	31-03-2020	79593.85	0.00	
3	NIOS -1	01-04-2019	94495.00	3254.00	97749.00	0.00	31-03-2020	97749.00	31-03-2020	97749.00	0.00	
4	NIOS -2	01-04-2019	93551.00	3221.00	96772.00	0.00	31-03-2020	96772.00	31-03-2020	96772.00	0.00	
5	Plus Two General Cash Book	01-04-2019	323314.64	447050.21	770364.85	521814.40	31-03-2020	248550.45	31-03-2020	248550.45	0.00	
6	Plus Three SAMS Cash Book	01-04-2019	248163.10	31793.00	279956.10	96345.50	31-03-2020	183610.60	31-03-2020	183610.60	0.00	
7	NSS Cash	01-04-2019	7568.00	19777.00	27345.00	14775.00	31-03-2020	12570.00	31-03-2020	12570.00	0.00	

8	UGC Cash Book	01-04-2 019	50852. 00	680779 .00	731631 .00	247064 .00	31-03-2 020	484567 .00	31-03-2 020	484567 .00	0.00
9	IDP Cash Book	01-04-2 019	768683 .50	366847 8.00	443716 1.50	109669 8.22	31-03-2 020	334046 3.28	31-03-2 020	334046 3.28	0.00
10	Plus Three Genera l cash Book	01-04-2 019	504014 6.36	309604 09.14	360005 55.50	312201 77.24	31-03-2 020	478037 8.26	31-03-2 020	478037 8.26	0.00
	GRAN D TOTAL		970411 7.05	399600 62.25	496641 79.30	379420 28.96		117221 50.34		117221 50.34	0.00

Comments						
Details of Closing Balance As On 31.03.2020 (Plus Two General)						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	VOCATIONAL	0.00	160941.84	0.00	0.00	160941.84
2	PLUS TWO SAMS	0.00	79593.85	0.00	0.00	79593.85
3	NIOS 1	0.00	97749.00	0.00	0.00	97749.00
4	NIOS 2	0.00	96772.00	0.00	0.00	96772.00
5	GENERAL PLUS TWO	0.00	2220059.51	125000.00	140445.00	2485504.51
	Total	0.00	2655116.20	125000.00	140445.00	2920561.20
Details of Closing Balance As On 31.03.2020 (Plus Three General)						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	PLUS THREE SAMS	0.00	183610.60	0.00	0.00	183610.60
2	NSS	0.00	12570.00	0.00	0.00	12570.00
3	UGC	0.00	484567.00	0.00	0.00	484567.00
4	IDP	0.00	3340463.28	0.00	0.00	3340463.28
5	GENERAL PLUS THREE	0.00	4395204.26	235000.00	150174.00	4780378.26
	TOTAL	0.00	8416415.14	235000.00	150174.00	8801589.14
	Grand Total	0.00	11071531.34	360000.00	290619.00	11722150.34
Statement Showing Head-wise Receipt & Payment of the college during the Year 2019-20 (Plus Two)						
A	+2 Cash Book					

Sl.no.	Head of Accounts	Opening balance as on 01.04.2019	Receipt during the year 2019-20	Total	Expenditure during the year 2019-20	Closing Balance as on 31.03.2020
I	Govt. Grant(Recurring)					
1	GIA-17 salary	0.00	1442718.00	1442718.00	1272218.00	170500.00
	Total	0.00	1442718.00	1442718.00	1272218.00	170500.00
II	Internal Sources					
1	Fees & fines	0.00	42315.00	42315.00	42315.00	0.00
	Total	0.00	42315.00	42315.00	42315.00	0
III	Students fund					
1	Development Fund	1412500.00	1629995.00	3042495.00	2934235.00	108260.00
2	CHSE Certificate	0.00	43130.00	43130.00	34575.00	8555.00
3	CHSE Exam Fee	0.00	227700.00	227700.00	169665.00	58035.00
4	College Development Council	0.00	6880.00	6880.00	4300.00	2580.00
5	SSG/SSW	0.00	6880.00	6880.00	5800.00	1080.00
6	Student-aid-fund	0.00	20640.00	20640.00	4000.00	16640.00
7	EMH Fees	0.00	58650.00	58650.00	41560.00	17090.00
8	Common Room	0.00	13760.00	13760.00	9226.00	4534.00
9	Proctorial Fees	0.00	6880.00	6880.00	6300.00	580.00
10	College Calendar/Magazine	0.00	34400.00	34400.00	29485.00	4915.00
11	Games & Sports	0.00	76620.00	76620.00	60773.00	15847.00
12	Corpus Fund	0.00	19550.00	19550.00	0.00	19550.00
13	DSA	0.00	20640.00	20640.00	18000.00	2640.00
14	Cultural Association	0.00	34230.00	34230.00	0.00	34230.00
15	College Union	0.00	27690.00	27690.00	0.00	27690.00
16	Identity/Library Card	0.00	23460.00	23460.00	19504.00	3956.00
17	Library Fee	0.00	67065.00	67065.00	28000.00	39065.00
18	Medical fee	0.00	6880.00	6880.00	5350.00	1530.00
19	Science Society	0.00	2010.00	2010.00	0.00	2010.00
20	Faculty Welfare	0.00	6880.00	6880.00	5700.00	1180.00

21	NSS	0.00	6880.00	6880.00	3682.00	3198.00
22	Red Cross	0.00	10790.00	10790.00	0.00	10790.00
23	E-Education	0.00	34400.00	34400.00	0.00	34400.00
24	Cycle Stand	0.00	6880.00	6880.00	0.00	6880.00
25	Recognition Fee	0.00	31740.00	31740.00	18300.00	13440.00
26	Registration Fee	0.00	45903.00	45903.00	158379.00	-112476.00
27	Affiliation Fee	0.00	39840.00	39840.00	8825.00	31015.00
28	Academic Fee	0.00	25490.00	25490.00	16470.00	9020.00
29	Syllabus Fee	0.00	15640.00	15640.00	3660.00	11980.00
30	NCC Fee	0.00	20640.00	20640.00	11710.00	8930.00
31	Jayanti/Flag Day	0.00	6880.00	6880.00	0.00	6880.00
32	Sports Fee	0.00	0.00	0.00	0.00	0.00
33	Literacy & Cultural Fee	0.00	43920.00	43920.00	43920.00	0.00
34	College Exam Fee	0.00	0.00	0.00	0.00	0.00
35	CLC Fee	0.00	28080.00	28080.00	0.00	28080.00
	Total	1412500.00	2651013.00	4063513.00	3641419.00	422094.00
VIII	Miscellaneous			0.00		0.00
1	Bank Interest	0.00	64374.11	64374.11	0.00	64374.11
2	TDS	0.00	0.00	0.00	0.00	0.00
3	Laboratory	0.00	0.00	0.00	0.00	0.00
4	Refund of E-Admission fee	0.00	0.00	0.00	0.00	0.00
5	YRC	0.00	0.00	0.00	0.00	0.00
6	EPF (Employee Share)	0.00	246078.00	246078.00	238188.00	7890.00
7	Unclassified Balance	1820646.40	0.00	1820646.40	0.00	1820646.40
8	Royalty	0.00	6534.00	6534.00	6534.00	0.00
9	Labour Cess	0.00	17470.00	17470.00	17470.00	0.00
	Total	1820646.40	334456.11	2155102.51	262192.00	1892910.51
IX	Vocational	155770.84	5356.00	161126.84	185.00	160941.84
X	Plus Two SAMS	11740.85	116493.00	128233.85	48640.00	79593.85
XI	NIOS 1	94495.00	3254.00	97749.00	0.00	97749.00
XII	NIOS 2	93551.00	3221.00	96772.00	0.00	96772.00
	Total	355557.69	128324.00	483881.69	48825.00	435056.69

	Grand Total	3588704.09	4598826.11	8187530.20	5266969.00	2920561.20
B	Details of Financial statement during the Year 2019-2020 (Plus Three)					
Sl.no.	Head of Accounts	Opening balance as on 01.04.2019	Receipt during the year 2019-20	Total	Expenditure during the year 2019-20	Closing Balance as on 31.03.2020
I	Govt. Grant(Recurring)					
1	Salary of GIA Staff	0.00	13277069.00	13277069.00	13277069.00	0.00
2	GIA-17 Salary	0.00	11176578.00	11176578.00	10439688.00	736890.00
	Total	0.00	24453647.00	24453647.00	23716757.00	736890.00
II	UGC(GRANT)					
A	UGC					
2	Womens Hostel	0.00	600000.00	600000.00	247064.00	352936.00
3	Physics seminar	0.00	0.00	0.00	0.00	0.00
4	Plan Development Grant	0.00	63119.00	63119.00	0.00	63119.00
5	IQAC	0.00	0.00	0.00	0.00	0.00
6	MRP	0.00	0.00	0.00	0.00	0.00
7	Interest	0.00	17660.00	17660.00	0.00	17660.00
8	Diversion to +3 Cash book	0.00	0.00	0.00	0.00	0.00
9	Unclassified Balance	50852.00	0.00	50852.00	0.00	50852.00
	TOTAL	50852.00	680779.00	731631.00	247064.00	484567.00
B	IDP Grant					
	IDP Grant	768683.50	3668478.00	4437161.50	1096698.22	3340463.28
	Total	768683.50	3668478.00	4437161.50	1096698.22	3340463.28
III	Govt. Grant(Non Recuring)					
1	Infrastructure Grant	0.00	1250000.00	1250000.00	0.00	1250000.00
	Total	0.00	1250000.00	1250000.00	0.00	1250000.00
IV	Other than Grant					
1	GIS	0.00	0.00	0.00	0.00	0.00
2	Valuation Zone	0.00	390000.00	390000.00	382664.00	7336.00
3	Nodal Exam	0.00	20800.00	20800.00	20800.00	0.00
4	Self defence	0.00	0.00	0.00	0.00	0.00
	Total	0.00	410800.00	410800.00	403464.00	7336.00

V	Internal Sources					
1	Fees & fines	0.00	40130.00	40130.00	40130.00	0
	Total	0.00	40130.00	40130.00	40130.00	0
VI	Students fund					
1	Development Fund	3010500.00	2291667.00	5302167.00	5182643.50	119523.50
2	Seminar Fee	0.00	77900.00	77900.00	69152.00	8748.00
3	College Exam Fee	0.00	1105330.00	1105330.00	865984.72	239345.28
4	College Development Council	0.00	6640.00	6640.00	7360.00	-720.00
5	SSG/SSW	0.00	6640.00	6640.00	0.00	6640.00
6	Student-aid-fund	0.00	19920.00	19920.00	2750.00	17170.00
7	Migration Fees	0.00	41550.00	41550.00	0.00	41550.00
8	Common Room	0.00	13280.00	13280.00	0.00	13280.00
9	Proctorial Fees	0.00	14760.00	14760.00	0.00	14760.00
10	College Calendar/Magazine	0.00	33200.00	33200.00	88452.00	-55252.00
11	Games & Sports	0.00	79680.00	79680.00	82145.00	-2465.00
12	Corpus Fund	0.00	29430.00	29430.00	0.00	29430.00
13	DSA	0.00	19920.00	19920.00	0.00	19920.00
14	Cultural Association	0.00	33200.00	33200.00	0.00	33200.00
15	College Union	0.00	26560.00	26560.00	0.00	26560.00
16	Identity/Library Card	0.00	16440.00	16440.00	14575.00	1865.00
17	Library Fee	0.00	85970.00	85970.00	59284.02	26685.98
18	Medical fee	0.00	6640.00	6640.00	0.00	6640.00
19	Science Society	0.00	2970.00	2970.00	0.00	2970.00
20	Faculty Welfare	0.00	6640.00	6640.00	0.00	6640.00
21	NSS	0.00	6640.00	6640.00	8822.00	-2182.00
22	Red Cross	0.00	6640.00	6640.00	0.00	6640.00
23	E-Education	0.00	41740.00	41740.00	0.00	41740.00
24	Cycle Stand	0.00	31300.00	31300.00	0.00	31300.00
25	Recognition & Affiliation Fee	0.00	59760.00	59760.00	39000.00	20760.00
26	Registration	0.00	62645.00	62645.00	105100.00	-42455.00

	Fee					
27	Syllabus Fee	0.00	16440.00	16440.00	2750.00	13690.00
28	NCC Fee	0.00	19920.00	19920.00	11850.00	8070.00
29	Jayanti/Flag Day	0.00	6640.00	6640.00	5500.00	1140.00
30	CLC Fee	0.00	19700.00	19700.00	0.00	19700.00
	Total	3010500.00	4189762.00	7200262.00	6545368.24	654893.76
VII	Miscellaneous					
1	Bank Interest	0.00	91460.14	91460.14	0.00	91460.14
2	Misc. Receipt	0.00	0.00	0.00	0.00	0.00
3	AISHE	0.00	0.00	0.00	0.00	0.00
4	Royalty	0.00	9814.00	9814.00	9814.00	0.00
5	Labour Cess	0.00	23644.00	23644.00	23644.00	0.00
6	Transfer to UGC	0.00	0.00	0.00	0.00	0.00
7	Refund of E-admission Fees	0.00	0.00	0.00	0.00	0.00
8	Transfer from UGC	0.00	0.00	0.00	0.00	0.00
9	EPF (Employee Share)	0.00	491152.00	491152.00	481000.00	10152.00
11	Unclassified Balance	2029646.36	0.00	2029646.36	0.00	2029646.36
	Total	2029646.36	616070.14	2645716.50	514458.00	2131258.50
VIII	Other Cash Book					
1	NSS	7568.00	19777.00	27345.00	14775.00	12570.00
2	Plus Three SAMS	248163.10	31793.00	279956.10	96345.50	183610.60
	Total	255731.10	51570.00	307301.10	111120.50	196180.60
	Grand Total	6115412.96	35361236.14	41476649.10	32675059.96	8801589.14
	Grand Total (A+B)	9704117.05	39960062.25	49664179.30	37942028.96	11722150.34

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 2019-2020. 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 - 431624

Slno	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 KHAJU RIKATA	31083402602	01-04-2019	183610.60	31-03-2020	183610.60	0.00	
2	SBI KHAJU RIKATA	31241562986	01-04-2019	79593.85	31-03-2020	79593.85	0.00	
3	SBI KHAJU RIKATA	34691640429	01-04-2019	12570.00	31-03-2020	12570.00	0.00	
4	SBI KHAJU RIKATA	11624708117	01-04-2019	160941.84	31-03-2020	160941.84	0.00	
5	CANARA KHAJURIKATA	340101012408	01-04-2019	484567.00	31-03-2020	484567.00	0.00	
6	SBI KHAJU RIKATA	35658670207	01-04-2019	1794475.29	31-03-2020	1794475.29	0.00	
7	CANARA HINDOL	0340161002705	01-04-2019	315421.88	31-03-2020	315421.88	0.00	
8	SBI KHAJU RIKATA	11624706222	01-04-2019	25222.20	31-03-2020	25222.20	0.00	
9	SBI KHAJU RIKATA	34484959654	01-04-2019	9275.81	31-03-2020	9275.00	0.81	
10	SBI KHAJU RIKATA	35658676606	01-04-2019	391087.02	31-03-2020	391087.02	0.00	
11	SBI KHAJU RIKATA	11624706200	01-04-2019	830498.85	31-03-2020	830498.85	0.00	
12	SBI KHAJU RIKATA	11624705025	01-04-2019	3163648.03	31-03-2020	3163648.03	0.00	
13	SBI DHEN KANAL	10993971115	01-04-2019	54384.50	31-03-2020	54384.50	0.00	
14	SBI KHAJU RIKATA	37642925514	01-04-2019	0.00	31-03-2020	0.00	0.00	
15	ANDHRA	070410011004471	01-04-2019	31251.00	31-03-2020	31251.00	0.00	
16	SBI KHAJU RIKATA	37642925514	01-04-2019	3343655.28	31-03-2020	3340463.28	3192.00	
17	SBI KHAJU RIKATA	37775490624	01-04-2019	97749.00	31-03-2020	97749.00	0.00	

18	SBI KHAJU RIKATA	377755001 89	01-04-2019	96772.00	31-03-2020	96772.00	0.00	
	GRAND TOTAL			11074724.1 5		11071531.3 4	3192.81	

Reconciliation		
Bank Reconciliation Statement As On 2019-20		
SBI A/C NO-37642925514		
Balance as per Cash Book		3340463.28
ADD:-Cheque Issued but not presented in to bank		
Chq No-976221,Dt:-21.03.20	3192.00	
TOTAL	3192.00	3192.00
As per Pass book		3343655.28

PARA: 6 **STOCK POSITION**

Hindol College, Khajuriakota - 431624

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two General Library Book	3351	125	0	3476.00	3476	
2	Plus Three Library Book	5701	692	0	6393.00	6393	
3	UGC Library Book	2608	0	0	2608.00	2608	
4	IDP Library Book	0	1044	0	1044.00	1044	

Comments

GENERAL STOCK POSITION AS ON 31.03.2020 (+2)						
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB As Per Stock Register
1	IRON BENCH- CUM-DESK	0	60	0	60	60
2	CEILING FAN	0	14	0	14	14

3	CCTV CAMERA	24	4	0	28	28
4	TV	1	0	0	1	1
5	WOODEN TEAPOY	0	4	0	4	4
6	STAND FAN	0	1	0	1	1
TOTAL(A)		25	83	0	108	108

GENERAL STOCK POSITION AS ON 31.03.2020 (+3)

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB As Per Stock Register
1	IRON BENCH-CUM-DESK	291	45	0	336	336
2	WOODEN BENCH-CUM-DESK	12	0	0	12	12
3	TABLE & PRACTICAL TABLE	87	0	0	87	87
4	IRON RACKS	29	0	0	29	29
5	COMPUTERS	22	0	0	22	22
6	PRINTERS	7	1	0	8	8
7	IRON CHAIR	54	0	0	54	54
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	55	11	0	66	66
12	XEROX MACHINE	3	0	0	3	3
13	LIGHT STAND	1	0	0	1	1
TOTAL(B)		715	57	0	772	772

GENERAL SPORTS STOCK POSITION AS ON 31.03.2020

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
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
	TOTAL	145	0	0	145	145

IDP STOCK POSITION AS ON 31.03.2020

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	0	0	2	2
3	LAPTOP	1	0	0	1	1
4	FIRE EXTINGUISHER	8	0	0	8	8
5	FIRST AID BOX	2	0	0	2	2
6	OPTICAL FIBER	0	1	0	1	1
7	TRANSFORMER	0	1	0	1	1
8	2 HP WATER PUMP SET	0	1	0	1	1
	TOTAL	15	3	0	18	18

IDP SPORTS STOCK POSITION AS ON 31.03.2020

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

	TOTAL	29	0	0	29	29
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UGC STOCK POSITION AS ON 31.03.2020						
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	REFRIGERATOR	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	16	0	0	16	16

	DINNING CHAIR					
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
	TOTAL	459	0	0	459	459

UGC STOCK POSITION AS ON 31.03.2020						
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
	TOTAL	9	0	0	9	9

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 2018-19 **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 - 431624

S/no	Opening Balance	Opening Balance(Encashe	Amount Total(In Rs:)	Amount Invested	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Differenc e(In Rs:)	Remarks
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	of Invest ment as on (DD MM YYYY)	In Rs:)	d during the Year under Audit(In Rs:)		during the Year under Audit(In Rs:)	as per (DD MM YYYY) Audit	Audit(In Rs:)	as per (DD MM YYYY) I nvestme nt Ledger	Investm ent Ledg er(In Rs:)		
1	01-04-20 19	125000. 00	100000. 00	25000.0 0	100000. 00	31-03-20 20	125000. 00	31-03-20 20	125000. 00	0.00	
2	01-04-20 19	235000. 00	0.00	235000. 00	0.00	31-03-20 20	235000. 00	31-03-20 20	235000. 00	0.00	
	GRAND TOTAL	360000. 00	100000. 00	260000. 00	100000. 00		360000. 00		360000. 00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF FIXED DEPOSIT 2019-20 (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
	TOTAL	125000.00				210924.00	

DETAILS OF FIXED DEPOSIT 2019-20 (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	25000.00	03.10.09	7.50%	06.10.19	52559.00	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 4030100000 1	100000.00	20.11.18	6.25%	19.11.28	100000.00	Pledged to UU
	TOTAL	235000.00				262559.00	
	Grand Total	360000.00				473483.00	

The principal is suggested to make renewal the FDR's and be produced to next Audit for verification.

PARA: 8 ADVANCE

Hindol College, Khajuriakota - 2019-2020

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	01-04-2019	Plus Two General Cash Book	692946.00	407071.00	1100017.00	959572.00	31-03-2020	140445.00	31-03-2020	140445.00	0.00	
2	01-04-2019	Plus Three General Cash Book	690024.00	762678.00	1452702.00	1301437.00	31-03-2020	151265.00	31-03-2020	151265.00	0.00	
3	01-04-2019	Plus Two SAMS Cash Book	0.00	6000.00	6000.00	6000.00	31-03-2020	0.00	31-03-2020	0.00	0.00	
4	01-04-2019	Plus Three SAMS Cash Book	0.00	6000.00	6000.00	6000.00	31-03-2020	0.00	31-03-2020	0.00	0.00	
GRAND TOTAL			1382970.00	1181749.00	2564719.00	2273009.00		291710.00		291710.00	0.00	

Comments :

Year Wise Break Up Of Outstanding Advance As On 31.03.20

Year	Amount
2018-19	1091.00
2019-20	290619.00
Total	291710.00

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(Plus Two 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
	2018-19								
1	Akshaya Kumar Patra , Lect In English	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
2	Murali Kishore Jenamani , Lect In Odia	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
3	Suresh Ch Mishra , Lect In Education	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
4	Kumar Chandra Behera , Lect In Logic	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
5	Biswaranjan , Demonstrator In Physics	2351.00	06.02.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
		2351.00	13.03.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
6	Dillip Kumar Sahu , Demonstrator In Biology	2351.00	06.02.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
		2351.00	13.03.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
7	Ajati Behera , Gardener	1091.00	06.02.19	0.00	1091.00	20.06.19	1091.00	0.00	Salary Advance
		1091.00	13.03.19	0.00	1091.00	20.06.19	1091.00	0.00	Salary Advance
8	Pandav Sahoo , Demonstrator In Zoology	9000.00	11.09.18	0.00	9000.00	14.08.19	9000.00	0.00	Puja
9	Binaya	34000.00	07.12.18	0.00	34000.00	13.09.19	34000.00	0.00	Annual

	Narayan Sahu , Reader In Botany								Sports
10	Murali Kishore Jenamani , Lect In Odia	10000.00	31.01.19	0.00	10000.00	11.07.19	10000.00	0.00	Annual Exam
11	Pandav Sahoo , Demonstrator In Zoology	9000.00	06.02.19	0.00	9000.00	14.08.19	9000.00	0.00	Puja
12	Sashibhusan Behera , Sr Clerk	500000.00	19.03.19	0.00	500000.00	23.08.19	500000.00	0.00	Construction
		100000.00	19.03.19	0.00	100000.00	23.03.20	100000.00	0.00	Construction
2019-20									
13	Dr Sashadhar Biswal , Lect In Pol Sci	0.00	08.04.19	2420.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
14	Akshaya Kumar Patra , Lect In English	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	29.08.19	2420.00	0.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.10.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
15	Murali Kishore Jenamani , Lect In Odia	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance

		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.10.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	03.01.20	20000.00	20000.00	-	0.00	20000.00	Exam
16	Suresh Ch Mishra , Lect In Education	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.10.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
17	Kumar Chandra Behera , Lect In Logic	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.10.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
18	Biswaranjan , Demonstrator In Physics	0.00	08.04.19	2351.00	2351.00	16.07.19	2351.00	0.00	Salary Advance
		0.00	11.05.19	2351.00	2351.00	26.07.19	2351.00	0.00	Salary Advance
		0.00	14.06.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.07.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.08.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.09.19	2351.00	2351.00	-	0.00	2351.00	Salary

		0.00	14.10.19	2351.00	2351.00	-	0.00	2351.00	Advance Salary Advance
19	Dilip Kumar Sahu , De monstrato r In Biology	0.00	08.04.19	2351.00	2351.00	16.07.19	2351.00	0.00	Salary Advance
		0.00	11.05.19	2351.00	2351.00	26.07.19	2351.00	0.00	Salary Advance
		0.00	14.06.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.07.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.08.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	14.10.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
20	Ajit Behera , Gardener	0.00	08.04.19	1091.00	1091.00	16.07.19	1091.00	0.00	Salary Advance
		0.00	11.05.19	1091.00	1091.00	26.07.19	1091.00	0.00	Salary Advance
		0.00	14.06.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
		0.00	13.07.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
		0.00	13.08.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
		0.00	13.09.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
		0.00	14.10.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
21	Sashibhu san Behera , Sr Clerk	0.00	11.05.19	200000.0 0	200000.0 0	23.03.20	200000.0 0	0.00	Constructi on
22	Krupasind hu Behera , Lect In IT	0.00	04.05.19	26000.00	200000.0 0	28.03.20	26000.00	0.00	Annual Sports
23	Dillip Kumar Garnaik , Lect In English	0.00	06.02.20	45500.00	200000.0 0	-	0.00	45500.00	Annual Function
	Total	692946.0 0		407071.0 0	1428517. 00		959572.0 0	140445.0 0	

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
	2018-19								
1	Dillip Kumar Garnaik , Lect In English	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
2	Sukant Kumar Pati , Lect In Chemistry	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		4000.00	26.11.18	0.00	4000.00	19.10.19	4000.00	0.00	Seminar
3	Mamata Pal , Lect In Sanskrit	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
4	Kishore Kumar Prusty , Lect In Math	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
5	Nirmala Ch Panigrahi , Lect In Pol Sci	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
6	Jayanta Narayan Pati , Lect In Physics	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
7	Siba Sankar Das , Lect In Zoology	2420.00	06.02.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		2420.00	13.03.19	0.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
8	Pandav Sahoo , Demonstrator In Zoology	2351.00	06.02.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
		2351.00	13.03.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
9	Bimal Kumar Sahu , Demonstrator	2351.00	06.02.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance

	r In Physics	2351.00	13.03.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
10	Sudhanshu Kumar Mishra , Demonstrator In Chemistry	2351.00	06.02.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
		2351.00	13.03.19	0.00	2351.00	20.06.19	2351.00	0.00	Salary Advance
11	Mangaraj Pradhan , Jr Clerk	1238.00	06.02.19	0.00	1238.00	20.06.19	1238.00	0.00	Salary Advance
		1238.00	13.03.19	0.00	1238.00	20.06.19	1238.00	0.00	Salary Advance
12	Mukunda Chandra Sahu , Jr Clerk	1238.00	06.02.19	0.00	1238.00	20.06.19	1238.00	0.00	Salary Advance
		1238.00	13.03.19	0.00	1238.00	20.06.19	1238.00	0.00	Salary Advance
13	Biranchi Kumar Prusty , Jr Clerk	1238.00	06.02.19	0.00	1238.00	20.06.19	1238.00	0.00	Salary Advance
		1238.00	13.03.19	0.00	1238.00	20.06.19	1238.00	0.00	Salary Advance
14	Tripurari Behera , Lab Attd	1164.00	06.02.19	0.00	1164.00	20.06.19	1164.00	0.00	Salary Advance
		1164.00	13.03.19	0.00	1164.00	20.06.19	1164.00	0.00	Salary Advance
15	Nilakanta Jenamani , Peon	1091.00	06.02.19	0.00	1091.00	20.06.19	0.00	1091.00	Salary Advance
		1091.00	13.03.19	0.00	1091.00	20.06.19	1091.00	0.00	Salary Advance
16	Biswaranjan , Demonstrator In Physics	16000.00	13.11.18	0.00	16000.00	29.08.19	16000.00	0.00	Inter College Tournament
17	Dr Sasha dhar Biswal , Reader In Pol Sci	4000.00	26.11.18	0.00	4000.00	29.10.19	4000.00	0.00	Seminar
18	Bimal Pradhan , Lect In History	4000.00	26.11.18	0.00	4000.00	30.10.19	4000.00	0.00	Seminar
19	Harmohan Sahu , Lect In Economics	4000.00	26.11.18	0.00	4000.00	30.10.19	4000.00	0.00	Seminar
20	Binaya Narayan Sahu , Reader In	4000.00	26.11.18	0.00	4000.00	30.10.19	4000.00	0.00	Seminar

	Botany	33000.00	07.12.19	0.00	33000.00	29.08.19	33000.00	0.00	Annual Sports
21	Ashok Kumar Sahu , Reader In Physics	20000.00	10.01.19	0.00	20000.00	06.08.19	20000.00	0.00	Exam
		17000.00	22.02.19	0.00	17000.00	06.08.19	17000.00	0.00	Exam
		23000.00	28.03.19	0.00	23000.00	06.08.19	23000.00	0.00	Exam
22	Sashibhusan Behera , Sr Clerk	500000.00	08.02.19	0.00	500000.00	13.11.19	500000.00	0.00	Construction
23	Asit Kumar Jenamani , Lect In Odia	1100.00	28.03.19	0.00	1100.00	06.08.19	1100.00	0.00	Exam
	2019-20								
24	Dillip Kumar Garnaik , Lect In English	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	06.02.20	53500.00	53500.00	31.03.20	53500.00	0.00	Function
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
25	Sukant Kumar Pati , Lect In Chemistry	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
26	Mamata	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary

	Pal , Lect In Sanskrit	0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Advance Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
27	Kishore Kumar Prusty , Lect In Math	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
28	Nirmal Chandra Panigrahi , Lect In Math	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
29	Jayanta Narayan Pati , Lect In Physics	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary

									Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
30	Siba Sankar Das , Lect In Zoology	0.00	08.04.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
31	Bimal Pradhan , Lect In History	0.00	08.04.19	2420.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	29.08.19	2420.00	0.00	Salary Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
32	Harmohan Sahu , Lect In Economics	0.00	08.04.19	2420.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		0.00	11.05.19	2420.00	2420.00	20.06.19	2420.00	0.00	Salary Advance
		0.00	14.06.19	2420.00	2420.00	16.07.19	2420.00	0.00	Salary Advance
		0.00	13.07.19	2420.00	2420.00	26.07.19	2420.00	0.00	Salary Advance
		0.00	13.08.19	2420.00	2420.00	29.08.19	2420.00	0.00	Salary

									Advance
		0.00	13.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
		0.00	14.09.19	2420.00	2420.00	-	0.00	2420.00	Salary Advance
33	Pandav Sahoo , Demonstrator In Zoology	0.00	08.04.19	2351.00	2351.00	16.07.19	2351.00	0.00	Salary Advance
		0.00	11.05.19	2351.00	2351.00	26.07.19	2351.00	0.00	Salary Advance
		0.00	14.06.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.07.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.08.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	29.08.19	11000.00	11000.00	06.02.20	11000.00	0.00	Puja
		0.00	14.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
34	Bimal Kumar Sahu , Demonstrator In Physics	0.00	08.04.19	2351.00	2351.00	16.07.19	2351.00	0.00	Salary Advance
		0.00	11.05.19	2351.00	2351.00	26.07.19	2351.00	0.00	Salary Advance
		0.00	14.06.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.07.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.08.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	14.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
35	Sudhanshu Kumar Mishra , Demonstrator In Chemistry	0.00	08.04.19	2351.00	2351.00	16.07.19	2351.00	0.00	Salary Advance
		0.00	11.05.19	2351.00	2351.00	26.07.19	2351.00	0.00	Salary Advance
		0.00	14.06.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.07.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.08.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
		0.00	13.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance

		0.00	14.09.19	2351.00	2351.00	-	0.00	2351.00	Salary Advance
36	Mangaraj Pradhan ,Jr Clerk	0.00	08.04.19	1238.00	1238.00	16.07.19	1238.00	0.00	Salary Advance
		0.00	11.05.19	1238.00	1238.00	26.07.19	1238.00	0.00	Salary Advance
		0.00	14.06.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.07.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.08.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.09.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	14.09.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
37	Mukunda Chandra Sahu , Jr Clerk	0.00	08.04.19	1238.00	1238.00	16.07.19	1238.00	0.00	Salary Advance
		0.00	11.05.19	1238.00	1238.00	26.07.19	1238.00	0.00	Salary Advance
		0.00	14.06.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.07.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.08.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	13.09.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
		0.00	14.09.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
38	Biranchi Kumar Prusty , Jr Clerk	0.00	08.04.19	1238.00	1238.00	16.07.19	1238.00	0.00	Salary Advance
		0.00	11.05.19	1238.00	1238.00	-	0.00	1238.00	Salary Advance
39	Tripurari Behera , Lab Attd	0.00	08.04.19	1164.00	1164.00	16.07.19	1164.00	0.00	Salary Advance
		0.00	11.05.19	1164.00	1164.00	26.07.19	1164.00	0.00	Salary Advance
		0.00	14.06.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance
		0.00	13.07.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance
		0.00	13.08.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance
		0.00	13.09.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance

		0.00	14.09.19	1164.00	1164.00	-	0.00	1164.00	Salary Advance
40	Nilakanta Jenamani , Peon	0.00	13.03.19	1091.00	1091.00	-	0.00	1091.00	Salary Advance
41	Ashok Kumar Sahu , Reader In Physics	0.00	08.04.19	28000.00	28000.00	06.08.19	28000.00	0.00	Exam
		0.00	20.06.19	18000.00	18000.00	06.08.19	18000.00	0.00	Exam
42	Sashibhusan Behera , Sr Clerk	0.00	08.04.19	300000.00	300000.00	23.03.20	300000.00	0.00	Construction
43	Binaya Narayan Sahu , Reader In Botany	0.00	19.08.19	23000.00	23000.00	16.09.19	23000.00	0.00	Exam
		0.00	03.12.19	17000.00	17000.00	07.03.20	17000.00	0.00	Exam
		0.00	20.12.19	20000.00	20000.00	07.03.20	20000.00	0.00	Exam
		0.00	15.02.20	29000.00	29000.00	28.03.20	29000.00	0.00	Exam
44	Pritam Kumar Jenamani , DEO	0.00	03.12.19	1300.00	1300.00	31.03.20	1300.00	0.00	Postage
45	Krupasindhu Behera , Lect In IT	0.00	04.02.20	31000.00	31000.00	30.03.20	31000.00	0.00	Annual Sports
	Total	690024.00		762678.00	1452702.00		1301437.00	151265.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(Plus Two 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
1	Mukunda Ch Sahoo , JR Clerk	0.00	22.07.19	6000.00	6000.00	08.11.19	6000.00	0.00	Refreshment
	Total	0.00		6000.00	6000.00		6000.00	0.00	

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2020(Plus Three SAMS 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	Mukunda Ch Sahoo , JR Clerk	0.00	26.06.19	6000.00	6000.00	08.11.19	6000.00	0.00	Refreshment

	Total	0.00		6000.00	6000.00		6000.00	0.00	
	Grand Total	1382970.00		1181749.00	2893219.00		2273009.00	291710.00	0.00

From the year-wise break-up of outstanding advances as on 31.3.20 it is found that a sum of Rs.1091.00 is outstanding for more than one year which was paid during 2018-19. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person whom to advance is paid. Hence for above outstanding advance of Rs.1091.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished below.

Details of advance outstanding paid during the Year 2018-19				
SI No	Name & Designation	Amount	Date of Payment	Purpose
1	Nilakanta Jenamani , Peon	1091.00	06.02.19	Salary Advance
	Total	1091.00		

Person(s) Responsible for this loss

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Nilakanta Jenamani	Peon	Hindol College, Khajuriakota	545
2	Asit Kumar Jenamani	Reader in Odia, Ex- Principal	Hindol College, Khajuriakota	546

PARA: 9 GRANTS

Hindol College, Khajuriakota - 2019-2020

Slno	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	01-04-2019	0.00	13277069.00	13277069.00	13277069.00	31-03-2020	0.00	GIA Salary
2	01-04-2019	0.00	12619296.00	12619296.00	11711906.00	31-03-2020	907390.00	Plus Two and Plus Three GIA -17 Salary
3	01-04-2019	50852.00	663119.00	713971.00	247064.00	31-03-2020	466907.00	UGC
4	01-04-2019	768683.50	3600000.00	4368683.50	1096693.50	31-03-2020	3271990.00	IDP Grant
5	01-04-2019	0.00	1250000.00	1250000.00	0.00	31-03-2020	1250000.00	Infrastructure Grant

	GRAND TOTAL	819535.50	31409484.00	32229019.50	26332732.50		5896287.00	
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Comments :

Year wise break-up of Outstanding Grant As on 31.03.2020

Year	Amount
Up to 2018-19	819535.50
2019-20	5076751.50
TOTAL	5896287.00

Details of UGC Grants Receipt in 2019-2020

Sl. No.	Date of Receipt	Purpose	Amount
1	02.04.19	Women's Hostel	456000.00
2	02.04.19	Women's Hostel	96000.00
3	02.04.19	Women's Hostel	48000.00
4	19.09.19	PBG 35 College Development	47970.00
5	19.09.19	PBG 35 SC Componet	5050.00
6	19.09.19	PBG 35 SC Componet	10099.00
Total			663119.00

Details of UGC Grants Expenditure in 2019-2020

Sl. No.	Date of Receipt	Purpose	Amount
1	15.07.19	Amount paid to Contractor for Construction of Womens Hostel	247064.00
Total			247064.00

Details of IDP Grants Receipt in 2019-2020

Sl. No.	Date of Receipt	Purpose	Amount
1	17.10.19	IDP Grant	3600000.00
Total			3600000.00

Details of IDP Grants Expenditure in 2019-2020

Sl. No.	Date of Receipt	Purpose	Amount
1	10.07.19	Installation of Transformers (63 KVT)	48355.00
2	17.07.19	OHEPEE(Test Book)	20882.00

3	05.11.19	TA	5981.00
4	30.11.19	Carrer Councelling Programme	26600.00
5	22.01.20	Advertisement	3511.00
6	22.01.20	Ganesh Electronics(6 Pair optic Fiver)	12390.00
7	24.01.20	Ganesh Electronics	6018.00
8	28.01.20	Human Rights Programme	13800.00
9	03.02.20	First AID Medicine	1021.50
10	03.02.20	10MPS (BSNL)	242278.00
11	04.03.20	Payment to OPS,Mahavidyalaya	700000.00
12	21.03.20	Advertisement	12665.00
13	21.03.20	Advertisement	3192.00
Total			1096693.50

Details of Infrastructure Grant receive during the Year in 2019-20

Sl. No.	Date of Receipt	Purpose	Amount
1	30.03.20	Infrastructure Grant	1250000.00
Total			1250000.00

Outstanding position of grants as on 01.04.2019 could not be worked out as the previous audit for the year 2018-19 has not been conducted yet. So the local authority is advised to worked out the exact figure of grant pertaining to the year 2018-19 and compliance reported to audit

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 - 2019-2020

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period	Total(In Rs:)	U.C Submitted during the period	U.C needs to be submitted as on	U.C needs to be submitted as on	Remarks

			under Audit(In Rs:)		under Audit(In Rs:)	outstanding as on (DD MM YYYY)	outstanding (In Rs:)	
1	01-04-2019	1798978.50	1096693.50	2895672.00	1798978.50	31-03-2020	1096693.50	IDP Grant
2	01-04-2019	1073033.00	247064.00	1320097.00	0.00	31-03-2020	1320097.00	UGC Grant
	GRAND TOTAL	2872011.50	1343757.50	4215769.00	1798978.50		2416790.50	

Comments :

Year wise break-up of Outstanding UC As on 31.03.2020

Year	Amount
Up To 2018-19	1073033.00
2019-20	1343757.50
TOTAL	2416790.50

Details of UC Submitted 2019-2020

Sl. No.	Particulars	Letter No./ date	Amount(Rs.)
1	IDP Grant	368/17.07.19	1798978.50
	TOTAL		1798978.50

It may be noticed from the above table that Rs.2416790.50 was outstanding towards UC for submission as on 31.03.2020. 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 2019-2020 and found that all are in order. There is no misappropriation and defalcation has been noticed.

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 2019-20 is furnished below:-

Opening Balance as on 1.4.2019	0.00
Fees & Fines Collected	82445
Total	82445
Deposited	82445.00
Balance to be Deposit As on 31.03.2020	0

Outstanding position of fees and fines as on 01.04.2019 could not be worked out as the previous audit for the year 2018-19 has not been conducted yet. So the local authority is advised to worked out the exact figure of fees & fine pertaining to the year 2018-19 compliance reported to audit

DETAILS OF FEES& FINES DEPOSITED AT GOVT. TREASURY DURING 2019-20 IS FURNISHED BELOW:-

Challan No./date	Amount(Rs)	Name of the Treasury
137/30.03.20	42315.00	Sub-treasury, Hindol
138/30.03.20	40130.00	Sub-treasury, Hindol
TOTAL	82445.00	

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 2019-20 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.

Position Of Fees & Fines is furnished Below (2019-2020):-(Plus Two) & (Plus Three)(2019-2020)

+2 Collection 2019-20										
Stream	Year	Total Student	Total Student			Admission Fee Collection		Tuition Fees		
			SC/ST/Girls	Boys		Student wise	Total	Student wise	Total	
Arts	1st	276	175	101		276x8 = 2208	2208	101 x (12x8=96) = 9696	9696	
Science	1st	115	44	71		115x9 = 1035	1035	71 x (12x9=108) = 7668	7668	
Arts	2nd	218	151	67		218x8 = 1744	1744	67 x (12x8=96) = 6432 67 x (10x8= 80) = 5360	11792	
Science	2nd	74	36	38		74x9 = 666	666	38 x (12x9=108) = 4104 37 x (10x9=90) = 3330 01 x (8x9=72)= 72 (Transfer)	7506	
Total								5653		36662
+3 Collection 2019-20									42315	
TOTAL										
Stream	Year	Total	Total Students			Admission Fee Collection		Tuition Fees		
			SC/ST	Boys	Girls	Total Students x 10	Amount	Number of Boys x 120	Amount	
Arts	1st	145	18	47	80	145x10=1450	1450	47x120=5640	5640	
Science	1st	127	10	80	37	127x10=1270	1270	80x120=9600	9600	
Commerce	1st	2		2		2x10=20	20	2x120=240	240	
Arts	2nd	115		13	102	115x10=1150	1150	13x120=1560	1560	
Science	2nd	86		40	46	86x10=860	860	40x120=4800	4800	
Arts	3rd	105		42	63	105x10=1050	1050	42x120=5040	5040	
Science	3rd	85		55	30	85x10=850	850	55x120=6600	6600	
Total							6650		33480	
								TOTAL	40130	

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund Expenditure :-

Details Of Development Fund Expenditure For The Year 2019-20 (+2)		
SI No	Purpose	Amount (Rs)
1	Contingency	45604.00
2	TA / DA	56995.00
3	Furniture	200360.00
4	Telephone Bill	38086.00
5	Electri Bill	92480.00
6	Mp Salary	414788.00
7	Admin Charges	19662.00
8	Bank Charges	679.00
9	Refund Of Admission Fees	76680.00
10	Construction Work	1722996.00
11	EPF(Employer Share)	246243.00
12	EPF(Admin Charges)	19662.00
	Total	2934235.00

Details Of Development Fund Expenditure For The Year 2019-20 (+3)		
SI No	Purpose	Amount (Rs)
1	Newspaper	4000.00
2	Study Tour	16000.00
3	Contractual Salary	811580.00
4	Bank Charges	2852.50
5	Refund Of Admission Fees	70700.00
6	Telephone Bill	64830.00
7	Electri bill	127023.00
8	Contingency	99592.00
9	Furniture	192334.00
10	TA/DA	48990.00
11	Management Salary	848316.00
12	Admin Charges	34218.00
13	Construction Work	2330542.00
14	EPF (Employer Share)	497448.00

15	EPF(Admin Charges)	34218.00
	Total	5182643.50

while checking the Expenditure in course of Audit for the year 2019-2020 it was revealed that the expenditure has made properly and payment made vide proper bill and voucher.

PARA: 15 AUDIT ON WORKS
15.1 - Details of Construction Work during the Year 2019-2020

Details of Construction Work during the period of Audit (Plus Three)					
SI No	Name of Construction Work	Bill Amount	Royalty	Labour Cess	Total Payment
1	1st Floor of Auditorium Room	2072000.00	7749.00	20720.00	2043531.00
2	Boundary Wall Womens Hostel	292000.00	2065.00	2924.00	287011.00
	Total	2364000.00	9814.00	23644.00	2330542.00
Details of Construction Work during the period of Audit (Plus Two)					
SI No	Name of Construction Work	Bill Amount	Royalty	Labour Cess	Total Payment
1	Class Room (Room No. 20)	1437000.00	5182.00	14370.00	1417448.00
2	Stair case & Toilet	310000.00	1352.00	3100.00	305548.00
	Total	1747000.00	6534.00	17470.00	1722996.00

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 Position of student Strength :-

STUDENT STRENGTH 2019-2020									
SI No.	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	+2 1st YEAR ARTS	256	87	102	36	22	3	4	254
2	+2 2nd YEAR ARTS	256	87	102	36	22	3	4	254
3	+2 1st YEAR SCIENCE	128	66	33	8	3	0	2	112
4	+2 2nd YEAR SCIENCE	128	37	34	2	2	1	0	76
5	+3 1st YEAR ARTS	128	45	83	6	10	1	1	146
6	+3 2nd YEAR ARTS	128	43	64	10	7	2	0	126
7	+3 3rd YEAR ARTS	128	37	77	5	9	2	5	135
8	+3 1st YEAR SCIENCE	96	76	41	8	2	0	0	127
9	+3 2nd YEAR SCIENCE	96	61	35	6	0	0	0	102
10	+3 3rd YEAR SCIENCE	96	57	38	7	1	0	0	103
11	+3 1st YEAR COMMERCE	16	2	0	0	0	0	0	2
	TOTAL	1440	598	609	124	78	12	16	1437

18.2 - Abstract Position of Staff Strength :-

Staff Strength 2019-2020				
Teaching (A):				
Sl. No	Subject	Sanction	Men in Position	
			GIA 17	Management
1	English	1	1	0
2	Odia	1	1	0
3	Political Science	1	1	0
4	Philosophy	1	1	0
5	Education	1	1	0
6	IT	1	0	1
	Total	6	5	1
Non -Teaching (B):				
Sl. No	Subject	Sanction	Men in Position	
			GIA 17	Management
1	Demonstrator	2	2	0
2	Lab. Attendant	1	0	1
3	Watchman	1	0	1
4	Sweeper	1	0	1
5	DEO	1	0	1
6	Gardener	1	1	0
	Total	7	3	4
	Total (A+B)	13	8	5

Staff Strength 2019-2020						
Teaching (A):						
Sl. No	Subject	Sanction	Men in Position			
			GIA	GIA 17	Contractual	Management
1	English	3	1	2	0	0
2	Odia	4	2	1	1	0
3	Political Science	5	2	1	2	0
4	History	3	1	1	1	0
5	Economics	4	1	1	2	0
6	Sanskrit	3	1	1	1	0

7	Education	2		1	0	1
8	Physics	3	1	1	1	0
9	Chemistry	4	1	1	1	1
10	Botany	2	1	0	0	1
11	Zoology	2	1	1	0	0
12	Mathematics	3	1	1	1	0
13	Logic	1		1	0	0
	Total	39	13	13	10	3
Non -Teaching (B) :						
Sl. No	Subject	Sanction	Men in Position			
			GIA	GIA 17	Contractual	Management
1	Head Clerk	1	1	0	0	0
2	Sr Clerk	1	1	0	0	0
3	Jr.Clerk	4	0	3	1	0
4	Jr Librarian	1	0	0	1	0
5	Demonstrator	6	1	5	0	0
6	PET	1	0	0	1	0
7	Lab. Attendant	7	2	1	1	3
8	Lady Attendant	1	1	0	0	0
9	Peon	8	5	1	1	1
10	Watchman	2	1	0	1	0
12	Library Attendant	1	1	0	0	0
13	DEO	2	0	0	1	1
16	Gardener	2	0	1	0	1
	Total	37	13	11	7	6
	Total (A+B)	76	26	24	17	9

18.3 - Abstract Position GIA Salary statement is furnished below :-

Details Of GIA Salary Statement For The Year 2019-20 (+3)								
SI No.	Name & Designation	Gross Salary	NPS	GPF	PT	IT	Total Deduction	Net Salary
1	Dr Asit Kumar Jenamani , Reader In Odia	1298464.00	0.00	240000.00	2500.00	103377.00	345877.00	952587.00
2	Binaya Narayan Sahu , Reader In	1261840.00	0.00	204000.00	2500.00	116863.00	323363.00	938477.00

	Botany							
3	Ashok Kumar Sahu , Reader In Physics	1125657.00	0.00	120000.00	2500.00	88536.00	211036.00	914621.00
4	Dr Shasadhar Biswal , Lect In Pol Sci	911071.00	0.00	0.00	1625.00	74151.00	75776.00	835295.00
5	Dipak Ranjan Biswal , Lect In Math	658575.00	64757.00	0.00	2500.00	0.00	67257.00	591318.00
6	Dr Mahendra Kumar Swain , Lect In History	658575.00	64757.00	0.00	2500.00	0.00	67257.00	591318.00
7	Salya Samal , Lect In Odia	662775.00	64757.00	0.00	2500.00	0.00	67257.00	595518.00
8	Sushil Kumar Garnaik , Ex Lecture In Zoology	7313.00	0.00	0.00	0.00	0.00	0.00	7313.00
9	Sikha Sial , Lect In Economics	204397.00	0.00	0.00	1000.00	0.00	1000.00	203397.00
10	Balacius Toppo , Lect In Pol Sci	204397.00	0.00	0.00	1000.00	0.00	1000.00	203397.00
11	Jashobanta Sahoo , Lect In Chemistry	165950.00	0.00	0.00	800.00	0.00	800.00	165150.00
12	Subhasmita Behera , Lect In Sanskrit	152541.00	0.00	0.00	800.00	0.00	800.00	151741.00
13	Nibedita Das , Lect In English	150864.00	0.00	0.00	600.00	0.00	600.00	150264.00
14	Saroj	925300.00	0.00	204000.00	2500.00	42576.00	249076.00	676224.00

	Kumar Sahu , Demonstrator In Physics							
15	Sudhakar Sahu , Head Clerk	715507.00	0.00	60000.00	2500.00	0.00	62500.00	653007.00
16	Sashibhusan Behera , Sr Clerk	555535.00	0.00	180000.00	2500.00	0.00	182500.00	373035.00
17	Harihar Biswal , Library Attd	21130.00	0.00	0.00	0.00	0.00	0.00	21130.00
18	Bankanidhi Jenamani , Lab Attd Chemistry	516028.00	0.00	120000.00	2500.00	0.00	122500.00	393528.00
19	Sagar Pradhan , Lab Attd Zoology	516028.00	0.00	204000.00	2500.00	0.00	206500.00	309528.00
20	Akshaya Kumar Biswal , Peon	503410.00	0.00	96000.00	2500.00	475.00	98975.00	404435.00
21	Rohita Kumar Samal , Peon	503410.00	0.00	72000.00	2500.00	475.00	74975.00	428435.00
22	Anirudha Sahoo , Peon	503410.00	0.00	120000.00	2500.00	475.00	122975.00	380435.00
23	Suresh Ch Sahoo , Peon	283644.00	0.00	48000.00	1500.00	0.00	49500.00	234144.00
24	Biswanath Jenamani , Watchman	503410.00	0.00	144000.00	2500.00	475.00	146975.00	356435.00
25	Kanhucharan Biswal , Peon	61036.00	0.00	0.00	0.00	0.00	0.00	61036.00
26	Gelli Gochayat , Lady Attd	206802.00	2150.00	0.00	0.00	0.00	2150.00	204652.00
	Total	13277069.00	196421.00	1812000.00	44825.00	427403.00	2480649.00	10796420.00

18.4 - Abstract Position GIA -17 Salary statement is furnished below :-

Details Of GIA 17 Salary Statement For The Year 2019-20 (+2)				
SI No	Name & Designation	Gross Total	EPF	Net Payment
1	Dr Shashadhar Biswal , Lect In Pol Sci	171848.00	7260.00	164588.00
2	Muralikishore Jenamani , Lect In Odia	172132.00	29040.00	143092.00
3	Akshaya Kumar Patra , Lect In English	172132.00	29040.00	143092.00
4	Kumar Chandra Behera , Lect In Philosophy	172132.00	29040.00	143092.00
5	Suresh Ch Behera , Lect In Education	172132.00	29040.00	143092.00
6	Biswaranjan , Demonstrator In Physics	167156.00	28212.00	138944.00
7	Dillip Kumar Sahu , Demonstrator In Biology	167156.00	28212.00	138944.00
8	Ajati Behera , Gardener	77530.00	13092.00	64438.00
	Total	1272218.00	192936.00	1079282.00

Details Of GIA 17 Salary Statement For The Year 2019-20 (+3)					
SI No	Name & Designation	Gross Pay	PT	EPF	Net Payment
1	Bimal Pradhan , Lect In History	478215.00	2500.00	29040.00	446675.00
2	Haramohan Sahu , Lect In Economics	478215.00	2500.00	29040.00	446675.00
3	Dilip Kumar Garnaik , Lect In English	525567.00	2500.00	29040.00	494027.00
4	Jayanta Charan Pati , Lect In Physics	525567.00	2500.00	29040.00	494027.00
5	Sukanta Kumar	525567.00	2500.00	29040.00	494027.00

	Pati , Lect In Chemistry				
6	Kishore Kumar Prusty , Lect In Math	525567.00	2500.00	29040.00	494027.00
7	Nirmal Chandra Panigrahi , Lect In Pol Sci	525567.00	2500.00	29040.00	494027.00
8	Mamta Pal , Lect In Sanskrit	525567.00	2500.00	29040.00	494027.00
9	Siba Sankar Das , Lect In Zoology	525567.00	2500.00	29040.00	494027.00
10	Muralikishore Jenamani , Lect In Odia	382475.00	2500.00	0.00	379975.00
11	Akshaya Kumar Patra , Lect In English	382475.00	2500.00	0.00	379975.00
12	Kumar Chandra Behera , Lect In Logic	382475.00	2500.00	0.00	379975.00
13	Suresh Ch Mishra , Lect In Education	382475.00	2500.00	0.00	379975.00
14	Bimal Kumar Sahu , Demonstrator In Physics	510396.00	2500.00	28212.00	479684.00
15	Pandab Kumar Sahu , Demonstrator In Zoology	510396.00	2500.00	28212.00	479684.00
16	Sudhanshu Sekhar Mishra , Demonstrator In Chemistry	510396.00	2500.00	28212.00	479684.00
17	Biswaranjan , Demonstrator In Physics	371452.00	2500.00	0.00	368952.00
18	Dilip Kumar Sahu , Demonstrator In Biology	371452.00	2500.00	0.00	368952.00
19	Mangaraj Pradhan , Clerk Cum Typist	268808.00	1500.00	14856.00	252452.00
20	Mukunda Chandra Sahu , Clerk Cum Typist	268808.00	1500.00	14856.00	252452.00
21	Biranchi Kumar	52223.00	1500.00	2476.00	48247.00

	Prusty , Jr Clerk				
22	Tripurari , Behera , Lab Attd Chemistry	252945.00	1500.00	13968.00	237477.00
23	Ajit Behera , Gardener	172393.00	1500.00	0.00	170893.00
24	Nilakanta Jenamani , Peon	9088.00	0.00	0.00	9088.00
	Total	9463656.00	52500.00	392152.00	9019004.00

18.5 - Abstract Position Management Salary statement is furnished below :-

Details Of Management Salary Statement For The Year 2019-20 (+2)				
SI No.	Name & Designation	Gross Salary	EPF	Net Salary
1	Krupasindhu Behera , Lect In IT	130352.00	17328.00	113024.00
2	Chandrakanta Sahu , DEO	89220.00	10914.00	78306.00
3	Satyabhama Sahu , Lab Attd Physics	30000.00	4350.00	25650.00
4	Akshaya Kumar Naik , Watchman	95488.00	11850.00	83638.00
5	Tuna Gochhayat , Sweeper	69728.00	8700.00	61028.00
	Total	414788.00	53142.00	361646.00

Details Of Management Salary Statement For The Year 2019-20 (+3)				
SI No.	Name & Designation	Gross Salary	EPF	Net Salary
1	Subhalaxmi Dash , Lect In Botany	144516.00	14220.00	130296.00
2	Brajakishore Behera , Lect In Education	112100.00	13584.00	98516.00
3	Subrat Smrutiranjn Mishra , Lect In Chemistry	112100.00	13584.00	98516.00
4	Pabitrarnohan Behera , Asst Librarian	91250.00	11052.00	80198.00
5	Pritam Kumar Jenamani , Clerk Cum DEO	136750.00	16584.00	120166.00

6	Jitendra Biswal , Lab Attd	70400.00	8496.00	61904.00
7	Jinu Biswal , Lab Attd	70400.00	8496.00	61904.00
8	Kaberi Sahu , Peon	70400.00	8496.00	61904.00
9	Satyabhama Sahu , Lab Attd Physics	40400.00	4488.00	35912.00
	Total	848316.00	99000.00	749316.00

18.6 - Abstract Position Contractual Salary statement is furnished below :-

Contractual Salary Statement For The 2019-20 (Plus Three)		
SI No.	Name & Designation	Net Salary
1	Santanu Naik , Lect In Odia	75645.00
2	Subhankhi Singh , Lect In Pol Sci	8000.00
3	Sandip Kumar kar , Lect In Economics	8000.00
4	Narayan Behera , Lect In Sanskrit	75645.00
5	Soubhagya Laxmi Panda , Lect In History	67645.00
6	Manoranjan Behera , Lect In Physics	67645.00
7	Pipi Sahu , Lect In Pol Sci	31645.00
8	Subhashree Das , Lect In Economics	65903.00
9	Anwasha Pattanaik , Lect In Chemistry	22355.00
10	Milan Kumar Sahu , Lect In Math	63000.00
11	Anil Kumar Samal , PET	6000.00
12	Biranchi Kumar Prusty , Jr Clerk	81000.00
13	Samir Kumar Dehury , Jr Librarian	77000.00
14	Abinash Nayak , Clerk Cum DEO	48000.00
15	Pranaya Kumar Sahu , Lab Attd Physics	39355.00
16	Pravas Biswal , Peon	35742.00
17	Gundicha Behera , Watchman	39000.00
	Total	811580.00

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 period of Audit-

Details of EPF Deposit During 2019-2020 (MP) (Plus Two)							
Sl. No.	TRRN Number	Wage of Month	Date of Deposite	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	3601904004 745	March-19	12.04.19	3313.00	3180.00	500.00	6993.00
2	3601905001 388	April-19	13.05.19	3313.00	3180.00	500.00	6993.00
3	3601906007 234	May-19	14.06.19	3313.00	3180.00	500.00	6993.00
4	3601907008 779	June-19	13.07.19	3313.00	3180.00	500.00	6993.00
5	3601908004 990	July-19	13.08.19	3313.00	3180.00	500.00	6993.00
6	3601909005 435	August-19	13.09.19	3313.00	3180.00	500.00	6993.00
7	3601910008 262	September-1 9	14.10.19	4544.00	4362.00	500.00	9406.00
8	3601911008 564	October-19	14.11.19	4544.00	4362.00	500.00	9406.00
9	3601912004 186	November-1 9	14.12.19	4544.00	4362.00	500.00	9406.00
10	3602001004 444	December-1 9	10.01.20	4544.00	4362.00	500.00	9406.00
11	3602002006 534	January-20	12.02.20	4544.00	4362.00	500.00	9406.00
12	3602003002 821	February-20	11.02.20	4544.00	4362.00	500.00	9406.00
TOTAL				47142.00	45252.00	6000.00	98394.00
Details of EPF Deposit During 2019-2020 (GIA 17) (Plus Two)							
Sl. No.	TRRN Number	Wage of Month	Date of Deposite	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	3601904004 517	March-19	12.04.19	18463.00	17893.00	1266.00	37622.00
2	3601905001 332	April-19	11.05.19	18463.00	17893.00	1266.00	37622.00
3	3601906007 233	May-19	14.06.19	18463.00	17893.00	1266.00	37622.00

4	3601907008 844	June-19	13.07.19	15968.00	15473.00	1096.00	32537.00
5	3601908004 985	July-19	13.08.19	15968.00	15473.00	1096.00	32537.00
6	3601909007 748	August-19	14.09.19	15968.00	15473.00	1096.00	32537.00
7	3601910008 668	September-1 9	14.10.19	15968.00	15473.00	1096.00	32537.00
8	3601911008 781	October-19	14.11.19	15968.00	15473.00	1096.00	32537.00
9	3601912004 192	November-1 9	14.12.19	15968.00	15473.00	1096.00	32537.00
10	3602001008 074	December-1 9	13.01.20	15968.00	15473.00	1096.00	32537.00
11	3602002007 162	January-20	12.02.20	15968.00	15473.00	1096.00	32537.00
12	3602003006 982	February-20	12.03.20	15968.00	15473.00	1096.00	32537.00
TOTAL				199101.00	192936.00	13662.00	405699.00
Grand Total				246243.00	238188.00	19662.00	504093.00

Details of EPF Deposit During 2019-2020 (MP) (Plus Three)

Sl. No.	TRRN Number	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	3601904004 746	March-19	12.04.19	6988.00	6708.00	500.00	14196.00
2	3601905001 389	April-19	13.05.19	6988.00	6708.00	500.00	14196.00
3	3601906007 240	May-19	14.06.19	6988.00	6708.00	500.00	14196.00
4	3601907008 780	June-19	13.07.19	6988.00	6708.00	500.00	14196.00
5	3601908004 992	July-19	13.08.19	6988.00	6708.00	500.00	14196.00
6	3601909005 436	August-19	13.09.19	6988.00	6708.00	500.00	14196.00
7	3601910008 707	September-1 9	14.10.19	8438.00	8100.00	574.00	17112.00
8	3601911008 559	October-19	14.11.19	8438.00	8100.00	574.00	17112.00
9	3601912004 188	November-1 9	14.12.19	8438.00	8100.00	574.00	17112.00
10	3602001004	December-1	10.01.20	8438.00	8100.00	574.00	17112.00

	445	9					
11	3602002006 534	January-20	12.02.20	8438.00	8100.00	574.00	17112.00
12	3602003002 834	February-20	11.03.20	8438.00	8100.00	574.00	17112.00
TOTAL				92556.00	88848.00	6444.00	187848.00

Details of EPF Deposit During 2019-2020 (GIA 17) (Plus Three)

Sl. No.	TRRN Number	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	3601904004 728	March-19	12.04.19	34816.00	33711.00	2387.00	70914.00
2	3601905001 387	April-19	11.05.19	34816.00	33711.00	2387.00	70914.00
3	3601906007 271	May-19	14.06.19	33526.00	32473.00	2300.00	68299.00
4	3601907008 778	June-19	13.07.19	33526.00	32473.00	2300.00	68299.00
5	3601908004 989	July-19	13.08.19	33526.00	32473.00	2300.00	68299.00
6	3601909007 758	August-19	14.09.19	33526.00	32473.00	2300.00	68299.00
7	3601910008 670	September-1 9	14.10.19	33526.00	32473.00	2300.00	68299.00
8	3601911008 783	October-19	14.11.19	33526.00	32473.00	2300.00	68299.00
9	3601912004 194	November-1 9	14.12.19	33526.00	32473.00	2300.00	68299.00
10	3602001008 077	December-1 9	13.01.20	33526.00	32473.00	2300.00	68299.00
11	3602002007 171	January-20	12.02.20	33526.00	32473.00	2300.00	68299.00
12	3602003006 984	February-20	13.03.20	33526.00	32473.00	2300.00	68299.00
TOTAL				404892.00	392152.00	27774.00	824818.00
Grand Total				497448.00	481000.00	34218.00	1012666.00

19.3 - abstract of Govt. Dues deposit during the Year 2019-20

Details of Govt. Dues deposit during the Year 2019-20(Plus Three)			
SI No	Date of Deposit	Dues	Amount(Rs.)
1	05.11.19	Royalty	7749.00
2	12.02.20	royalty	2065.00

3	23.03.20	Labour Cess	20720.00
4	12.02.20	Labour Cess	2924.00
		Total	33458.00
Details of Govt. Dues deposit during the Year 2019-20(Plus Two)			
SI No	Date of Deposit	Dues	Amount(Rs.)
1	04.11.19	Royalty	5182.00
2	04.11.19	royalty	1352.00
3	23.03.20	Labour Cess	14370.00
4	23.03.20	Labour Cess	3100.00
		Total	24004.00

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 - Result of Audit

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 1091.00 are held under objection which include an amount of Rs 1091.00 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	Amount	Amount	Amount Sur	Amount Em	Amount Oth	Remarks
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	The Paragraph	suggested for recovery(In Rs:)	kept on objection(In Rs:)	chargeable(In Rs:)	bezzlement(In Rs:)	ercases(In Rs:)	
1	8.1	1091.00	1091.00	1091.00	0.00	0.00	
Total		1091.00	1091.00	1091.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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