

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College

Audit Report No : 688017/AR/2022-2023-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Hindol College, Khajuriakota
2	Year of Accounts under Audit :	2021-2022
3	Name of the Local Authority during the year of A/Cs :	SRI ASHOK KUMAR SAHU, PRINCIPAL IC, READER IN PHYSICS, FROM 01.04.2021 TO CONTINUING TILL DATE
	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 :	14-10-2022 To 12-11-2022 (Mandays Consumed :-)
5	Name of the Auditors :	N.SWARUP & CO. 327800E - Lead Auditor
6	Name of the Reviewing Officer :	ANJALI PATTANAIK (Audit Superintendent)
7	Date of submission of report by Reviewing officer :	01-12-2022
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	ANANTA KISHORE TRIPATHY
11	Date of approval of report by District Audit Officer :	06-12-2022

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		

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	Measurement	14.10.22	NIL	NIL	NA	No

	Books					Discrepancies
2	Plus Three Receipt Books	14.10.22	25 NOS	25 NOS	162	No Discrepancies
3	Cash in hand Plus Two General	14.10.22	NIL	NIL	33	No Discrepancies
4	Plus Two Receipt Books	14.10.22	37 NOS	37 NOS	161	No Discrepancies
5	Service Postage Stamps	14.10.22	889	889	26	No Discrepancies
6	Cash in hand Plus Three General	14.10.22	NIL	NIL	124	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 2022-23 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 14/10/2022.

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. 14/10/2022.

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 2022-23. 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

A : List Of Verified Records/Register	
Slnos	List Records/Register
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 : List of Records/Registers not Produced to Audit	
Slnos	List Records/Register
C : List of Records/Registers not Maintained	
Slnos	List Records/Register
1	H.S.S. cash book
2	Construction cash book
D : List of Records/Registers not Required	
Slnos	List Records/Register
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 - 2021-2022

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	01-04-2021	93010.85	41074.00	134084.85	132169.00	31-03-2022	1915.85	31-03-2022	1915.85	0.00	
2	PLUS THREE SAMS	01-04-2021	175932.60	29584.00	205516.60	104800.00	31-03-2022	100716.60	31-03-2022	100716.60	0.00	
3	NIOS 1	01-04-2021	11584.00	316.00	11900.00	0.00	31-03-2022	11900.00	31-03-2022	11900.00	0.00	
4	NIOS 2	01-04-2021	15378.00	419.00	15797.00	0.00	31-03-2022	15797.00	31-03-2022	15797.00	0.00	
5	UGC	01-04-2021	359186.00	10525.00	369711.00	590.00	31-03-2022	369121.00	31-03-2022	369121.00	0.00	
6	IDP	01-04-2021	682730.97	159096.23	1659235.97	165034.86	31-03-2022	88867.41	31-03-2022	88867.41	0.00	
7	VOCATIONAL CASH BOOK	01-04-2021	165362.84	34559.00	199921.84	0.00	31-03-2022	199921.84	31-03-2022	199921.84	0.00	
8	NSS Cash Book	01-04-2021	4368.00	41333.00	45701.00	35878.00	31-03-2022	9823.00	31-03-2022	9823.00	0.00	
9	Plus Two General Cash	01-04-2021	338330.48	221179.60	559509.64	309052.49	31-03-2022	250457.15	31-03-2022	250457.15	0.00	

10	Book											
	Plus Three General Cash Book	01-04-2022	180231 1.56	342221 42.00	360244 53.56	310058 78.32	31-03-2022	501857 5.24	31-03-2022	501857 5.24	0.00	
	GRAND TOTAL		669316 5.30	525013 71.00	591945 36.30	508733 26.82		832120 9.48		832120 9.48	0.00	

Comments						
Details of Closing Balance As On 31.03.2022(Plus Two General)						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	VOCATIONAL	0.00	199921.84	0.00	0.00	199921.84
2	PLUS TWO SAMS	0.00	1915.85	0.00	0.00	1915.85
3	NIOS 1	0.00	11900.00	0.00	0.00	11900.00
4	NIOS 2	0.00	15797.00	0.00	0.00	15797.00
5	GENERAL PLUS TWO	0.00	2304626.54	125000.00	74945.00	2504571.54
	Total	0.00	2534161.23	125000.00	74945.00	2734106.23
Details of Closing Balance As On 31.03.2022 (Plus Three General)						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	PLUS THREE SAMS	0.00	100716.60	0.00	0.00	100716.60
2	NSS	0.00	9823.00	0.00	0.00	9823.00
3	UGC	0.00	369121.00	0.00	0.00	369121.00
4	IDP	0.00	88867.41	0.00	0.00	88867.41
5	GENERAL PLUS THREE	0.00	4532900.24	258730.00	226945.00	5018575.24
	TOTAL	0.00	5101428.25	258730.00	226945.00	5587103.25
	Grand Total	0.00	7635589.48	383730.00	301890.00	8321209.48
Statement Showing Head-wise Receipt & Payment of the college during the Year 2021-22 (Plus Two)						
A	+2 Cash Book					
Sl.no.	Head of Accounts	Opening balance as on 01.04.2021	Receipt during the year 2021-22	Total	Expenditure during the year 2021-22	Closing Balance as on 31.03.2022
I	Govt. Grant(R					

	ecuring)					
1	GIA-17 salary	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
IV	Other than Grant					
1	Self defence	0.00	35340.00	35340.00	0.00	35340.00
2	YRC	0.00	15000.00	15000.00	0.00	15000.00
	Total	0.00	50340.00	50340.00	0.00	50340.00
II	Internal Sources					
1	Fees & fines	33499.00	35003.00	68502.00	36152.00	32350.00
	Total	33499.00	35003.00	68502.00	36152.00	32350.00
III	Students fund					
1	Development Fund	461940.00	1030000.00	1491940.00	2418659.94	-926719.94
2	CHSE Certificate	8555.00	0.00	8555.00	0.00	8555.00
3	CHSE Exam Fee	102771.00	192380.00	295151.00	192220.00	102931.00
4	College Development Council	9330.00	7040.00	16370.00	0.00	16370.00
5	SSG/SSW	1387.64	7040.00	8427.64	0.00	8427.64
6	Student-aid-fund	34890.00	2120.00	37010.00	0.00	37010.00
7	EMH Fees	68390.00	59550.00	127940.00	59550.00	68390.00
8	Common Room	18034.00	14080.00	32114.00	0.00	32114.00
9	Proctorial Fees	7330.00	7040.00	14370.00	0.00	14370.00
10	College Calendar/Magazine	38665.00	35200.00	73865.00	0.00	73865.00
11	Games & Sports	90187.00	48340.00	138527.00	40000.00	98527.00
12	Corpus Fund	36650.00	19850.00	56500.00	0.00	56500.00
13	DSA	22890.00	21120.00	44010.00	8302.00	35708.00
14	Cultural Association	67980.00	35200.00	103180.00	0.00	103180.00
15	College Union	54690.00	28160.00	82850.00	0.00	82850.00
16	Identity/Library Card	24476.00	23820.00	48296.00	0.00	48296.00
17	Library Fee	79294.00	58260.00	137554.00	0.00	137554.00
18	Medical fee	8280.00	7040.00	15320.00	0.00	15320.00
19	Science Society	3900.00	2050.00	5950.00	0.00	5950.00

20	Faculty Welfare	7930.00	7040.00	14970.00	0.00	14970.00
21	NSS	9355.64	14080.00	23435.64	14080.00	9355.64
22	Red Cross	24290.00	14080.00	38370.00	9092.00	29278.00
23	E-Education	68150.00	25200.00	93350.00	0.00	93350.00
24	Cycle Stand	13630.00	7040.00	20670.00	0.00	20670.00
25	Recognition Fee	40530.00	29060.00	69590.00	0.00	69590.00
26	Registration Fee	-95376.00	19850.00	-75526.00	15450.00	-90976.00
27	Affiliation Fee	35240.00	7040.00	42280.00	6050.00	36230.00
28	Academic Fee	32780.00	17100.00	49880.00	17100.00	32780.00
29	Syllabus Fee	25660.00	15880.00	41540.00	0.00	41540.00
30	NCC Fee	17485.00	21120.00	38605.00	19655.00	18950.00
31	Jayanti/Flag Day	13630.00	7040.00	20670.00	0.00	20670.00
32	Sports Fee	32300.00	0.00	32300.00	0.00	32300.00
33	Literacy & Cultural Fee	6460.00	0.00	6460.00	0.00	6460.00
34	College Exam Fee	27000.00	28610.00	55610.00	27150.00	28460.00
35	CLC Fee	28080.00	0.00	28080.00	0.00	28080.00
	Total	1426784.28	1811430.00	3238214.28	2827308.94	410905.34
VIII	Miscellaneous					
1	Bank Interest	129878.80	87959.00	217837.80	0.00	217837.80
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)	7890.00	227064.00	234954.00	227064.00	7890.00
7	Unclassified Balance	1785248.40	0.00	1785248.40	0.00	1785248.40
8	Royalty	0.00	0.00	0.00	0.00	0.00
9	Labour Cess	0.00	0.00	0.00	0.00	0.00
	Total	1923017.20	315023.00	2238040.20	227064.00	2010976.20
IX	Vocational	165362.84	34559.00	199921.84	0.00	199921.84
X	Plus Two SAMS	93010.85	41074.00	134084.85	132169.00	1915.85
XI	NIOS 1	11584.00	316.00	11900.00	0.00	11900.00

XII	NIOS 2	15378.00	419.00	15797.00	0.00	15797.00
	Total	285335.69	76368.00	361703.69	132169.00	229534.69
	Grand Total	3668636.17	2288164.00	5956800.17	3222693.94	2734106.23
B	Details of Finanacial statement during the Year 2020-21 (Plus Three)					
Sl.no.	Head of Accounts	Opening balance as on 01.04.2021	Receipt during the year 2021-22	Total	Expenditure during the year 2021-22	Closing Balance as on 31.03.2022
I	Govt. Grant(Recurring)					
1	Salary of GIA Staff	0.00	14527852.00	14527852.00	14527852.00	0.00
2	GIA-17 Salary	0.00	12140926.00	12140926.00	12140926.00	0.00
	Total	0.00	26668778.00	26668778.00	26668778.00	0.00
II	UGC(GRANT)					
A	UGC					
1	Womens Hostel	352936.00	0.00	352936.00	0.00	352936.00
2	Physics seminar	0.00	0.00	0.00	0.00	0.00
3	Plan Development Grant	63119.00	0.00	63119.00	0.00	63119.00
4	IQAC	0.00	0.00	0.00	0.00	0.00
5	MRP	0.00	0.00	0.00	0.00	0.00
6	Interest/Bank Charges	30737.00	10525.00	41262.00	590.00	40672.00
7	Diversion to +3 Cash book	0.00	0.00	0.00	0.00	0.00
8	Unclassified Balance	50852.00	0.00	50852.00	0.00	50852.00
9	Royalty	-38060.00	0.00	-38060.00	0.00	-38060.00
10	Labour Cess	-51471.00	0.00	-51471.00	0.00	-51471.00
11	SD	-48927.00	0.00	-48927.00	0.00	-48927.00
	TOTAL	359186.00	10525.00	369711.00	590.00	369121.00
B	IDP Grant					
	IDP Grant	682730.97	15909623.00	16592353.97	16503486.56	88867.41
	Total	682730.97	15909623.00	16592353.97	16503486.56	88867.41
III	Govt. Grant(Non Recuring)					
1	Infrastructure Grant	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
IV	Other than					

	Grant					
1	GIS	0.00	0.00	0.00	0.00	0.00
2	Valuation Zone	7336.00	0.00	7336.00	0.00	7336.00
3	Nodal Exam	0.00	0.00	0.00	0.00	0.00
4	Self defence	0.00	0.00	0.00	0.00	0.00
	Total	7336.00	0.00	7336.00	0.00	7336.00
V	Internal Sources					
1	Fees & fines	25392.00	46866.00	72258.00	44540.00	27718.00
	Total	25392.00	46866.00	72258.00	44540.00	27718.00
VI	Students fund					
1	Development Fund	-1322874.00	4780480.00	3457606.00	2815279.32	642326.68
2	Seminar Fee	18448.00	76900.00	95348.00	16000.00	79348.00
3	College Exam Fee	273745.28	87040.00	360785.28	35200.00	325585.28
4	College Development Council	3580.00	10880.00	14460.00	0.00	14460.00
5	SSG/SSW	10940.00	10880.00	21820.00	0.00	21820.00
6	Student-aid-fund	30070.00	32640.00	62710.00	0.00	62710.00
7	Migration Fees	41550.00	90450.00	132000.00	0.00	132000.00
8	Common Room	21880.00	21760.00	43640.00	0.00	43640.00
9	Proctorial Fees	19060.00	10880.00	29940.00	0.00	29940.00
10	College Calendar/Magazine	-33752.00	54400.00	20648.00	0.00	20648.00
11	Games & Sports	26880.00	130560.00	157440.00	88665.00	68775.00
12	Corpus Fund	29430.00	60300.00	89730.00	0.00	89730.00
13	DSA	32820.00	32640.00	65460.00	0.00	65460.00
14	Cultural Association	54700.00	54400.00	109100.00	0.00	109100.00
15	College Union	43760.00	43520.00	87280.00	0.00	87280.00
16	Identity/Library Card	53965.00	36180.00	90145.00	25300.00	64845.00
17	Library Fee	6827.98	139990.00	146817.98	72334.00	74483.98
18	Medical fee	10940.00	10880.00	21820.00	0.00	21820.00
19	Science Society	5010.00	4500.00	9510.00	0.00	9510.00
20	Faculty Welfare	10940.00	10880.00	21820.00	0.00	21820.00
21	NSS	-2498.00	21740.00	19242.00	18022.00	1220.00

22	Red Cross	15230.00	21740.00	36970.00	19241.00	17729.00
23	E-Education	84740.00	109400.00	194140.00	0.00	194140.00
24	Cycle Stand	35600.00	10880.00	46480.00	0.00	46480.00
25	Recognition & Affiliation Fee	0.00	97920.00	97920.00	49750.00	48170.00
26	Registration Fee	-42455.00	90450.00	47995.00	75220.00	-27225.00
27	Syllabus Fee	13690.00	36180.00	49870.00	0.00	49870.00
28	NCC Fee	-335.00	46740.00	46405.00	28860.00	17545.00
29	Jayanti/Flag Day	3940.00	10880.00	14820.00	3000.00	11820.00
30	CLC Fee	19700.00	0.00	19700.00	0.00	19700.00
31	UU Exam Fees	127630.00	746010.00	873640.00	535705.00	337935.00
32	CDC fees	0.00	16160.00	16160.00	16160.00	0.00
	Total	-406837.74	6908260.00	6501422.26	3798736.32	2702685.94
VII	Miscellaneous					
1	Bank Interest	158790.94	104414.00	263204.94	0.00	263204.94
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	0.00	0.00	0.00	0.00
5	Labour Cess	0.00	0.00	0.00	0.00	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)	10152.00	493824.00	503976.00	493824.00	10152.00
11	Unclassified Balance	2007478.36	0.00	2007478.36	0.00	2007478.36
	Total	2176421.30	598238.00	2774659.30	493824.00	2280835.30
VIII	Other Cash Book					
1	NSS	4368.00	41333.00	45701.00	35878.00	9823.00
2	Plus Three SAMS	175932.60	29584.00	205516.60	104800.00	100716.60
	Total	180300.60	70917.00	251217.60	140678.00	110539.60
	Grand Total	3024529.13	50213207.00	53237736.13	47650632.88	5587103.25
	Grand Total	6693165.30	52501371.00	59194536.30	50873326.82	8321209.48

	(A+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 2021-22. 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 - 453632

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
1	SBI	31834002602	31-03-2022	100716.60	31-03-2022	100716.60	0.00	Plus Three SAMS
2	SBI	31241562986	31-03-2022	1915.85	31-03-2022	1915.85	0.00	Plus Two SAMS
3	SBI	37775490624	31-03-2022	11900.00	31-03-2022	11900.00	0.00	NIOS-1
4	SBI	37775500189	31-03-2022	15797.00	31-03-2022	15797.00	0.00	NIOS-2
5	SBI	11624708117	31-03-2022	199921.84	31-03-2022	199921.84	0.00	VOCATIONAL
6	CANARA BANK	0340101012408	31-03-2022	369121.00	31-03-2022	369121.00	0.00	UGC
7	SBI	37642925514	31-03-2022	88867.41	31-03-2022	88867.41	0.00	IDP
8	SBI	11624705025	31-03-2022	26057.03	31-03-2022	26057.03	0.00	Plus Three General
9	SBI	11624706200	31-03-2022	4121145.83	31-03-2022	4121145.83	0.00	Plus Three General
10	CANARA BANK	0340101002705	31-03-2022	293684.88	31-03-2022	293684.88	0.00	Plus Three General
11	ANDHRA BANK	070401100004471	31-03-2022	33012.00	31-03-2022	33012.00	0.00	Plus Three General
12	SBI	10993971115	31-03-2022	53086.50	31-03-2022	53086.50	0.00	Plus Three General

13	SBI	35658676606	31-03-2022	114578.02	31-03-2022	114578.02	0.00	Plus Two General
14	SBI	35658670207	31-03-2022	2157238.32	31-03-2022	2157238.32	0.00	Plus Two General
15	SBI	11624706222	31-03-2022	26622.20	31-03-2022	26622.20	0.00	Plus Two General
16	SBI	34484959654	31-03-2022	6188.00	31-03-2022	6188.00	0.00	Plus Two General
17	SBI	34691640429	31-03-2022	9823.00	31-03-2022	9823.00	0.00	NSS
18	SBI	4042604699	31-03-2022	5914.00	31-03-2022	5914.00	0.00	Plus Three General
	GRAND TOTAL			7635589.48		7635589.48	0.00	

Reconciliation								
Reconciliation It is noticed that All 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 - 453632

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two Library Books	3476	0	0	3476.00	3476	
2	Plus three Library Book	6393	18	0	6411.00	6411	
3	UGC Book	2608	0	0	2608.00	2608	
4	IDP Book	1044	1794	0	2838.00	2838	

Comments

GENERAL STOCK POSITION AS ON 31.03.2022 (+2)						
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB As Per Stock Register
1	IRON BENCH-CUM-DESK	60	0	0	60	60
2	CEILLING FAN	15	11	0	26	26
3	CCTV	28	0	0	28	28

	CAMERA					
4	TV	1	0	0	1	1
5	WOODEN TEAPOY	4	0	0	4	4
6	STAND FAN	1	0	0	1	1
7	STEEL ALMIRAH	0	12	0	12	12
TOTAL(A)		109	23	0	132	132

GENERAL STOCK POSITION AS ON 31.03.2022 (+3)						
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB As Per Stock Register
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	92	1	0	93	93
4	IRON RACKS	33	4	0	37	37
5	COMPUTERS	22	1	0	23	23
6	PRINTERS	8	1	0	9	9
7	IRON CHAIR	66	0	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	68	0	0	68	68
12	XEROX MACHINE	3	0	0	3	3
13	LIGHT STAND	1	0	0	1	1
14	BOARD	0	3	0	3	3
15	PHOTOCOPY MACHINE	0	1	0	1	1
16	UPS	0	2	0	2	2
17	PENDRIVE	0	16	0	16	16
TOTAL(B)		795	29	0	824	824

GENERAL SPORTS STOCK POSITION AS ON 31.03.2022						
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(JERSEY)	12	0	0	12	12
24	SHOT PUT(8 POUND)	4	0	0	4	4
25	SHOT PUT(12	4	0	0	4	4

	POUND)					
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 31.03.2022						
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	6	0	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	5	0	0	5	5
10	Printer	2	0	0	2	2
11	Water purifier	3	0	0	3	3
12	Vending Machine	1	0	0	1	1
13	Incebtior	1	0	0	1	1
14	Bareilly computer	1	0	0	1	1
15	Jaw Talking screen reader	1	0	0	1	1
16	Scanner	3	0	0	3	3
17	DG	1	0	0	1	1
18	Computer Table	5	0	0	5	5
19	Rack	5	0	0	5	5
20	Lab Table	5	0	0	5	5
21	Wooden Stul	16	0	0	16	16
22	Sugession Box	1	0	0	1	1

	TOTAL	72	0	0	72	72
--	--------------	-----------	----------	----------	-----------	-----------

IDP SPORTS STOCK POSITION AS ON 31.03.2022						
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

UGC STOCK POSITION AS ON 31.03.2022						
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	25	0	0	25	25

	TABLE					
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
	TOTAL	459	0	0	459	459

UGC SPORTS STOCK POSITION AS ON 31.03.2022						
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 2021-22 **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 - 453632

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 Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	258730.00	0.00	258730.00	0.00	31-03-2022	258730.00	31-03-2022	258730.00	0.00	
2	01-04-2021	125000.00	0.00	125000.00	0.00	31-03-2022	125000.00	31-03-2022	125000.00	0.00	
	GRAND TOTAL	383730.00	0.00	383730.00	0.00		383730.00		383730.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
DETAILS OF FIXED DEPOSIT 2021-22 (Plus Two General)							
S.L.NO	FDR NO/ BANK	AMOUNT INVESTED	INVESTED DATE	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	PURPOSE

	NAME						
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 2021-22 (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 4030100000 1	100000.00	20.11.18	6.25%	19.11.28	100000.00	Pledged to UU
	TOTAL	258730.00				300601.00	
	Grand Total	383730.00				511525.00	

PARA: 8 ADVANCE

Hindol College, Khajuriakota - 2021-2022

Sno	Advanc e Outst anding as on (DD MM YYYY)	Cashbo ok Name	Advanc e Outst anding (In Rs:)	Advanc e Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advanc e adjust ed during the Year under Audit(In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Audit	Advanc e Outst anding Audit (In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Cash Book	Advanc e Outst anding Cash Book(In Rs:)	Differen ce(In Rs:)	Remark s
1	01-04-2 021	Plus two General cash book	74945. 00	0.00	74945. 00	0.00	31-03-2 022	74945. 00	31-03-2 022	74945. 00	0.00	

2	01-04-2021	Plus Three General cash Book	211245.00	61100.00	272345.00	45400.00	31-03-2022	226945.00	31-03-2022	226945.00	0.00	
	GRAND TOTAL		286190.00	61100.00	347290.00	45400.00		301890.00		301890.00	0.00	

Comments :

Year Wise Break Up Of Outstanding Advance As On 31.03.2022

Year	Amount
2019-20	222790.00
2020-21	44500.00
2021-22	34600.00
Total	301890.00

Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2022 (Plus Two General Cash book)

SL No.	Name & Designation	Opening Balance As on 01.04.21	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.22	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
3	Suresh	2420.00	14.06.19	0.00	2420.00	-	0.00	2420.00	Salary

	Ch Mishra , Lect In Education								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 , Dem onstrator 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 , De monstrato r 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

		1091.00	14.10.19	0.00	1091.00	-	0.00	1091.00	Advance Salary Advance
	Total	74945.00	0.00	0.00	74945.00	0.00	0.00	74945.00	
Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2022 (Plus Three General Cash book)									
SL No.	Name & Designation	Opening Balance As On 01.04.21	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Closing Balance As on 31.03.22	Purpose
	2019-20								
1	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
2	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
3	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
4	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
5	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
6	Jayanta Narayan Pati , Lect In Physics	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	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
8	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
9	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
10	Pandav Sahoo , Demonstrat	2351.00	14.06.19	0.00	2351.00	-	0.00	2351.00	Salary Advance

	or In Zoology	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
11	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
12	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
13	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
14	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
15	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
	2020-21								
16	Braja kishore B ehera,Lect in Education	31200.00	08.02.21	0.00	31200.00	25.03.22	9000.00	22200.00	Salary Advance
17	Subrat Smruti Ranjan Mi shra,Lect in Chemistry	32200.00	08.02.21	0.00	32200.00	25.03.22	9900.00	22300.00	Salary Advance
	2021-22								
18	Kishore Kumar Prusty , Lect In Math	0.00	08.03.22	15000.00	15000.00	-	0.00	15000.00	Exam
19	Kishore Kumar Prusty , Lect In Math	0.00	14.03.22	19600.00	19600.00	-	0.00	19600.00	Exam
20	Pritam Ku Jenamani	0.00	17.08.21	1500.00	1500.00	31.03.22	1500.00	0.00	Postage
21	Biswaranjan , Dem onstrator In Physics	0.00	04.01.22	25000.00	25000.00	29.03.22	25000.00	0.00	Inter College T ournamen t
	Total	211245.00	0.00	61100.00	272345.00	0.00	45400.00	226945.00	
	Grand Total	286190.00	0.00	61100.00	347290.00	0.00	45400.00	301890.00	

From the year-wise break-up of outstanding advances as on 31.3.22 it is found that a sum of Rs.44500.00 is outstanding for more than one year which was paid during 2020-21. 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.44500.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished below.

Details of outstanding advance paid during the Year 2020-21				
SL No	Name and designation	Amount(Rs.)	Date of Payment	Purpose
1	Braja kishore Behera, Lect in Education	22200.00	08.02.21	Salary Advance
2	Subrat Smruti Ranjan Mishra, Lect in Chemistry	22300.00	08.02.21	Salary Advance
	Total	44500.00		

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Braja Kishore Behera	Lect In Education	Hindol College, Khajuriakota	11100
2	Shashadhar Biswal	Ex-Principal Reader In Pol Sci	Hindol College, Khajuriakota	22250
3	Subrat Smruti Ranjan Mishra	Lect In Chemistry	Hindol College, Khajuriakota	11150

PARA: 9 GRANTS

Hindol College, Khajuriakota - 2021-2022

S/no	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	01-04-2021	0.00	14527852.00	14527852.00	14527852.00	31-03-2022	0.00	GIA Salary
2	01-04-2021	682730.97	15909623.00	16592353.97	16503486.56	31-03-2022	88867.41	IDP Grant
3	01-04-2021	466907.00	10525.00	477432.00	590.00	31-03-2022	476842.00	UGC Grant
4	01-04-2021	0.00	12140926.00	12140926.00	12140926.00	31-03-2022	0.00	GIA-17 Salary
	GRAND TOTAL	1149637.97	42588926.00	43738563.97	43172854.56		565709.41	

Comments :

Year wise break-up of Outstanding Grant As on 31.03.2022	
Year	Amount
Up to 2018-19	225671.94
2019-20	330102.47
2020-21	0.00
2021-22	9935.00
TOTAL	565709.41

Further in Previous audit report the world bank grant actual balance was not correctly incorporated in audit. Actually we have verified the cash book along with the grant position and found that the actual amount was 682730.97. Hence the same has been included in current audit report resulting an amount of Rs.180487.97 increased as opening balance in grant position.

Details of IDP Grants Receipt in 2021-22			
Sl. No.	Date of Receipt	Purpose	Amount
1	25.06.21	Interest	4646.00
2	26.07.21	IDP Grant	7948500.00
3	25.09.21	Interest	5183.00
4	27.10.21	IDP Grant	7948500.00
5	25.03.22	Interest	651.00
6	25.12.21	Interest	2143.00
Total			15909623.00

Details of IDP Grants Expenditure in 2021-22			
Sl. No.	Date of Receipt	Purpose	Amount
1	26.07.21	Purchase of Books	402696.00
2	30.07.21	Pledge To RWD,Dhenkanal For Construction Work	7948500.00
3	18.10.21	Purchase Of Lab Equipments	192790.56
4	29.10.21	Pledge To RWD,Dhenkanal For Construction Work	7948500.00
5	14.03.22	Career Counseling	11000.00
Total			16503486.56

Details of UGC Grants Receipt in 2021-22			
Sl. No.	Date of Receipt	Purpose	Amount
1	30.04.21	Interest	2544.00

3	31.07.21	Interest	2643.00
5	31.10.21	Interest	2659.00
6	31.01.22	Interest	2679.00
Total			10525.00
Details of UGC Grants Expenditure in 2021-22			
Sl. No.	Date of Receipt	Purpose	Amount
1	26.07.21	Bank Charges	295.00
2	30.07.21	Bank Charges	295.00
Total			590.00
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 - 2021-2022

S/no	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	01-04-2021	11814940.50	16503486.56	28318427.06	0.00	31-03-2022	28318427.06	IDP
2	01-04-2021	1320097.00	0.00	1320097.00	0.00	31-03-2022	1320097.00	UGC
	GRAND TOTAL	13135037.50	16503486.56	29638524.06	0.00		29638524.06	

Comments :	
Year wise break-up of Outstanding UC As on 31.03.2022	
Year	Amount
Up To 2018-19	1073033.00
2019-20	1343757.50
2020-21	10718247.00
2021-22	16503486.56
TOTAL	29638524.06

It may be noticed from the above table that Rs. 29638524.06 was outstanding towards UC for submission as on 31.03.2022. 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 2021-22 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 2021-22 is furnished below:-

Opening Balance as on 1.4.2021	58891.00
Fees & Fines Collected	81869.00
Total	140760.00
Deposited	80692 .00
Balance to be Deposit As on 31.03.2022	60068.00

From the above statistic it would be seen that a sum of Rs.60068.00 was outstanding for deposit towards fees & fines as on 31.03.2022 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.60068.00 is held under objection.

DETAILS OF FEES& FINES DEPOSITED AT GOVT. TREASURY DURING 2021-22 IS FURNISHED BELOW:-

Challan No./date	Amount(Rs)	Name of the Treasury
207/28.03.22	44540.00	Cyber-treasury, Hindol
188/28.03.22	36152.00	Cyber-treasury, Hindol
TOTAL	80692.00	

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 2021-22 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 (2021-22):- (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	79	79 x 8	632.00	7584.00
.+2 2nd year Arts	99	89 x 8	792.00	9504.00
.+2 1st Year Science	69	69 x 9	621.00	7452.00
.+2 2nd year Science	43	43 x 9	387.00	4644.00
Total	290		2432.00	29184.00
(B) Position of Admission fees:- (Plus Two)				
CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee	
.+2 1st year Arts	256	256 x 8	2048.00	
.+2 2nd year Arts	252	252 x 8	2016.00	
.+2 1st Year Science	124	124 x 9	1116.00	
.+2 2nd year Science	71	71 x 9	639.00	
Total	703		5819.00	
Grand Total (A+B)	35003.00			

DCB Position Of Fees & Fines is furnished Below (2021-22):- (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	55	55 x 9	495.00	5940.00
.+3 2nd Year Arts	32	32 x 9	288.00	3456.00
.+3 3rd year Arts	45	45 x 9	405.00	4860.00
.+3 1st year Com.	68	68 x 9	612.00	7344.00
.+3 2nd year Com.	51	51 X 9	459.00	5508.00
.+3 3rd year Com.	76	76 x 9	684.00	8208.00
.+3 1st year Science	22	22 x 10	220.00	2640.00
.+3 2nd year Science	6	6 x 10	60.00	720.00
.+3 3rd year Science	2	2 x 10	20.00	240.00
TOTAL	357		3243.00	38916.00

(B) Position of Admission fees:- (Plus Three)

CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee	
.+3 1st year Arts	179	179 x 9	1611.00	
.+3 2nd Year Arts	148	148 x 9	1332.00	
.+3 3rd year Arts	146	146 x 9	1314.00	
.+3 1st year Com.	142	142 x 9	1278.00	
.+3 2nd year Com.	98	98 x 9	882.00	
.+3 3rd year Com.	127	127 x 9	1143.00	
.+3 1st year Science	29	29 x 10	290.00	
.+3 2nd year Science	8	8 x 10	80.00	
.+3 3rd year Science	2	2 x 10	20.00	
TOTAL	879		7950.00	
TOTAL (A +B)	46866.00			
Grand Total	81869.00			

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure for the F.Y.2021-22

Details Of Development Fund Expenditure For The Year 2021-22 (+2)		
SI No	Purpose	Amount (Rs)
1	Contingency	8250.00
2	TA / DA	55784.00
3	Bank Charges	907.94
4	Installation Of Wifi Tower	1228317.00
5	Contingency	80758.00
6	Newspaper	4262.00
7	Electri Bill	80745.00
8	Mp Salary	516248.00
9	Refund Of Admission Fees	41340.00
10	EPF(Employer Share)	234732.00
11	EPF(Admin Charges)	17728.00
12	Celling Fan Purchase	17600.00
13	Steel Almiraha Purchase	131988.00
	Total	2418659.94

Details Of Development Fund Expenditure For The Year 2021-22 (+3)		
SI No	Purpose	Amount (Rs)
1	Newspaper	8331.00
2	Bank Charges	3598.32
3	Contractual Salary	497471.00
4	Postage	1059.00
5	NAAC Expenses	109161.00
6	Telephone Bill	39367.00
7	Electri bill	70235.00
8	Interview	16600.00
9	Contingency	99809.00
10	Campus Cleaning	12900.00
11	TA/DA	37833.00
12	Management Salary	994691.00
13	Board Purchase	6000.00
14	Photocopy Machine	82994.00
15	Computer	18500.00
16	Printer	9700.00
17	UPS	1250.00

18	Rack	7600.00
19	Table	4200.00
20	Pendrive	6384.00
21	Remuneration	125743.00
22	Repair & Maintenance	116062.00
23	EPF (Employer Share)	510813.00
24	EPF(Admin Charges)	34978.00
	Total	2815279.32

PARA: 15 **AUDIT ON WORKS**

15.1 - Details of construction work during the Year 2021-22

An amount of Rs.79,48,500.00 & 79,48,500.00 has been paid to & R W D, Dhenkanal towards construction work in the financial year 2021-22.

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 2021-22									
SI No.	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	+2 1st	256	79	101	32	36	5	3	256

	YEAR ARTS								
2	+2 2nd YEAR ARTS	256	99	106	28	15	3	1	252
3	+2 1st YEAR SCIENCE	128	69	40	6	8	0	1	124
4	+2 2nd YEAR SCIENCE	128	43	21	4	2	1	0	71
5	+3 1st YEAR ARTS	192	55	83	13	19	5	4	179
6	+3 2nd YEAR ARTS	192	32	87	14	12	1	2	148
7	+3 3rd YEAR ARTS	192	45	83	6	10	1	1	146
8	+3 1st YEAR SCIENCE	160	68	56	10	7	0	1	142
9	+3 2nd YEAR SCIENCE	160	51	41	4	1	1	0	98
10	+3 3rd YEAR SCIENCE	160	76	41	8	2	0	0	127
11	+3 1st YEAR C OMMER CE	64	22	7	0	0	0	0	29
12	+3 2nd YEAR C OMMER CE	64	6	1	0	1	0	0	8
13	+3 3rd YEAR C OMMER CE	64	2	0	0	0	0	0	2
	TOTAL	1824	647	667	125	113	17	13	1582

18.2 - Abstract position of Staff Strength:-

--

Staff Strength 2021-22(+2)

Teaching (A) :

Sl. No	Subject	Sanction		
			GIA 17	Management
1	IT	1	0	1
	Total	1	0	1
Non -Teaching (B) :				
Sl. No	Subject	Sanction		
			GIA 17	Management
1	Watchman	1	0	1
2	Sweeper	1	0	1
3	DEO	1	0	1
	Total	3	0	3
	Total (A+B)	4	0	4

Staff Strength 2021-22

Teaching (A) :

Sl. No	Subject	Sanction	Men in Position			
			GIA	GIA 17	Contractual	Management
1	English	3	1	2	0	0
2	Odia	3	1	1	1	0
3	Political Science	4	2	1	1	0
4	History	4	2	1	1	0
5	Economics	2	1	1	0	0
6	Sanskrit	3	1	1	1	0
7	Education	2	0	1	0	1
8	Physics	3	1	1	1	0
9	Chemistry	3	1	1	0	1
10	Botany	2	1	0	0	1
11	Zoology	2	0	1	1	0
12	Mathematics	3	1	1	1	0
13	Logic	1	0	1	0	0
14	Commerce	1	0	0	1	0
	Total	36	12	13	8	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	3	0	2	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	6	2	1	0	3
8	Lady Attendant	1	1	0	0	0
9	Peon	6	4	0	1	1
10	Watchman	1	1	0	0	0
11	DEO	2	0	0	1	1
12	Gardener	1	0	0	0	1
	Total	30	11	8	5	6
	Total (A+B)	66	23	21	13	9

18.3 - Abstract position of GIA Salary statement for the F.Y.2021-22

Details Of GIA Salary Statement For The Year 2021-22 (+3)							
SI No.	Name & Designation	Gross Salary	GPF	PT	IT	Total Deduction	Net Salary
1	Binaya Narayan Sahu , Reader In Botany	1477346.00	292000.00	2500.00	184032.00	478532.00	998814.00
2	Ashok Kumar Sahu , Reader In Physics	1441602.00	168000.00	2500.00	191275.00	361775.00	1079827.00
3	Dr Shasadhar Biswal , Lect In Pol Sci	106587.00	0.00	200.00	5000.00	5200.00	101387.00
4	Dipak Ranjan Biswal , Lect In Math	764620.00	76466.00	2500.00	0.00	78966.00	685654.00
5	Dr Mahendra Kumar Swain , Lect In History	764620.00	76466.00	2500.00	0.00	78966.00	685654.00
6	Salya Samal , Lect In	768820.00	76466.00	2500.00	0.00	78966.00	689854.00

	Odia						
7	Sikha Sial , Lect In Economics	699692.00	77142.00	2500.00	0.00	79642.00	620050.00
8	Balacius Toppo , Lect In Pol Sci	699692.00	77142.00	2500.00	0.00	79642.00	620050.00
9	Jashobanta Sahoo , Lect In Chemistry	697900.00	74928.00	2500.00	0.00	77428.00	620472.00
10	Subhasmita Behera , Lect In Sanskrit	697900.00	74928.00	2500.00	0.00	77428.00	620472.00
11	Nibedita Das , Lect In English	697900.00	74928.00	2500.00	0.00	77428.00	620472.00
12	Saroj Kumar Sahu , Demonstrato r In Physics	1070524.00	240000.00	2500.00	73052.00	315552.00	754972.00
13	Sashibhusan Behera , Sr Clerk	192184.00	0.00	800.00	0.00	800.00	191384.00
14	Bankanidhi Jenamani , Lab Attnd Chemistry	542544.00	120000.00	2500.00	0.00	122500.00	420044.00
15	Sagar Pradhan , Lab Attnd Zoology	168948.00	0.00	800.00	0.00	800.00	168148.00
16	Akshaya Kumar Biswal , Peon	516870.00	80000.00	2500.00	0.00	82500.00	434370.00
17	Rohita Kumar Samal , Peon	516870.00	80000.00	2500.00	0.00	82500.00	434370.00
18	Anirudha Sahoo , Peon	516870.00	80000.00	2500.00	0.00	82500.00	434370.00
19	Suresh Ch Sahoo , Peon	1081367.00	4000.00	1000.00	125226.00	130226.00	951141.00
20	Biswanath Jenamani , Watchman	516870.00	144000.00	2500.00	0.00	146500.00	370370.00

21	Gelli Gochayat , Lady Attd	145530.00	14553.00	0.00	0.00	14553.00	130977.00
22	Bijaya Ku Biswal, Lect In Hist	92002.00	0.00	0.00	0.00	0.00	92002.00
23	Sandeep Ku Debata, Sr Clerk	350594.00	37849.00	2300.00	0.00	40149.00	310445.00
	Total	14527852.00	1868868.00	45100.00	578585.00	2492553.00	12035299.00

18.4 - Abstract position of GIA-17 Salary statement for the F.Y.2021-22

Details Of GIA 17 Salary Statement For The Year 2021-22 (+3)					
SI No	Name & Designation	Gross Pay	EPF	PT	Net Payment
1	Bimal Pradhan , Lect In History	631874.00	29040.00	2500.00	629374.00
2	Haramohan Sahu , Lect In Economics	631874.00	29040.00	2500.00	629374.00
3	Dilip Kumar Garnaik , Lect In English	631874.00	29040.00	2500.00	629374.00
4	Jayanta Charan Pati , Lect In Physics	631874.00	29040.00	2500.00	629374.00
5	Sukanta Kumar Pati , Lect In Chemistry	631874.00	29040.00	2500.00	629374.00
6	Kishore Kumar Prusty , Lect In Math	631874.00	29040.00	2500.00	629374.00
7	Nirmal Chandra Panigrahi , Lect In Pol Sci	631874.00	29040.00	2500.00	629374.00
8	Mamta Pal , Lect In Sanskrit	631874.00	29040.00	2500.00	629374.00
9	Siba Sankar Das , Lect In Zoology	631874.00	29040.00	2500.00	629374.00
10	Muralikishore Jenamani , Lect In Odia	631874.00	29040.00	2500.00	629374.00
11	Akshaya Kumar	631874.00	29040.00	2500.00	629374.00

	Patra , Lect In English				
12	Kumar Chandra Behera , Lect In Logic	631874.00	29040.00	2500.00	629374.00
13	Suresh Ch Mishra , Lect In Education	631874.00	29040.00	2500.00	629374.00
14	Bimal Kumar Sahu , Demonstrator In Physics	599354.00	28212.00	2500.00	596854.00
15	Pandab Kumar Sahu , Demonstrator In Zoology	599354.00	28212.00	2500.00	596854.00
16	Sudhanshu Sekhar Mishra , Demonstrator In Chemistry	599354.00	28212.00	2500.00	596854.00
17	Biswaranjan , Demonstrator In Physics	599354.00	28212.00	2500.00	596854.00
18	Dilip Kumar Sahu , Demonstrator In Biology	599354.00	28212.00	2500.00	596854.00
19	Mangaraj Pradhan , Clerk Cum Typist	316252.00	14856.00	1825.00	314427.00
20	Mukunda Chandra Sahu , Clerk Cum Typist	316252.00	14856.00	1825.00	314427.00
21	Tripurari , Behera , Lab Attd Chemistry	297290.00	13968.00	1750.00	295540.00
	Total	12140926.00	562260.00	50400.00	12090526.00

18.5 - Abstract position of Management Salary statement for the F.Y.2021-22

Details Of Management Salary Statement For The Year 2021-22 (+2)				
SI No.	Name & Designation	Gross Salary	EPF	Net Salary
1	Krupasindhu Behera , Lect In IT	149516.00	15300.00	134216.00
2	Chandrakanta Sahu , DEO	175584.00	18630.00	156954.00

3	Akshaya Kumar Naik , Watchman	108045.00	12270.00	95775.00
4	Tuna Gochhayat , Sweeper	83103.00	8280.00	74823.00
	Total	516248.00	54480.00	461768.00

Details Of Management Salary Statement For The Year 2021-22 (+3)

SI No.	Name & Designation	Gross Salary	EPF	Net Salary
1	Subhalaxmi Dash , Lect In Botany	135348.00	14328.00	121020.00
2	Brajakishore Behera , Lect In Education	130353.00	13800.00	116553.00
3	Subrat Smrutiranjana Mishra , Lect In Chemistry	130353.00	13800.00	116553.00
4	Pabitra Mohan Behera , Asst Librarian	106548.00	11280.00	95268.00
5	Pritam Kumar Jenamani , Clerk Cum DEO	150185.00	15900.00	134285.00
6	Jitendra Biswal , Lab Attd	82748.00	8760.00	73988.00
7	Jinu Biswal , Lab Attd	93660.00	8760.00	84900.00
8	Kaberi Sahu , Peon	82748.00	8760.00	73988.00
9	Satyabhama Sahu , Lab Attd Physics	82748.00	8760.00	73988.00
	Total	994691.00	104148.00	890543.00

18.6 - Abstract position of contractual Salary statement for the F.Y.2021-22

Contractual Salary Statement For The 2021-22 (Plus Three)		
SI No.	Name & Designation	Gross Salary
1	Santanu Naik , Lect In Odia	51900.00
2	Biranchi Kumar Prusty , Jr Clerk	10000.00
3	Samir Kumar Dehury , Jr Librarian	30000.00
4	Abinash Nayak , Clerk Cum DEO	6500.00
6	Pravas Biswal , Peon	4500.00
8	Susanta Kumar Acharya, Lect In	51900.00

	Commerce	
9	Satyabrat Jenamani,PET	40367.00
10	Rajat Roul,Lect In Hist	51900.00
11	Pipi Sahu,Lect In Pol Sci	51600.00
12	Suajata Biswal, Lect In Sanskrit	51600.00
13	Manoranjana Behera,Lect In Physics	51900.00
14	Jagadish Ch Dehury,Lect In Math	51600.00
15	Sushree Satya Swagatika Sahoo,Lect In Zoology	43650.00
	Total	497417.00

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 2021-22 (MP) (Plus Two)						
Sl. No.	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
2	April-21	04.06.21	4900.00	4704.00	500.00	10104.00
3	May-21	04.06.21	4900.00	4704.00	500.00	10104.00
4	June-21	13.07.21	4900.00	4704.00	500.00	10104.00
5	July-21	11.08.21	5256.00	5046.00	500.00	10802.00
6	August-21	07.09.21	5256.00	5046.00	500.00	10802.00
7	September-21	11.10.21	5256.00	5046.00	500.00	10802.00
8	October-21	11.11.21	5256.00	5046.00	500.00	10802.00
9	November-21	02.12.21	5256.00	5046.00	500.00	10802.00
10	December-21	06.01.22	5256.00	5046.00	500.00	10802.00
11	January-22	07.02.22	5256.00	5046.00	500.00	10802.00
12	February-22	14.03.22	5256.00	5046.00	500.00	10802.00
TOTAL			56748.00	54480.00	5500.00	116728.00
Details of EPF Deposit During 2021-22 (GIA 17) (Plus Two)						

Sl. No.	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	March-21	15.06.21	14832.00	14382.00	1019.00	30233.00
2	April-21	15.06.21	14832.00	14382.00	1019.00	30233.00
3	May-21	16.06.21	14832.00	14382.00	1019.00	30233.00
4	June-21	15.07.21	14832.00	14382.00	1019.00	30233.00
5	July-21	11.08.21	14832.00	14382.00	1019.00	30233.00
6	August-21	20.09.21	14832.00	14382.00	1019.00	30233.00
7	September-21	11.10.21	14832.00	14382.00	1019.00	30233.00
8	October-21	11.11.21	14832.00	14382.00	1019.00	30233.00
9	November-21	11.12.21	14832.00	14382.00	1019.00	30233.00
10	December-21	13.01.22	14832.00	14382.00	1019.00	30233.00
11	January-22	19.02.22	14832.00	14382.00	1019.00	30233.00
12	February-22	14.03.22	14832.00	14382.00	1019.00	30233.00
TOTAL			177984.00	172584.00	12228.00	362796.00
Grand Total			234732.00	227064.00	17728.00	479524.00

Details of EPF Deposit During 2021-22 (MP) (Plus Three)

Sl. No.	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	April-21	19.06.20	9263.00	8892.00	630.00	18785.00
2	May-21	19.06.20	9263.00	8892.00	630.00	18785.00
3	June-21	19.06.20	9263.00	8892.00	630.00	18785.00
4	July-21	12.10.20	10089.00	9684.00	686.00	20459.00
5	August-21	12.10.20	10089.00	9684.00	686.00	20459.00
6	September-21	12.10.20	10089.00	9684.00	686.00	20459.00
7	October-21	12.10.20	10089.00	9684.00	686.00	20459.00
8	November-21	13.11.20	10089.00	9684.00	686.00	20459.00
9	December-21	14.12.20	10089.00	9684.00	686.00	20459.00
10	January-22	14.01.21	10089.00	9684.00	686.00	20459.00
11	February-22	13.02.21	10089.00	9684.00	686.00	20459.00
TOTAL			108501.00	104148.00	7378.00	220027.00

Details of EPF Deposit During 2021-22 (GIA 17) (Plus Three)

Sl. No.	Wage of Month	Date of Deposit	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	March-21	29.06.20	33526.00	32473.00	2300.00	68299.00

2	April-21	29.06.20	33526.00	32473.00	2300.00	68299.00
3	May-21	29.06.20	33526.00	32473.00	2300.00	68299.00
4	June-21	23.10.20	33526.00	32473.00	2300.00	68299.00
5	July-21	28.10.20	33526.00	32473.00	2300.00	68299.00
6	August-21	28.10.20	33526.00	32473.00	2300.00	68299.00
7	September-21	28.10.20	33526.00	32473.00	2300.00	68299.00
8	October-21	13.11.20	33526.00	32473.00	2300.00	68299.00
9	November-21	14.12.20	33526.00	32473.00	2300.00	68299.00
10	December-21	14.01.20.	33526.00	32473.00	2300.00	68299.00
11	January-22	13.02.21	33526.00	32473.00	2300.00	68299.00
12	February-22	13.03.21	33526.00	32473.00	2300.00	68299.00
TOTAL			402312.00	389676.00	27600.00	819588.00
Grand Total			510813.00	493824.00	34978.00	1039615.00

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 - 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 44500.00 are held under objection which include an amount of Rs 0.00 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

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks

1	8.1	0.00	44500.00	44500.00	0.00	0.00	
Total		0.00	44500.00	44500.00	0.00	0.00	

Spot Recovery

Sl 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 **2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .