

Audit Report No:-770293/AR/2023-2024-DHENKANAL



# AUDIT REPORT

On the Accounts of

**Hindol College, Khajuriakota**

*for*

**2022-2023**

DISTRICT AUDIT OFFICE,  
LOCAL FUND AUDIT, DHENKANAL

**LOCAL FUND AUDIT, DHENKANAL, ODISHA**

CATEGORY : Aided College

Audit Report No : 770293/AR/2023-2024-DHENKANAL

Hindol College, Khajuriakota, District:-DHENKANAL

**PARA: 1 TITLE SHEET**

|    |                                                        |                                                                                                |
|----|--------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1  | Name of the Institution :                              | <b>Hindol College, Khajuriakota</b>                                                            |
| 2  | Year of Accounts under Audit :                         | <b>2022-2023</b>                                                                               |
| 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 :                                    | 24-11-2023 To 29-11-2023 (Mandays Consumed :- )                                                |
| 5  | Name of the Auditors :                                 | K C ACHARYA AND CO. 326919E - Lead Auditor                                                     |
| 6  | Name of the Reviewing Officer :                        | MANORANJAN BARDHAN (District Audit Officer)                                                    |
| 7  | Entry Conference Date :                                |                                                                                                |
| 8  | Exit Conference Date :                                 |                                                                                                |
| 9  | Name of the District Audit Officer :                   | MANORANJAN BARDHAN                                                                             |
| 10 | Date of approval of report by District Audit Officer : | 25-04-2024                                                                                     |

**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**

| Sno | Items                                   | Date Of Physical verification Before / After Transaction | Physical Balance | Balance As per Cash Book / Stock Register | Reference To The Page No Of Cash Book / Stock Register | Discrepancies If Any |
|-----|-----------------------------------------|----------------------------------------------------------|------------------|-------------------------------------------|--------------------------------------------------------|----------------------|
| 1   | Plus Three Fee Collection Receipt books | 24.11.23                                                 | 25 Numbers       | 25 Numbers                                | 162                                                    | No Discrepancies     |
| 2   | Plus Two Fee Collection Receipt Book    | 24.11.23                                                 | 14 Numbers       | 14 Numbers                                | 161                                                    | No Discrepancies     |

|    |                                     |          |        |        |     |                  |
|----|-------------------------------------|----------|--------|--------|-----|------------------|
| 3  | Service Postage Stamps              | 24.11.23 | 0.00   | 0.00   | 27  | No Discrepancies |
| 4  | Plus Three Cash In Hand             | 24.11.23 | 0.00   | 0.00   | 168 | No Discrepancies |
| 5  | Miscellaneous Receipt Books         | 24.11.23 | NIL    | NIL    | NA  | No Discrepancies |
| 6  | Measurement Books                   | 24.11.23 | NIL    | NIL    | NA  | No Discrepancies |
| 7  | Plus Two Cash in hand               | 24.11.23 | 600.00 | 600.00 | 150 | No Discrepancies |
| 8  | Plus Two SAMS Cash Book             | 24.11.23 | 0.00   | 0.00   | 8   | No Discrepancies |
| 9  | Plus Three SAMS Cash Book           | 24.11.23 | 0.00   | 0.00   | 7   | No Discrepancies |
| 10 | NIOS 1 Cash Book                    | 24.11.23 | 0.00   | 0.00   | 12  | No Discrepancies |
| 11 | NIOS 2 Cash Book                    | 24.11.23 | 0.00   | 0.00   | 11  | No Discrepancies |
| 12 | UGC Cash Book                       | 24.11.23 | 0.00   | 0.00   | 2   | No Discrepancies |
| 13 | Vocatio n cash Book                 | 24.11.23 | 0.00   | 0.00   | 8   | No Discrepancies |
| 14 | NSS Cash Book                       | 24.11.23 | 0.00   | 0.00   | 17  | No Discrepancies |
| 15 | IDP Cash Book                       | 24.11.23 | 0.00   | 0.00   | 9   | No Discrepancies |
| 16 | Plus Three Rover & Ranger cash Book | 24.11.23 | 0.00   | 0.00   | 7   | No Discrepancies |
| 17 | Plus Two rover and Ranger cash book | 24.11.23 | 0.00   | 0.00   | 9   | No Discrepancies |

### Comments

The physically verification of CASH IN HAND ( liquid cash ) Plus Two & Plus Three General Cash Book for the year 2023-2024 **Hindol College, Khajuriakota** was found cash of Rs.600.00 & Rs.0.00 which is recorded as Rs.600.00 & Rs.0.00 in the same Plus Two & Plus Three General Cash Book as on 24.11.23.

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. 24.11.23.

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 2022-2023. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

**PARA: 3 LIST OF VERIFIED RECORDS**

| <b>A : List Of Verified Records/Register</b>               |                                        |
|------------------------------------------------------------|----------------------------------------|
| <b>SlnO</b>                                                | <b>List Records/Register</b>           |
| 1                                                          | Work Case Records                      |
| 2                                                          | Service books.                         |
| 3                                                          | F.D.R                                  |
| 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>B : List of Records/Registers not Produced to Audit</b> |                                        |
| <b>SlnO</b>                                                | <b>List Records/Register</b>           |
| <b>C : List of Records/Registers not Maintained</b>        |                                        |
| <b>SlnO</b>                                                | <b>List Records/Register</b>           |
| 1                                                          | Construction cash book                 |
| 2                                                          | H.S.S. cash book                       |
| <b>D : List of Records/Registers not Required</b>          |                                        |
| <b>SlnO</b>                                                | <b>List Records/Register</b>           |
| 1                                                          | Acquittance roll of scholarship        |

## Comments

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

### 1. Construction 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 No-3.1 Consequence of Non-maintenance of prescribed Records & Registers:-

The following registers are not maintained at college level. As per O.A.E. Accounting procedure Rules, 1985 the following Registers have significant role in the whole Accounting Procedure. However, the local Authority is suggested to make immediate steps to maintain these Registers and produce before next Audit for verification.

#### Outstanding Advance Ledger:-

Due to non-maintenance of the same it is difficult to find out the actual position of outstanding advance against the employees and others to till date.

#### Audit Compliance Register:-

Due to non-maintenance of the same the actual outstanding Audit para's raised during the previous and current audit by Auditors can not be settled.

#### Register of Monthly Receipt & Expenditure (Form -6):-

Due to non maintenance of aforesaid registers the details of cash book wise receipts, expenditure and analysis of closing balance could not be ascertained.

#### Annual Abstract registers of Receipt & Expenditure-

It is vital for asserting financial status of the college.

#### Monthly Reconciliation statement of Bank pass books (Form -7):-

Due to non maintenance of aforesaid registers the details of cash book wise monthly Reconciliation of receipts expenditure and closing balance w.r.t. Bank Account could not be ascertained.

#### Asset Registers:-

Without maintenance of the same the asset so generated by the college could not be ascertained. As per instructions of Govt. the Asset created out of utilization of a particular scheme fund should be maintained distinctively.

#### Property Register:-

This register to be maintained for asserting over all property of the college.

#### Loan Register:-

It is significant for loan recovery procedural.

### Dead stock Register:-

Dead stock Register is not maintained properly.

### CAPA:-

The department of higher education has instructed to colleges vide Letter NO.6388/HE dt.16.03.16 for implementation of CAPA for financial transactions.

Further it is noticed that the college has been followed the instruction .Hence the Principal is suggested to obtained the financial transactions through CAPA hence forth.

### PARA: 4 FINANCIAL POSITION

Hindol College, Khajuriakota - 2022-2023

| SIno | Name of the Cash Book     | OB as on Date | Openin g Balan ce(In Rs:) | Receipt during the Year under Audit(In Rs:) | Total(In Rs:) | Expend iture during the Year under Audit(In Rs:) | Closing Balanc e as per Audit (DD MM YYYY) | Closing Balanc e(In Rs:)(AUDIT ) | Closing Balanc e as per (DD MM YYYY) Cash Book | Closing Balanc e(In Rs:)(CASH BOOK) | Differen ce(In Rs:) | Remark s |
|------|---------------------------|---------------|---------------------------|---------------------------------------------|---------------|--------------------------------------------------|--------------------------------------------|----------------------------------|------------------------------------------------|-------------------------------------|---------------------|----------|
| 1    | Plus Two SAMS Cash Book   | 01-04-2022    | 1915.85                   | 38756.00                                    | 40671.85      | 0.00                                             | 31-03-2023                                 | 40671.85                         | 31-03-2023                                     | 40671.85                            | 0.00                |          |
| 2    | Plus Three SAMS Cash Book | 01-04-2022    | 100716.60                 | 38361.00                                    | 139077.60     | 9000.00                                          | 31-03-2023                                 | 130077.60                        | 31-03-2023                                     | 130077.60                           | 0.00                |          |
| 3    | NIOS 1 Cash Book          | 01-04-2022    | 11900.00                  | 325.00                                      | 12225.00      | 0.00                                             | 31-03-2023                                 | 12225.00                         | 31-03-2023                                     | 12225.00                            | 0.00                |          |
| 4    | NIOS 2 Cash Book          | 01-04-2022    | 15797.00                  | 431.00                                      | 16228.00      | 0.00                                             | 31-03-2023                                 | 16228.00                         | 31-03-2023                                     | 16228.00                            | 0.00                |          |
| 5    | UGC Cash Book             | 01-04-2022    | 369121.00                 | 10821.00                                    | 379942.00     | 0.00                                             | 31-03-2023                                 | 379942.00                        | 31-03-2023                                     | 379942.00                           | 0.00                |          |
| 6    | Plus Two General Cash     | 01-04-2022    | 250457.154                | 325390.364                                  | 575847.518    | 389479.598                                       | 31-03-2023                                 | 186367.920                       | 31-03-2023                                     | 186367.920                          | 0.00                |          |

|    | Book                                |            |                    |                     |                     |                     |            |                     |            |                     |             |  |
|----|-------------------------------------|------------|--------------------|---------------------|---------------------|---------------------|------------|---------------------|------------|---------------------|-------------|--|
| 7  | Plus Three General Cash Book        | 01-04-2022 | 501857.52          | 397337.83.52        | 447523.58.76        | 407855.40.00        | 31-03-2023 | 396681.8.76         | 31-03-2023 | 396681.8.76         | 0.00        |  |
| 8  | Vocational cash Book                | 01-04-2022 | 199921.84          | 28557.00            | 228478.84           | 0.00                | 31-03-2023 | 228478.84           | 31-03-2023 | 228478.84           | 0.00        |  |
| 9  | NSS Cash Book                       | 01-04-2022 | 9823.00            | 34531.00            | 44354.00            | 29135.00            | 31-03-2023 | 15219.00            | 31-03-2023 | 15219.00            | 0.00        |  |
| 10 | IDP Cash Book                       | 01-04-2022 | 88867.41           | 125965.32.00        | 126853.99.41        | 406174.9.00         | 31-03-2023 | 862365.0.41         | 31-03-2023 | 862365.0.41         | 0.00        |  |
| 11 | Plus Three Rover & Ranger cash Book | 01-04-2022 | 0.00               | 20259.00            | 20259.00            | 0.00                | 31-03-2023 | 20259.00            | 31-03-2023 | 20259.00            | 0.00        |  |
| 12 | Plus Two rover and Ranger cash book | 01-04-2022 | 0.00               | 6360.00             | 6360.00             | 0.00                | 31-03-2023 | 6360.00             | 31-03-2023 | 6360.00             | 0.00        |  |
|    | <b>GRAND TOTAL</b>                  |            | <b>832120.9.48</b> | <b>557626.20.16</b> | <b>640838.29.64</b> | <b>487802.19.98</b> |            | <b>153036.09.66</b> |            | <b>153036.09.66</b> | <b>0.00</b> |  |

| Comments                                                       |                  |              |                   |                  |                 |                   |
|----------------------------------------------------------------|------------------|--------------|-------------------|------------------|-----------------|-------------------|
| Details of Closing Balance As On 31.03.2023( Plus Two General) |                  |              |                   |                  |                 |                   |
| SI No                                                          | Cash Book        | Cash In hand | In Bank           | FDR              | Advance         | TOTAL             |
| 1                                                              | VOCATIONAL       | 0.00         | 228478.84         | 0.00             | 0.00            | 228478.84         |
| 2                                                              | PLUS TWO SAMS    | 0.00         | 40671.85          | 0.00             | 0.00            | 40671.85          |
| 3                                                              | NIOS 1           | 0.00         | 12225.00          | 0.00             | 0.00            | 12225.00          |
| 4                                                              | NIOS 2           | 0.00         | 16228.00          | 0.00             | 0.00            | 16228.00          |
| 5                                                              | GENERAL PLUS TWO | 0.00         | 1708579.20        | 125000.00        | 30100.00        | 1863679.20        |
| 6                                                              | Rover and Ranger | 0.00         | 6360.00           | 0.00             | 0.00            | 6360.00           |
|                                                                | <b>Total</b>     | <b>0.00</b>  | <b>2012542.89</b> | <b>125000.00</b> | <b>30100.00</b> | <b>2167642.89</b> |

| Details of Closing Balance As On 31.03.2023 (Plus Three General)                                 |                                           |                                  |                                 |                  |                                     |                                  |
|--------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------|---------------------------------|------------------|-------------------------------------|----------------------------------|
| SI No                                                                                            | Cash Book                                 | Cash In hand                     | In Bank                         | FDR              | Advance                             | TOTAL                            |
| 1                                                                                                | PLUS THREE SAMS                           | 0.00                             | 130077.60                       | 0.00             | 0.00                                | 130077.60                        |
| 2                                                                                                | NSS                                       | 0.00                             | 15219.00                        | 0.00             | 0.00                                | 15219.00                         |
| 3                                                                                                | UGC                                       | 0.00                             | 379942.00                       | 0.00             | 0.00                                | 379942.00                        |
| 4                                                                                                | IDP                                       | 0.00                             | 8623650.41                      | 0.00             | 0.00                                | 8623650.41                       |
| 5                                                                                                | GENERAL PLUS THREE                        | 0.00                             | 3499188.76                      | 383730.00        | 83900.00                            | 3966818.76                       |
| 6                                                                                                | Rover and Ranger                          | 0.00                             | 20259.00                        | 0.00             | 0.00                                | 20259.00                         |
|                                                                                                  | <b>TOTAL</b>                              | <b>0.00</b>                      | <b>12668336.77</b>              | <b>383730.00</b> | <b>83900.00</b>                     | <b>13135966.77</b>               |
|                                                                                                  | <b>Grand Total</b>                        | <b>0.00</b>                      | <b>14680879.66</b>              | <b>508730.00</b> | <b>114000.00</b>                    | <b>15303609.66</b>               |
| Statement Showing Head-wise Receipt & Payment of the college during the Year 2022-23 (Plus Two ) |                                           |                                  |                                 |                  |                                     |                                  |
| A                                                                                                | +2 Cash Book                              |                                  |                                 |                  |                                     |                                  |
| Sl.no.                                                                                           | Head of Accounts                          | Opening balance as on 01.04.2022 | Receipt during the year 2022-23 | Total            | Expenditure during the year 2022-23 | Closing Balance as on 31.03.2023 |
| <b>I</b>                                                                                         | <b>Govt. Grant(R ecuring)</b>             |                                  |                                 |                  |                                     |                                  |
| 1                                                                                                | GIA-17 salary                             | 0.00                             | 0.00                            | 0.00             | 0.00                                | 0.00                             |
|                                                                                                  | <b>Total</b>                              | <b>0.00</b>                      | <b>0.00</b>                     | <b>0.00</b>      | <b>0.00</b>                         | <b>0.00</b>                      |
| <b>IV</b>                                                                                        | <b>Other than Grant</b>                   |                                  |                                 |                  |                                     |                                  |
| 1                                                                                                | Self defence                              | 35340.00                         | 34410.00                        | 69750.00         | 35577.00                            | 34173.00                         |
| 2                                                                                                | YRC                                       | 15000.00                         | 3531.00                         | 18531.00         | 8121.36                             | 10409.64                         |
|                                                                                                  | <b>Total</b>                              | <b>50340.00</b>                  | <b>37941.00</b>                 | <b>88281.00</b>  | <b>43698.36</b>                     | <b>44582.64</b>                  |
| <b>II</b>                                                                                        | <b>Internal Sources(Fees &amp; fines)</b> |                                  |                                 |                  |                                     |                                  |
| 1                                                                                                | Tution Fees                               | 32350.00                         | 29988.00                        | 62338.00         | 31263.00                            | 31075.00                         |
|                                                                                                  | Admission Fees                            | 0.00                             | 6355.00                         | 6355.00          | 6355.00                             | 0.00                             |
|                                                                                                  | <b>Total</b>                              | <b>32350.00</b>                  | <b>36343.00</b>                 | <b>68693.00</b>  | <b>37618.00</b>                     | <b>31075.00</b>                  |
| <b>III</b>                                                                                       | <b>Students fund</b>                      |                                  |                                 |                  |                                     |                                  |
| 1                                                                                                | Development Fund                          | -926719.94                       | 1908631.00                      | 981911.06        | 3093493.00                          | -2111581.94                      |
| 2                                                                                                | CHSE Certificate                          | 8555.00                          | 68720.00                        | 77275.00         | 0.00                                | 77275.00                         |
| 3                                                                                                | CHSE Exam Fee                             | 102931.00                        | 221405.00                       | 324336.00        | 223406.00                           | 100930.00                        |
| 4                                                                                                | College Development Council               | 16370.00                         | 7200.00                         | 23570.00         | 0.00                                | 23570.00                         |

|    |                         |           |          |           |          |           |
|----|-------------------------|-----------|----------|-----------|----------|-----------|
| 5  | SSG/SSW                 | 8427.64   | 7200.00  | 15627.64  | 4113.00  | 11514.64  |
| 6  | Student-aid-fund        | 37010.00  | 3420.00  | 40430.00  | 3840.00  | 36590.00  |
| 7  | EMH Fees                | 68390.00  | 57200.00 | 125590.00 | 57600.00 | 67990.00  |
| 8  | Common Room             | 32114.00  | 14850.00 | 46964.00  | 0.00     | 46964.00  |
| 9  | Proctorial Fees         | 14370.00  | 0.00     | 14370.00  | 0.00     | 14370.00  |
| 10 | College Calendar        | 73865.00  | 18600.00 | 92465.00  | 0.00     | 92465.00  |
| 11 | Magazine                | 0.00      | 18650.00 | 18650.00  | 0.00     | 18650.00  |
| 12 | Games & Sports          | 98527.00  | 83560.00 | 182087.00 | 0.00     | 182087.00 |
| 13 | Corpus Fund             | 56500.00  | 21900.00 | 78400.00  | 0.00     | 78400.00  |
| 14 | DSA                     | 35708.00  | 21400.00 | 57108.00  | 0.00     | 57108.00  |
| 15 | Cultural Association    | 103180.00 | 37460.00 | 140640.00 | 0.00     | 140640.00 |
| 16 | College Union           | 82850.00  | 29560.00 | 112410.00 | 0.00     | 112410.00 |
| 17 | Identity                | 48296.00  | 11430.00 | 59726.00  | 0.00     | 59726.00  |
| 18 | Library Card            | 0.00      | 11890.00 | 11890.00  | 0.00     | 11890.00  |
| 19 | Library Fee             | 137554.00 | 74580.00 | 212134.00 | 85000.00 | 127134.00 |
| 20 | Medical fee             | 15320.00  | 0.00     | 15320.00  | 0.00     | 15320.00  |
| 21 | Science Society         | 5950.00   | 2620.00  | 8570.00   | 0.00     | 8570.00   |
| 22 | Faculty Welfare         | 14970.00  | 7660.00  | 22630.00  | 0.00     | 22630.00  |
| 23 | NSS                     | 9355.64   | 7660.00  | 17015.64  | 15204.72 | 1810.92   |
| 24 | Red Cross               | 29278.00  | 15320.00 | 44598.00  | 0.00     | 44598.00  |
| 25 | E-Education             | 93350.00  | 38300.00 | 131650.00 | 0.00     | 131650.00 |
| 26 | Cycle Stand             | 20670.00  | 7660.00  | 28330.00  | 0.00     | 28330.00  |
| 27 | Recognition Fee         | 69590.00  | 26880.00 | 96470.00  | 26880.00 | 69590.00  |
| 28 | Registration Fee        | -90976.00 | 19200.00 | -71776.00 | 19200.00 | -90976.00 |
| 29 | Affiliation Fee         | 36230.00  | 0.00     | 36230.00  | 0.00     | 36230.00  |
| 30 | Academic Fee            | 32780.00  | 17280.00 | 50060.00  | 17280.00 | 32780.00  |
| 31 | Syllabus Fee            | 41540.00  | 1920.00  | 43460.00  | 1920.00  | 41540.00  |
| 32 | NCC Fee                 | 18950.00  | 36924.00 | 55874.00  | 3845.00  | 52029.00  |
| 33 | Jayanti/Flag Day        | 20670.00  | 7660.00  | 28330.00  | 0.00     | 28330.00  |
| 34 | Sports Fee              | 32300.00  | 0.00     | 32300.00  | 0.00     | 32300.00  |
| 35 | Literacy & Cultural Fee | 6460.00   | 46080.00 | 52540.00  | 46080.00 | 6460.00   |
| 36 | College Exam            | 28460.00  | 30640.00 | 59100.00  | 0.00     | 59100.00  |

|               |                                                                               |                                         |                                        |                    |                                            |                                         |
|---------------|-------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|--------------------|--------------------------------------------|-----------------------------------------|
|               | Fee                                                                           |                                         |                                        |                    |                                            |                                         |
| 37            | CLC Fee                                                                       | 28080.00                                | 0.00                                   | 28080.00           | 0.00                                       | 28080.00                                |
| 38            | Center Exp                                                                    | 0.00                                    | 7054.00                                | 7054.00            | 7054.00                                    | 0.00                                    |
|               | <b>Total</b>                                                                  | <b>410905.34</b>                        | <b>2890514.00</b>                      | <b>3301419.34</b>  | <b>3604915.72</b>                          | <b>-303496.38</b>                       |
| <b>VIII</b>   | <b>Miscellaneous</b>                                                          |                                         |                                        |                    |                                            |                                         |
| 1             | Bank Interest                                                                 | 217837.80                               | 73060.64                               | 290898.44          | 1524.90                                    | 289373.54                               |
| 2             | EPF<br>(Employee Share)                                                       | 7890.00                                 | 216045.00                              | 223935.00          | 207039.00                                  | 16896.00                                |
| 3             | Unclassified Balance                                                          | 1785248.40                              | 0.00                                   | 1785248.40         | 0.00                                       | 1785248.40                              |
|               | <b>Total</b>                                                                  | <b>2010976.20</b>                       | <b>289105.64</b>                       | <b>2300081.84</b>  | <b>208563.90</b>                           | <b>2091517.94</b>                       |
| <b>IX</b>     | Vocational                                                                    | 199921.84                               | 28557.00                               | 228478.84          | 0.00                                       | 228478.84                               |
| <b>X</b>      | Plus Two SAMS                                                                 | 1915.85                                 | 38756.00                               | 40671.85           | 0.00                                       | 40671.85                                |
| <b>XI</b>     | NIOS 1                                                                        | 11900.00                                | 325.00                                 | 12225.00           | 0.00                                       | 12225.00                                |
| <b>XII</b>    | NIOS 2                                                                        | 15797.00                                | 431.00                                 | 16228.00           | 0.00                                       | 16228.00                                |
| <b>XIII</b>   | Rover and Ranger                                                              | 0.00                                    | 6360.00                                | 6360.00            | 0.00                                       | 6360.00                                 |
|               | <b>Total</b>                                                                  | <b>229534.69</b>                        | <b>74429.00</b>                        | <b>303963.69</b>   | <b>0.00</b>                                | <b>303963.69</b>                        |
|               | <b>Grand Total</b>                                                            | <b>2734106.23</b>                       | <b>3328332.64</b>                      | <b>6062438.87</b>  | <b>3894795.98</b>                          | <b>2167642.89</b>                       |
|               |                                                                               |                                         |                                        |                    |                                            |                                         |
|               |                                                                               |                                         |                                        |                    |                                            |                                         |
|               |                                                                               |                                         |                                        |                    |                                            |                                         |
| <b>B</b>      | <b>Details of Finanacial statement during the Year 2022-23 ( Plus Three )</b> |                                         |                                        |                    |                                            |                                         |
| <b>Sl.no.</b> | <b>Head of Accounts</b>                                                       | <b>Opening balance as on 01.04.2022</b> | <b>Receipt during the year 2022-23</b> | <b>Total</b>       | <b>Expenditure during the year 2022-23</b> | <b>Closing Balance as on 31.03.2023</b> |
| <b>I</b>      | <b>Govt. Grant(Recurring)</b>                                                 |                                         |                                        |                    |                                            |                                         |
| 1             | Salary of GIA Staff                                                           | 0.00                                    | 14409222.00                            | 14409222.00        | 14409222.00                                | 0.00                                    |
| 2             | GIA-17 Salary                                                                 | 0.00                                    | 16622920.00                            | 16622920.00        | 16622920.00                                | 0.00                                    |
|               | <b>Total</b>                                                                  | <b>0.00</b>                             | <b>31032142.00</b>                     | <b>31032142.00</b> | <b>31032142.00</b>                         | <b>0.00</b>                             |
| <b>II</b>     | <b>UGC(GRANT)</b>                                                             |                                         |                                        |                    |                                            |                                         |
| <b>A</b>      | <b>UGC</b>                                                                    |                                         |                                        |                    |                                            |                                         |
| 1             | Womens Hostel                                                                 | 352936.00                               | 0.00                                   | 352936.00          | 0.00                                       | 352936.00                               |
| 2             | Plan Development Grant                                                        | 63119.00                                | 0.00                                   | 63119.00           | 0.00                                       | 63119.00                                |
|               | <b>TOTAL</b>                                                                  | <b>416055.00</b>                        | <b>0.00</b>                            | <b>416055.00</b>   | <b>0.00</b>                                | <b>416055.00</b>                        |
| <b>B</b>      | <b>IDP Grant</b>                                                              |                                         |                                        |                    |                                            |                                         |

|            |                                          |                 |                    |                    |                   |                   |
|------------|------------------------------------------|-----------------|--------------------|--------------------|-------------------|-------------------|
|            | IDP Grant                                | 88867.41        | 12596532.00        | 12685399.41        | 4061749.00        | 8623650.41        |
|            | <b>Total</b>                             | <b>88867.41</b> | <b>12596532.00</b> | <b>12685399.41</b> | <b>4061749.00</b> | <b>8623650.41</b> |
| <b>III</b> | <b>Govt. Grant(Non Recuring)</b>         |                 |                    |                    |                   |                   |
| 1          | Infrastructure Grant                     | 0.00            | 1500000.00         | 1500000.00         | 1500000.00        | 0.00              |
|            | <b>Total</b>                             | <b>0.00</b>     | <b>1500000.00</b>  | <b>1500000.00</b>  | <b>1500000.00</b> | <b>0.00</b>       |
| <b>IV</b>  | <b>Other than Grant</b>                  |                 |                    |                    |                   |                   |
| 1          | Mo college Abhijan                       | 0.00            | 9820.00            | 9820.00            |                   | 9820.00           |
| 2          | Valuation Zone                           | 7336.00         | 718480.00          | 725816.00          | 718480.00         | 7336.00           |
| 3          | Nodal Exam                               | 0.00            | 31200.00           | 31200.00           | 31200.00          | 0.00              |
| 4          | Self defence                             | 0.00            |                    | 0.00               |                   | 0.00              |
|            | <b>Total</b>                             | <b>7336.00</b>  | <b>759500.00</b>   | <b>766836.00</b>   | <b>749680.00</b>  | <b>17156.00</b>   |
| <b>V</b>   | <b>Internal Sources(Fees&amp; Fines)</b> |                 |                    |                    |                   |                   |
| 1          | Tution Fees                              | 27718.00        | 38292.00           | 66010.00           | 36659.00          | 29351.00          |
|            | Adm. Fees                                | 0.00            | 8249.00            | 8249.00            | 8249.00           | 0.00              |
|            | <b>Total</b>                             | <b>27718.00</b> | <b>46541.00</b>    | <b>74259.00</b>    | <b>44908.00</b>   | <b>29351.00</b>   |
| <b>VI</b>  | <b>Students fund</b>                     |                 |                    |                    |                   |                   |
| 1          | Development Fund                         | 642326.68       | 3650314.00         | 4292640.68         | 5192443.00        | -899802.32        |
| 2          | Seminar Fee                              | 79348.00        | 8210.00            | 87558.00           | 49240.00          | 38318.00          |
| 3          | College Exam Fee                         | 325585.28       | 205120.00          | 530705.28          | 192727.00         | 337978.28         |
| 4          | College Development Council              | 14460.00        | 3200.00            | 17660.00           | 0.00              | 17660.00          |
| 5          | SSG/SSW                                  | 21820.00        | 55200.00           | 77020.00           | 0.00              | 77020.00          |
| 6          | Student-aid-fund                         | 62710.00        | 2850.00            | 65560.00           | 2850.00           | 62710.00          |
| 7          | Migration Fees                           | 132000.00       | 105900.00          | 237900.00          | 105900.00         | 132000.00         |
| 8          | Common Room                              | 43640.00        | 69520.00           | 113160.00          | 0.00              | 113160.00         |
| 9          | Proctorial Fees                          | 29940.00        | 8540.00            | 38480.00           | 0.00              | 38480.00          |
| 10         | College Calendar                         | 20648.00        | 21500.00           | 42148.00           | 44548.00          | -2400.00          |
| 11         | Magazine                                 | 0.00            | 21500.00           | 21500.00           | 23720.00          | -2220.00          |
| 12         | Games & Sports                           | 68775.00        | 8420.00            | 77195.00           | 156680.00         | -79485.00         |
| 13         | Corpus Fund                              | 89730.00        | 16890.00           | 106620.00          | 0.00              | 106620.00         |

|            |                               |                   |                   |                   |                   |                   |
|------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 14         | DSA                           | 65460.00          | 8420.00           | 73880.00          | 0.00              | 73880.00          |
| 15         | Cultural Association          | 109100.00         | 29560.00          | 138660.00         | 13590.00          | 125070.00         |
| 16         | College Union                 | 87280.00          | 25630.00          | 112910.00         | 0.00              | 112910.00         |
| 17         | Identity                      | 64845.00          | 16890.00          | 81735.00          | 27609.00          | 54126.00          |
| 18         | Library Card                  | 0.00              | 16890.00          | 16890.00          | 4350.00           | 12540.00          |
| 19         | Library Fee                   | 74483.98          | 205120.00         | 279603.98         | 169750.00         | 109853.98         |
| 20         | Medical fee                   | 21820.00          | 86120.00          | 107940.00         | 0.00              | 107940.00         |
| 21         | Science Society               | 9510.00           | 51230.00          | 60740.00          | 0.00              | 60740.00          |
| 22         | Faculty Welfare               | 21820.00          | 0.00              | 21820.00          | 0.00              | 21820.00          |
| 23         | NSS                           | 1220.00           | 61450.00          | 62670.00          | 11020.00          | 51650.00          |
| 24         | Red Cross                     | 17729.00          | 16850.00          | 34579.00          | 5520.00           | 29059.00          |
| 25         | E-Education                   | 194140.00         | 31400.00          | 225540.00         | 0.00              | 225540.00         |
| 26         | Cycle Stand                   | 46480.00          | 42120.00          | 88600.00          | 0.00              | 88600.00          |
| 27         | Recognition & Affiliation Fee | 48170.00          | 2540.00           | 50710.00          | 2850.00           | 47860.00          |
| 28         | Registration Fee              | -27225.00         | 18450.00          | -8775.00          | 19950.00          | -28725.00         |
| 29         | Syllabus Fee                  | 49870.00          | 1350.00           | 51220.00          | 1425.00           | 49795.00          |
| 30         | NCC Fee                       | 17545.00          | 46230.00          | 63775.00          | 4590.00           | 59185.00          |
| 31         | Jayanti/Flag Day              | 11820.00          | 9800.00           | 21620.00          | 9400.00           | 12220.00          |
| 32         | CLC Fee                       | 19700.00          | 0.00              | 19700.00          | 0.00              | 19700.00          |
| 33         | UU Exam Fees                  | 337935.00         | 916810.00         | 1254745.00        | 916720.00         | 338025.00         |
| 34         | CDC fees                      | 0.00              | 2850.00           | 2850.00           | 2850.00           | 0.00              |
|            | <b>Total</b>                  | <b>2702685.94</b> | <b>5766874.00</b> | <b>8469559.94</b> | <b>6957732.00</b> | <b>1511827.94</b> |
| <b>VII</b> | <b>Miscellaneous</b>          |                   |                   |                   |                   |                   |
| 1          | Bank Interest                 | 263204.94         | 113836.52         | 377041.46         | 0.00              | 377041.46         |
| 2          | Interest/Bank Charges(UGC)    | 40672.00          | 10821.00          | 51493.00          | 0.00              | 51493.00          |
| 3          | Unclassified Balance(UGC)     | 50852.00          | 0.00              | 50852.00          | 0.00              | 50852.00          |
| 4          | Royalty(UGC)                  | -38060.00         | 0.00              | -38060.00         | 0.00              | -38060.00         |
| 5          | Labour Cess(UGC)              | -51471.00         | 0.00              | -51471.00         | 0.00              | -51471.00         |
| 6          | SD(UGC)                       | -48927.00         | 0.00              | -48927.00         | 0.00              | -48927.00         |
| 7          | EPF (Employee Share)          | 10152.00          | 514890.00         | 525042.00         | 501078.00         | 23964.00          |
|            |                               |                   |                   |                   |                   |                   |

|             |                          |                   |                    |                    |                    |                    |
|-------------|--------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| 8           | Unclassified Balance     | 2007478.36        | 0.00               | 2007478.36         | 0.00               | 2007478.36         |
|             | <b>Total</b>             | <b>2233901.30</b> | <b>639547.52</b>   | <b>2873448.82</b>  | <b>501078.00</b>   | <b>2372370.82</b>  |
| <b>VIII</b> | <b>Other Cash Book</b>   |                   |                    |                    |                    |                    |
| 1           | NSS                      | 9823.00           | 34531.00           | 44354.00           | 29135.00           | 15219.00           |
| 2           | Plus Three SAMS          | 100716.60         | 38361.00           | 139077.60          | 9000.00            | 130077.60          |
| 3           | Rover and Ranger         | 0.00              | 20259.00           | 20259.00           | 0.00               | 20259.00           |
|             | <b>Total</b>             | <b>110539.60</b>  | <b>93151.00</b>    | <b>203690.60</b>   | <b>38135.00</b>    | <b>165555.60</b>   |
|             | <b>Grand Total</b>       | <b>5587103.25</b> | <b>52434287.52</b> | <b>58021390.77</b> | <b>44885424.00</b> | <b>13135966.77</b> |
|             | <b>Grand Total (A+B)</b> | <b>8321209.48</b> | <b>55762620.16</b> | <b>64083829.64</b> | <b>48780219.98</b> | <b>15303609.66</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 2022-2023 . 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.

#### **Comments Regarding negative balance in Development Fund:-**

Comments regarding minus balance Further it is observed that in the financial statement some heads of account shows negative balance amounting to Rs.3011384.26 in development fund. It is clearly indication of diverse of funds from other heads of account which should not be done as per OAEIAP Rules, 1985. Hence college may generate funds under these heads of account to neutralize the negative balance, however till that date the amount is held under objection. The Principal is suggested to segregated unclassified amount with proper head and complacence to report to next Audit.

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

Hindol College, Khajuriakota - 2022-2023

| 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 | Difference(In Rs:)(A-B) | Remarks |
|------|------------------|---------|-----------------------------------------|------------------------------------------|-----------------------------------------------------|------------------------------------------------------|-------------------------|---------|
|------|------------------|---------|-----------------------------------------|------------------------------------------|-----------------------------------------------------|------------------------------------------------------|-------------------------|---------|

|    |                    |                 |            |                    |            | Rs.) (B)           |             |                              |
|----|--------------------|-----------------|------------|--------------------|------------|--------------------|-------------|------------------------------|
| 1  | SBI                | 31834002602     | 31-03-2023 | 130077.60          | 31-03-2023 | 130077.60          | 0.00        | Plus Three SAMS              |
| 2  | SBI                | 31241562986     | 31-03-2023 | 40671.85           | 31-03-2023 | 40671.85           | 0.00        | Plus Two SAMS                |
| 3  | SBI                | 37775490624     | 31-03-2023 | 12225.00           | 31-03-2023 | 12225.00           | 0.00        | NIOS-1                       |
| 4  | SBI                | 37775500189     | 31-03-2023 | 16228.00           | 31-03-2023 | 16228.00           | 0.00        | NIOS-2                       |
| 5  | SBI                | 11624708117     | 31-03-2023 | 228478.84          | 31-03-2023 | 228478.84          | 0.00        | Vocational cash Book         |
| 6  | CANARA BANK        | 0340101012408   | 31-03-2023 | 379942.00          | 31-03-2023 | 379942.00          | 0.00        | UGC                          |
| 7  | SBI                | 37642925514     | 31-03-2023 | 8623650.41         | 31-03-2023 | 8623650.41         | 0.00        | IDP                          |
| 8  | SBI                | 11624705025     | 31-03-2023 | 112374.63          | 31-03-2023 | 112374.63          | 0.00        | Plus Three General cash Book |
| 9  | SBI                | 11624706200     | 31-03-2023 | 2991989.25         | 31-03-2023 | 2991989.25         | 0.00        | Plus Three general Cash Book |
| 10 | CANARA BANK        | 0340101002705   | 31-03-2023 | 302697.88          | 31-03-2023 | 302697.88          | 0.00        | Plus Three General Cash Book |
| 11 | Andhara Bank       | 070401100004471 | 31-03-2023 | 33950.00           | 31-03-2023 | 33950.00           | 0.00        | Plus Three General           |
| 12 | SBI                | 35658676606     | 31-03-2023 | 2259.62            | 31-03-2023 | 2259.62            | 0.00        | Plus Two general             |
| 13 | SBI                | 35658670207     | 31-03-2023 | 1677311.38         | 31-03-2023 | 1677311.38         | 0.00        | Plus two general             |
| 14 | SBI                | 11624706222     | 31-03-2023 | 27348.20           | 31-03-2023 | 27348.20           | 0.00        | Plus Two General             |
| 15 | SBI                | 34484959654     | 31-03-2023 | 1660.00            | 31-03-2023 | 1660.00            | 0.00        | plus Two general             |
| 16 | SBI                | 34691640429     | 31-03-2023 | 15219.00           | 31-03-2023 | 15219.00           | 0.00        | NSS Cash Book                |
| 17 | SBI                | 4042604699      | 31-03-2023 | 58177.00           | 31-03-2023 | 58177.00           | 0.00        | Plus Three general           |
| 18 | SBI                | 40681653241     | 31-03-2023 | 6360.00            | 31-03-2023 | 6360.00            | 0.00        | Plus Two rover and Ranger    |
| 19 | SBI                | 40681743929     | 31-03-2023 | 20259.00           | 31-03-2023 | 20259.00           | 0.00        | Plus Three Rover and Ranger  |
|    | <b>GRAND TOTAL</b> |                 |            | <b>14680879.66</b> |            | <b>14680879.66</b> | <b>0.00</b> |                              |

|                       |
|-----------------------|
|                       |
| <b>Reconciliation</b> |

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 - 2022-2023

| Sino | Material/<br>Item            | Opening<br>Balance | Receipt | Issued | Closing<br>Balance As<br>per Audit | As per stock<br>register | Remarks                     |
|------|------------------------------|--------------------|---------|--------|------------------------------------|--------------------------|-----------------------------|
| 1    | Plus Two<br>Library<br>Books | 3476               | 416     | 0      | 3892.00                            | 3892                     | Register<br>Page<br>No.2855 |
| 2    | Plus Three<br>Lib Books      | 6411               | 1633    | 0      | 8044.00                            | 8044                     | Register<br>Page<br>No.3110 |
| 3    | UGC Books                    | 2608               | 0       | 0      | 2608.00                            | 2608                     | Register<br>Page<br>No.1120 |
| 4    | IDP cash<br>Books            | 2838               | 0       | 0      | 2838.00                            | 2838                     | Register<br>Page No.612     |

**Comments**

| GENERAL STOCK POSITION AS ON 31.03.2023 (+2) |                     |                    |          |          |                    |                                |                              |
|----------------------------------------------|---------------------|--------------------|----------|----------|--------------------|--------------------------------|------------------------------|
| S.L.NO                                       | Material/<br>Item   | Opening<br>Balance | Receipt  | Issued   | CB as per<br>Audit | CB As Per<br>Stock<br>Register | Stock<br>Register<br>Page No |
| 1                                            | IRON BENCH-CUM-DESK | 60                 | 0        | 0        | 60                 | 60                             | 5                            |
| 2                                            | CEILLING FAN        | 26                 | 0        | 0        | 26                 | 26                             | 8                            |
| 3                                            | CCTV CAMERA         | 28                 | 0        | 0        | 28                 | 28                             | 12                           |
| 4                                            | TV                  | 1                  | 0        | 0        | 1                  | 1                              | 15                           |
| 5                                            | WOODEN TEAPOY       | 4                  | 0        | 0        | 4                  | 4                              | 23                           |
| 6                                            | STAND FAN           | 1                  | 0        | 0        | 1                  | 1                              | 8                            |
| 7                                            | STEEL ALMIRAH       | 12                 | 0        | 0        | 12                 | 12                             | 9                            |
| <b>TOTAL(A)</b>                              |                     | <b>132</b>         | <b>0</b> | <b>0</b> | <b>132</b>         | <b>132</b>                     |                              |
|                                              |                     |                    |          |          |                    |                                |                              |
| GENERAL STOCK POSITION AS ON 31.03.2023(+3)  |                     |                    |          |          |                    |                                |                              |

| S.L.NO          | Material/<br>Item       | Opening<br>Balance | Receipt  | Issued   | CB as per<br>Audit | CB As Per<br>Stock<br>Register | Stock<br>Register<br>Page No |
|-----------------|-------------------------|--------------------|----------|----------|--------------------|--------------------------------|------------------------------|
| 1               | IRON BENCH-CUM-DESK     | 336                | 0        | 0        | 336                | 336                            | 5                            |
| 2               | WOODEN BENCH-CUM-DESK   | 12                 | 0        | 0        | 12                 | 12                             | 5                            |
| 3               | TABLE & PRACTICAL TABLE | 93                 | 0        | 0        | 93                 | 93                             | 5                            |
| 4               | IRON RACKS              | 37                 | 0        | 0        | 37                 | 37                             | 1                            |
| 5               | COMPUTERS               | 23                 | 0        | 0        | 23                 | 23                             | 2                            |
| 6               | PRINTERS                | 9                  | 0        | 0        | 9                  | 9                              | 3                            |
| 7               | IRON CHAIR              | 66                 | 0        | 0        | 66                 | 66                             | 6                            |
| 8               | PLASTIC CHAIR           | 84                 | 0        | 0        | 84                 | 84                             | 10                           |
| 9               | CAIN CHAIR              | 8                  | 0        | 0        | 8                  | 8                              | 4                            |
| 10              | STEEL ALMIRAH           | 62                 | 0        | 0        | 62                 | 62                             | 6                            |
| 11              | FAN                     | 68                 | 0        | 0        | 68                 | 68                             | 8                            |
| 12              | XEROX MACHINE           | 3                  | 0        | 0        | 3                  | 3                              | 11                           |
| 13              | LIGHT STAND             | 1                  | 0        | 0        | 1                  | 1                              | 16                           |
| 14              | BOARD                   | 3                  | 0        | 0        | 3                  | 3                              | 17                           |
| 15              | PHOTOCOPY MACHINE       | 1                  | 0        | 0        | 1                  | 1                              | 18                           |
| 16              | UPS                     | 2                  | 0        | 0        | 2                  | 2                              | 19                           |
|                 | PENDRIVE                | 16                 | 0        | 0        | 16                 | 16                             | 20                           |
| <b>TOTAL(B)</b> |                         | <b>824</b>         | <b>0</b> | <b>0</b> | <b>824</b>         | <b>824</b>                     |                              |

| GENERAL SPORTS STOCK POSITION AS ON 31.03.2023 |                   |                    |         |        |                    |                                |                              |
|------------------------------------------------|-------------------|--------------------|---------|--------|--------------------|--------------------------------|------------------------------|
| S.L.NO                                         | Material/<br>Item | Opening<br>Balance | Receipt | Issued | CB as per<br>Audit | CB as per<br>Stock<br>Register | Stock<br>Register<br>Page No |
| 1                                              | ABDOMEN GUARD     | 3                  | 0       | 0      | 3                  | 3                              | 1                            |
| 2                                              | WHITE DRESS       | 13                 | 0       | 0      | 13                 | 13                             | 2                            |
|                                                |                   |                    |         |        |                    |                                |                              |

|    |                     |    |   |   |    |    |    |
|----|---------------------|----|---|---|----|----|----|
| 3  | CRICKET BAT         | 6  | 0 | 0 | 6  | 6  | 3  |
| 4  | BATTING PAD         | 4  | 0 | 0 | 4  | 4  | 4  |
| 5  | HELMET              | 2  | 0 | 0 | 2  | 2  | 5  |
| 6  | THIGH GUARD         | 2  | 0 | 0 | 2  | 2  | 6  |
| 7  | BATTING GLOVES      | 9  | 0 | 0 | 9  | 9  | 7  |
| 8  | KEEPING GLOVES      | 4  | 0 | 0 | 4  | 4  | 8  |
| 9  | VICKY BALL          | 13 | 0 | 0 | 13 | 13 | 9  |
| 10 | WHISTLE             | 1  | 0 | 0 | 1  | 1  | 10 |
| 11 | VOLLEY BALL         | 4  | 0 | 0 | 4  | 4  | 11 |
| 12 | VOLLEY NET          | 1  | 0 | 0 | 1  | 1  | 12 |
| 13 | STUMP               | 7  | 0 | 0 | 7  | 7  | 13 |
| 14 | CHINIES CHECKER     | 1  | 0 | 0 | 1  | 1  | 14 |
| 15 | HIGH JUMP STAND     | 1  | 0 | 0 | 1  | 1  | 15 |
| 16 | MEASURING STUMP     | 3  | 0 | 0 | 3  | 3  | 16 |
| 17 | UMBRELLA            | 3  | 0 | 0 | 3  | 3  | 17 |
| 18 | HIGH JUMP CROSS BAR | 1  | 0 | 0 | 1  | 1  | 18 |
| 19 | DISCUS(BIG )        | 6  | 0 | 0 | 6  | 6  | 19 |
| 20 | DISCUS(SM ALL)      | 6  | 0 | 0 | 6  | 6  | 20 |
| 21 | JAVELIN(LO NG)      | 9  | 0 | 0 | 9  | 9  | 21 |
| 22 | JAVELIN(SH ORT)     | 15 | 0 | 0 | 15 | 15 | 22 |
| 23 | VOLLEY BALL(JERSY)  | 12 | 0 | 0 | 12 | 12 | 23 |
| 24 | SHOT PUT(8 POUND)   | 4  | 0 | 0 | 4  | 4  | 24 |
| 25 | SHOT PUT(12 POUND)  | 4  | 0 | 0 | 4  | 4  | 25 |
| 26 | SHOT PUT(6 POUND)   | 1  | 0 | 0 | 1  | 1  | 26 |

|    |               |            |          |          |            |            |    |
|----|---------------|------------|----------|----------|------------|------------|----|
| 27 | SKIPPING ROPE | 10         | 0        | 0        | 10         | 10         | 27 |
|    | <b>TOTAL</b>  | <b>145</b> | <b>0</b> | <b>0</b> | <b>145</b> | <b>145</b> |    |

| IDP STOCK POSITION AS ON 31.03.2023 |                           |                 |         |        |                 |                          |                        |
|-------------------------------------|---------------------------|-----------------|---------|--------|-----------------|--------------------------|------------------------|
| S.L.NO                              | Material/ Item            | Opening Balance | Receipt | Issued | CB as per Audit | CB as per Stock Register | Stock Register Page No |
| 1                                   | BIOMETRIC DEVICE          | 2               | 0       | 0      | 2               | 2                        | 1                      |
| 2                                   | DESKTOP                   | 6               | 0       | 0      | 6               | 6                        | 2                      |
| 3                                   | LAPTOP                    | 1               | 0       | 0      | 1               | 1                        | 3                      |
| 4                                   | FIRE EXTINGUISHER         | 8               | 3       | 0      | 11              | 11                       | 4                      |
| 5                                   | FIRST AID BOX             | 2               | 0       | 0      | 2               | 2                        | 5                      |
| 6                                   | OPTICAL FIBER             | 1               | 0       | 0      | 1               | 1                        | 6                      |
| 7                                   | TRANSFORMER               | 1               | 0       | 0      | 1               | 1                        | 7                      |
| 8                                   | 2 HP WATER PUMP SET       | 1               | 0       | 0      | 1               | 1                        | 8                      |
| 9                                   | UPS                       | 5               | 0       | 0      | 5               | 5                        | 9                      |
| 10                                  | Printer                   | 2               | 0       | 0      | 2               | 2                        | 10                     |
| 11                                  | Water purifier            | 3               | 0       | 0      | 3               | 3                        | 11                     |
| 12                                  | Vending Machine           | 1               | 0       | 0      | 1               | 1                        | 12                     |
| 13                                  | Inceptior                 | 1               | 0       | 0      | 1               | 1                        | 13                     |
| 14                                  | Bareilly computer         | 1               | 0       | 0      | 1               | 1                        | 14                     |
| 15                                  | Jaw Talking screen reader | 1               | 0       | 0      | 1               | 1                        | 15                     |
| 16                                  | Scanner                   | 3               | 0       | 0      | 3               | 3                        | 16                     |
| 17                                  | DG                        | 1               | 0       | 0      | 1               | 1                        | 17                     |
| 18                                  | Computer Table            | 5               | 0       | 0      | 5               | 5                        | 18                     |
| 19                                  | Rack                      | 5               | 0       | 0      | 5               | 5                        | 19                     |
| 20                                  | Lab Table                 | 5               | 0       | 0      | 5               | 5                        | 20                     |
| 21                                  | Wooden Stul               | 16              | 0       | 0      | 16              | 16                       | 21                     |
| 22                                  | Sugession Box             | 1               | 0       | 0      | 1               | 1                        | 22                     |
|                                     |                           |                 |         |        |                 |                          |                        |

|  |              |           |          |          |           |           |  |
|--|--------------|-----------|----------|----------|-----------|-----------|--|
|  | <b>TOTAL</b> | <b>72</b> | <b>0</b> | <b>0</b> | <b>72</b> | <b>72</b> |  |
|--|--------------|-----------|----------|----------|-----------|-----------|--|

| IDP SPORTS STOCK POSITION AS ON 31.03.2023 |                |                 |          |          |                 |                          |                        |
|--------------------------------------------|----------------|-----------------|----------|----------|-----------------|--------------------------|------------------------|
| S.L.NO                                     | Material/Item  | Opening Balance | Receipt  | Issued   | CB as per Audit | CB as per Stock Register | Stock Register Page No |
| 1                                          | CRICKET BAT    | 2               | 0        | 0        | 2               | 2                        | 1                      |
| 2                                          | MAT            | 1               | 0        | 0        | 1               | 1                        | 2                      |
| 3                                          | NET            | 1               | 0        | 0        | 1               | 1                        | 3                      |
| 4                                          | BATTING PAD    | 2               | 0        | 0        | 2               | 2                        | 4                      |
| 5                                          | BATTING GLOVES | 2               | 0        | 0        | 2               | 2                        | 5                      |
| 6                                          | KEEPING GLOVES | 2               | 0        | 0        | 2               | 2                        | 6                      |
| 7                                          | THAI PAD       | 2               | 0        | 0        | 2               | 2                        | 7                      |
| 8                                          | DUES BALL      | 6               | 0        | 0        | 6               | 6                        | 8                      |
| 9                                          | HELMET         | 2               | 0        | 0        | 2               | 2                        | 9                      |
| 10                                         | KIT BAG        | 1               | 0        | 0        | 1               | 1                        | 10                     |
| 11                                         | ELBOW GUARD    | 2               | 0        | 0        | 2               | 2                        | 11                     |
| 12                                         | GUARD          | 2               | 0        | 0        | 2               | 2                        | 12                     |
| 13                                         | CHEIST GUARD   | 2               | 0        | 0        | 2               | 2                        | 13                     |
| 14                                         | FIELDING GUARD | 1               | 0        | 0        | 1               | 1                        | 14                     |
| 15                                         | STUMP          | 1               | 0        | 0        | 1               | 1                        | 15                     |
|                                            | <b>TOTAL</b>   | <b>29</b>       | <b>0</b> | <b>0</b> | <b>29</b>       | <b>29</b>                |                        |

| UGC STOCK POSITION AS ON 31.03.2023 |                         |                 |         |        |                 |                          |                        |
|-------------------------------------|-------------------------|-----------------|---------|--------|-----------------|--------------------------|------------------------|
| S.L.NO                              | Material/Item           | Opening Balance | Receipt | Issued | CB as per Audit | CB as per Stock Register | Stock Register Page No |
| 1                                   | STEEL ALMIRAH           | 4               | 0       | 0      | 4               | 4                        | 1                      |
| 2                                   | TABLE & PRACTICAL TABLE | 1               | 0       | 0      | 1               | 1                        | 2                      |
| 3                                   | COMPUTER SYSTEM         | 9               | 0       | 0      | 9               | 9                        | 3                      |
| 4                                   | PRINTERS                | 10              | 0       | 0      | 10              | 10                       | 4                      |
| 5                                   | MODEM                   | 1               | 0       | 0      | 1               | 1                        | 5                      |
|                                     |                         |                 |         |        |                 |                          |                        |

|    |                             |    |   |   |    |    |    |
|----|-----------------------------|----|---|---|----|----|----|
| 6  | MONITOR                     | 3  | 0 | 0 | 3  | 3  | 6  |
| 7  | COMPUTER<br>TABLE           | 25 | 0 | 0 | 25 | 25 | 7  |
| 8  | UPS                         | 9  | 0 | 0 | 9  | 9  | 8  |
| 9  | PHOTO<br>COPIER             | 1  | 0 | 0 | 1  | 1  | 9  |
| 10 | FAX<br>MACHINE              | 2  | 0 | 0 | 2  | 2  | 10 |
| 11 | STEEL<br>RACK               | 16 | 0 | 0 | 16 | 16 | 11 |
| 12 | AHUJA<br>AMPLIFIER<br>SET   | 2  | 0 | 0 | 2  | 2  | 12 |
| 13 | GENSET                      | 2  | 0 | 0 | 2  | 2  | 13 |
| 14 | XEROX<br>MACHINE            | 5  | 0 | 0 | 5  | 5  | 14 |
| 15 | DVD<br>PLAYER               | 1  | 0 | 0 | 1  | 1  | 15 |
| 16 | REFRIGERA<br>TOR            | 6  | 0 | 0 | 6  | 6  | 16 |
| 17 | INVERTER                    | 14 | 0 | 0 | 14 | 14 | 17 |
| 18 | LAPTOP                      | 4  | 0 | 0 | 4  | 4  | 18 |
| 19 | DIGITAL<br>CAMERA           | 1  | 0 | 0 | 1  | 1  | 19 |
| 20 | COLOUR<br>PRINTER           | 2  | 0 | 0 | 2  | 2  | 20 |
| 21 | SCANNER                     | 3  | 0 | 0 | 3  | 3  | 21 |
| 22 | HANDY<br>CAM                | 1  | 0 | 0 | 1  | 1  | 22 |
| 23 | PROJECTO<br>R SCREEN        | 6  | 0 | 0 | 6  | 6  | 23 |
| 24 | PEN DRIVE                   | 4  | 0 | 0 | 4  | 4  | 24 |
| 25 | TV                          | 3  | 0 | 0 | 3  | 3  | 25 |
| 26 | LAB TABLE                   | 6  | 0 | 0 | 6  | 6  | 26 |
| 29 | WATER<br>COOLER             | 1  | 0 | 0 | 1  | 1  | 27 |
| 30 | STABILIZER                  | 11 | 0 | 0 | 11 | 11 | 28 |
| 31 | WATER<br>PURIFIER           | 3  | 0 | 0 | 3  | 3  | 29 |
| 32 | STORAGE<br>WETTER<br>COOLER | 1  | 0 | 0 | 1  | 1  | 30 |
| 33 | DUSTBIN<br>PLASTIC          | 12 | 0 | 0 | 12 | 12 | 31 |
| 34 | CEILLING                    | 17 | 0 | 0 | 17 | 17 | 32 |

|    | FAN                 |    |   |   |    |    |    |
|----|---------------------|----|---|---|----|----|----|
| 35 | GRINDER             | 1  | 0 | 0 | 1  | 1  | 33 |
| 36 | GAS CYLINDER        | 3  | 0 | 0 | 3  | 3  | 34 |
| 37 | GAS REGUL ATOR      | 1  | 0 | 0 | 1  | 1  | 35 |
| 38 | INVERTER BATTERY    | 2  | 0 | 0 | 2  | 2  | 36 |
| 39 | MATTRESS            | 21 | 0 | 0 | 21 | 21 | 37 |
| 40 | PILLOW              | 21 | 0 | 0 | 21 | 21 | 38 |
| 41 | STEEL BED           | 21 | 0 | 0 | 21 | 21 | 39 |
| 42 | STEEL READING TABLE | 16 | 0 | 0 | 16 | 16 | 40 |
| 43 | STEEL DINNING TABLE | 2  | 0 | 0 | 2  | 2  | 41 |
| 44 | COMMON ROOM TABLE   | 2  | 0 | 0 | 2  | 2  | 42 |
| 45 | STEEL BENCH         | 4  | 0 | 0 | 4  | 4  | 43 |
| 46 | STEEL SERVING TABLE | 1  | 0 | 0 | 1  | 1  | 44 |
| 47 | STEEL CHAIR         | 16 | 0 | 0 | 16 | 16 | 45 |
| 48 | STEEL SOFA          | 2  | 0 | 0 | 2  | 2  | 46 |
| 49 | CHAIR               | 22 | 0 | 0 | 22 | 22 | 47 |
| 50 | STEEL TRAY          | 20 | 0 | 0 | 20 | 20 | 48 |
| 51 | STEEL GLASS         | 30 | 0 | 0 | 30 | 30 | 49 |
| 52 | STEEL SPOON         | 30 | 0 | 0 | 30 | 30 | 50 |
| 53 | STEEL DINNING CHAIR | 16 | 0 | 0 | 16 | 16 | 51 |
| 54 | STEEL WARDROBE      | 21 | 0 | 0 | 21 | 21 | 52 |
| 55 | GAS CHULA           | 2  | 0 | 0 | 2  | 2  | 53 |
| 56 | KITCHEN VASELS      | 8  | 0 | 0 | 8  | 8  | 54 |
| 57 | HEMADUST A          | 1  | 0 | 0 | 1  | 1  | 55 |

|    |         |     |   |   |     |     |    |
|----|---------|-----|---|---|-----|-----|----|
| 58 | GANGULA | 4   | 0 | 0 | 4   | 4   | 56 |
| 59 | BUCKET  | 6   | 0 | 0 | 6   | 6   | 57 |
|    | TOTAL   | 459 | 0 | 0 | 459 | 459 |    |

| UGC STOCK POSITION AS ON 31.03.2023 |                             |                 |         |        |                 |                          |                        |
|-------------------------------------|-----------------------------|-----------------|---------|--------|-----------------|--------------------------|------------------------|
| S.L.NO                              | Material/Item               | Opening Balance | Receipt | Issued | CB as per Audit | CB as per Stock Register | Stock Register Page No |
| 1                                   | FOOTBALL GOAL POST COMPLETE | 1               | 0       | 0      | 1               | 1                        | 1                      |
| 2                                   | SIX STATION HOME GYM        | 1               | 0       | 0      | 1               | 1                        | 2                      |
| 3                                   | JAVELINE MEN                | 3               | 0       | 0      | 3               | 3                        | 3                      |
| 4                                   | JAVELINE WOMEN              | 3               | 0       | 0      | 3               | 3                        | 4                      |
| 5                                   | WEIGHTING MACHINE           | 1               | 0       | 0      | 1               | 1                        | 5                      |
|                                     | 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 2021-2022 **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.

#### Comments regarding dead stock register

during the course of Audit there is no dead stock register available in the college. The local authority is suggested to maintained all dead stock register and produced to next Audit.

#### PARA: 7 INVESTMENT

Hindol College, Khajuriakota - 2022-2023

| S/no | Opening Balance of Invest | Opening Balance(In Rs:) | Amount Encashe d during | Total(In Rs:) | Amount Invested during | Closing Balance as per | Closing Balance Audit(In | Closing Balance as per | Closing Balance Investm | Differenc e(In Rs:) | Remarks |
|------|---------------------------|-------------------------|-------------------------|---------------|------------------------|------------------------|--------------------------|------------------------|-------------------------|---------------------|---------|
|------|---------------------------|-------------------------|-------------------------|---------------|------------------------|------------------------|--------------------------|------------------------|-------------------------|---------------------|---------|

|   | ment as<br>on (DD<br>MM<br>YYYY) |                       | the Year<br>under<br>Audit(In<br>Rs:) |                       | the Year<br>under<br>Audit(In<br>Rs:) | (DD MM<br>YYYY)<br>Audit | (Rs:)                 | (DD MM<br>YYYY) I<br>nvestme<br>nt<br>Ledger | ent Ledg<br>er(In<br>Rs:) |             |  |
|---|----------------------------------|-----------------------|---------------------------------------|-----------------------|---------------------------------------|--------------------------|-----------------------|----------------------------------------------|---------------------------|-------------|--|
| 1 | 01-04-20<br>22                   | 125000.<br>00         | 0.00                                  | 125000.<br>00         | 0.00                                  | 31-03-20<br>23           | 125000.<br>00         | 31-03-20<br>23                               | 125000.<br>00             | 0.00        |  |
| 2 | 01-04-20<br>22                   | 258730.<br>00         | 0.00                                  | 258730.<br>00         | 125000.<br>00                         | 31-03-20<br>23           | 383730.<br>00         | 31-03-20<br>23                               | 383730.<br>00             | 0.00        |  |
|   | <b>GRAND<br/>TOTAL</b>           | <b>383730.<br/>00</b> | <b>0.00</b>                           | <b>383730.<br/>00</b> | <b>125000.<br/>00</b>                 |                          | <b>508730.<br/>00</b> |                                              | <b>508730.<br/>00</b>     | <b>0.00</b> |  |

| DETAILS OF CB ON INVESTMENT & Comments :                                                                                                                                                |                              |                    |                  |                     |                     |                   |                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------|------------------|---------------------|---------------------|-------------------|--------------------------------|
| DETAILS OF FIXED DEPOSIT 2022-23 ( Plus Two General)                                                                                                                                    |                              |                    |                  |                     |                     |                   |                                |
| S.L.NO                                                                                                                                                                                  | FDR NO/<br>BANK<br>NAME      | AMOUNT<br>INVESTED | INVESTED<br>DATE | RATE OF<br>INTEREST | DATE OF<br>MATURITY | MATURITY<br>VALUE | PURPOSE                        |
| 1                                                                                                                                                                                       | SBI-3879729<br>1976          | 100000.00          | 25.09.19         | 6.25%               | 25.09.29            | 185924.00         | Pledged to<br>CHSE             |
| 2                                                                                                                                                                                       | Canara-0340<br>303000313     | 25000.00           | 07.06.14         | 9.05%               | 7.06.24             | 25000.00          | Principal<br>Hindol<br>College |
|                                                                                                                                                                                         | <b>TOTAL</b>                 | <b>125000.00</b>   |                  |                     |                     | <b>210924.00</b>  |                                |
| DETAILS OF FIXED DEPOSIT 2022-23( Plus Three General)                                                                                                                                   |                              |                    |                  |                     |                     |                   |                                |
| S.L.NO                                                                                                                                                                                  | FDR NO/<br>BANK<br>NAME      | AMOUNT<br>INVESTED | INVESTED<br>DATE | RATE OF<br>INTEREST | DATE OF<br>MATURITY | MATURITY<br>VALUE | PURPOSE                        |
| 1                                                                                                                                                                                       | SBI-1162479<br>6557          | 100000.00          | 13.09.13         | 8.75%               | 13.09.23            | 100000.00         | Pledged to<br>UU               |
| 2                                                                                                                                                                                       | SBI-3091350<br>0786          | 48730.00           | 21.12.20         | 6.25%               | 06.10.29            | 90601.00          | Principal<br>Hindol<br>College |
| 3                                                                                                                                                                                       | ANDHRA-42<br>0001000052      | 10000.00           | 07.11.10         | 6.25%               | 07.11.20            | 10000.00          | Principal<br>Hindol<br>College |
| 4                                                                                                                                                                                       | CANARA-03<br>4030100000<br>1 | 100000.00          | 20.11.18         | 6.25%               | 19.11.28            | 100000.00         | Pledged to<br>UU               |
| 5                                                                                                                                                                                       | SBI-4144237<br>1477          | 125000.00          | 21.11.22         | 6.10%               | 21.11.32            | 228997.00         | Pledged to<br>UU               |
|                                                                                                                                                                                         | <b>TOTAL</b>                 | <b>383730.00</b>   |                  |                     |                     | <b>529598.00</b>  |                                |
|                                                                                                                                                                                         | <b>Grand Total</b>           | <b>508730.00</b>   |                  |                     |                     | <b>740522.00</b>  |                                |
| From above the FDR SL No. :- 3(Plus Three) is found not renew till 31.03.23 ,hence the principal is suggested to make renewal the FDR's and be produced to next Audit for verification. |                              |                    |                  |                     |                     |                   |                                |
| The principal is suggested to make renewal the FDR's and be produced to next Audit for verification.                                                                                    |                              |                    |                  |                     |                     |                   |                                |

PARA: 8 ADVANCE

Hindol College, Khajuriakota - 2022-2023

| 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    | 01-04-2022                             | Plus Two General Cash Book   | 74945.00                     | 153550.00                                        | 228495.00         | 198395.00                                            | 31-03-2023                                    | 30100.00                           | 31-03-2023                                        | 30100.00                              | 0.00               |         |
| 2    | 01-04-2022                             | Plus Three General Cash book | 226945.00                    | 991110.00                                        | 1218055.00        | 1134155.00                                           | 31-03-2023                                    | 83900.00                           | 31-03-2023                                        | 83900.00                              | 0.00               |         |
|      | <b>GRAND TOTAL</b>                     |                              | <b>301890.00</b>             | <b>1144660.00</b>                                | <b>1446550.00</b> | <b>1332550.00</b>                                    |                                               | <b>114000.00</b>                   |                                                   | <b>114000.00</b>                      | <b>0.00</b>        |         |

Comments :

| Year Wise Break Up Of Outstanding Advance As On 31.03.2023 |                  |
|------------------------------------------------------------|------------------|
| Year                                                       | Amount           |
| 2019-20                                                    | 0.00             |
| 2020-21                                                    | 22000.00         |
| 2021-22                                                    | 0.00             |
| 2022-23                                                    | 92000.00         |
| <b>Total</b>                                               | <b>114000.00</b> |

| Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2023 (Plus Two General Cash book) |                    |                                |                 |                        |       |                    |                            |                                |         |                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------|-----------------|------------------------|-------|--------------------|----------------------------|--------------------------------|---------|-----------------------|
| SL No.                                                                                                                                             | Name & Designation | Opening Balance As on 01.04.22 | Date Of Payment | Amount Paid during the | Total | Date of Adjustment | Amount Adjusted during the | Closing Balance As on 31.03.23 | Purpose | Sanctioning Authority |

|   |                                        |         |          | year(Rs.) |         |          | year(Rs.) |      |                |                                     |
|---|----------------------------------------|---------|----------|-----------|---------|----------|-----------|------|----------------|-------------------------------------|
|   | <b>2019-20</b>                         |         |          |           |         |          |           |      |                |                                     |
| 1 | Akshaya Kumar Patra , Lect In English  | 2420.00 | 13.07.19 | 0.00      | 2420.00 | 10.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        | 2420.00 | 13.08.19 | 0.00      | 2420.00 | 10.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        | 2420.00 | 13.09.19 | 0.00      | 2420.00 | 10.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        | 2420.00 | 14.10.19 | 0.00      | 2420.00 | 10.02.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
| 2 | Murali Kishore Jenamani , Lect In Odia | 2420.00 | 14.06.19 | 0.00      | 2420.00 | 24.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        | 2420.00 | 13.07.19 | 0.00      | 2420.00 | 24.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        | 2420.00 | 13.08.19 | 0.00      | 2420.00 | 24.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        | 2420.00 | 13.09.19 | 0.00      | 2420.00 | 24.08.22 | 2420.00   | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|   |                                        |         |          |           |         |          |           |      |                |                                     |

|   |                                         |         |          |      |         |          |         |      |                |                                    |
|---|-----------------------------------------|---------|----------|------|---------|----------|---------|------|----------------|------------------------------------|
|   |                                         | 2420.00 | 14.10.19 | 0.00 | 2420.00 | 24.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
| 3 | Suresh Ch Mishra ,<br>Lect In Education | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                         | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                         | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 06.10.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                         | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 06.10.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                         | 2420.00 | 14.10.19 | 0.00 | 2420.00 | 06.10.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
| 4 | Kumar Chandra Behera ,<br>Lect In Logic | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                         | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                         | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READ          |

|   |                                                             |         |          |      |         |          |         |      |                   |                                                     |
|---|-------------------------------------------------------------|---------|----------|------|---------|----------|---------|------|-------------------|-----------------------------------------------------|
|   |                                                             |         |          |      |         |          |         |      |                   | ER IN<br>ODIA                                       |
|   |                                                             | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                             | 2420.00 | 14.10.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
| 5 | Biswaran<br>jan , De<br>monstrat<br>or In<br>Physics        | 2351.00 | 14.06.19 | 0.00 | 2351.00 | 24.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                             | 2351.00 | 13.07.19 | 0.00 | 2351.00 | 24.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                             | 2351.00 | 13.08.19 | 0.00 | 2351.00 | 24.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                             | 2351.00 | 13.09.19 | 0.00 | 2351.00 | 24.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                             | 2351.00 | 14.10.19 | 0.00 | 2351.00 | 24.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
| 6 | Dilip<br>Kumar<br>Sahu , D<br>emonstr<br>ator In<br>Biology | 2351.00 | 14.06.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                             | 2351.00 | 13.07.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR                                       |

|   |                                  |         |          |      |         |          |         |      |                   |                                                     |
|---|----------------------------------|---------|----------|------|---------|----------|---------|------|-------------------|-----------------------------------------------------|
|   |                                  |         |          |      |         |          |         |      |                   | JENAMA<br>NI,READ<br>ER IN<br>ODIA                  |
|   |                                  | 2351.00 | 13.08.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                  | 2351.00 | 13.09.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                  | 2351.00 | 14.10.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
| 7 | Ajit<br>Behera ,<br>Gardene<br>r | 1091.00 | 14.06.19 | 0.00 | 1091.00 | 10.08.22 | 1091.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                  | 1091.00 | 13.07.19 | 0.00 | 1091.00 | 10.08.22 | 1091.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                  | 1091.00 | 13.08.19 | 0.00 | 1091.00 | 10.08.22 | 1091.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                  | 1091.00 | 13.09.19 | 0.00 | 1091.00 | 10.08.22 | 1091.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                  | 1091.00 | 14.10.19 | 0.00 | 1091.00 | 10.08.22 | 1091.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |

|    | 2022-23                                        |                 |             |                  |                  |             |                  |                 |                |                                     |
|----|------------------------------------------------|-----------------|-------------|------------------|------------------|-------------|------------------|-----------------|----------------|-------------------------------------|
| 8  | Murali Kishore Jenamani , Lect In Odia         | 0.00            | 25.04.22    | 23400.00         | 23400.00         | 28.06.22    | 23400.00         | 0.00            | Salary Advance | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 9  | Chandra kanta Sahu, DEO                        | 0.00            | 19.08.22    | 6000.00          | 6000.00          | 15.11.22    | 6000.00          | 0.00            | E admission    | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 10 | Nirmal Chandra Panigrahi , Lect In Math        | 0.00            | 21.01.23    | 20500.00         | 20500.00         | 16.02.23    | 20500.00         | 0.00            | Sports         | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 11 | Satyabrat Jenamani, PET                        | 0.00            | 27.01.23    | 5050.00          | 5050.00          | 10.02.23    | 5050.00          | 0.00            | S Puja         | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 12 | Kishore Kumar Prusty , Lect In Math            | 0.00            | 27.01.23    | 6500.00          | 6500.00          | 17.02.23    | 6500.00          | 0.00            | F Day          | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 13 | Subrat Smruti Ranjan Mishra, Lect in Chemistry | 0.00            | 01.02.23    | 30100.00         | 30100.00         | -           | 0.00             | 30100.00        | AHS Exam       | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 14 | Dillip Kumar Garnaik , Lect In English         | 0.00            | 13.02.23    | 62000.00         | 62000.00         | 02.03.23    | 62000.00         | 0.00            | Function       | ASHOK KUMAR SAHU, READER IN PHYSICS |
|    | <b>Total</b>                                   | <b>74945.00</b> | <b>0.00</b> | <b>153550.00</b> | <b>228495.00</b> | <b>0.00</b> | <b>198395.00</b> | <b>30100.00</b> |                |                                     |

| Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2023 (Plus Three General Cash book) |                                        |                                |                 |                                  |         |                    |                                      |                                |                |                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----------------|----------------------------------|---------|--------------------|--------------------------------------|--------------------------------|----------------|-------------------------------------|
| SL No.                                                                                                                                               | Name & Designation                     | Opening Balance As On 01.04.22 | Date Of Payment | Amount Paid during the year(Rs.) | Total   | Date of Adjustment | Amount Adjusted during the year(Rs.) | Closing Balance As on 31.03.23 | Purpose        | Sanctioning Authority               |
|                                                                                                                                                      | <b>2019-20</b>                         |                                |                 |                                  |         |                    |                                      |                                |                |                                     |
| 1                                                                                                                                                    | Dillip Kumar Garnaik , Lect In English | 2420.00                        | 14.06.19        | 0.00                             | 2420.00 | 05.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
|                                                                                                                                                      |                                        | 2420.00                        | 13.07.19        | 0.00                             | 2420.00 | 05.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
|                                                                                                                                                      |                                        | 2420.00                        | 13.08.19        | 0.00                             | 2420.00 | 05.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
|                                                                                                                                                      |                                        | 2420.00                        | 13.09.19        | 0.00                             | 2420.00 | 05.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
|                                                                                                                                                      |                                        | 2420.00                        | 14.09.19        | 0.00                             | 2420.00 | 05.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
| 2                                                                                                                                                    | Sukant Kumar Pati , Lect In Chemistry  | 2420.00                        | 14.06.19        | 0.00                             | 2420.00 | 10.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
|                                                                                                                                                      |                                        | 2420.00                        | 13.07.19        | 0.00                             | 2420.00 | 10.08.22           | 2420.00                              | 0.00                           | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODIA |
|                                                                                                                                                      |                                        |                                |                 |                                  |         |                    |                                      |                                |                |                                     |

|   |                                   |         |          |      |         |          |         |      |                |                                    |
|---|-----------------------------------|---------|----------|------|---------|----------|---------|------|----------------|------------------------------------|
|   |                                   | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                   | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                   | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
| 3 | Mamata Pal ,<br>Lect In Sanskrit  | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                   | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                   | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                   | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
|   |                                   | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODA |
| 4 | Kishore Kumar Prusty ,<br>Lect In | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READ          |

|   |                                                 |         |          |      |         |          |         |      |                   |                                                      |
|---|-------------------------------------------------|---------|----------|------|---------|----------|---------|------|-------------------|------------------------------------------------------|
|   | Math                                            |         |          |      |         |          |         |      |                   | ER IN<br>ODIA                                        |
|   |                                                 | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
| 5 | Nirmal<br>Chandra<br>Panigrahi, Lect In<br>Math | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|   |                                                 | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR                                        |

|   |                                                    |         |          |      |         |          |         |      |                   |                                                     |
|---|----------------------------------------------------|---------|----------|------|---------|----------|---------|------|-------------------|-----------------------------------------------------|
|   |                                                    |         |          |      |         |          |         |      |                   | JENAMA<br>NI,READ<br>ER IN<br>ODIA                  |
| 6 | Jayanta<br>Narayan<br>Pati ,<br>Lect In<br>Physics | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                    | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                    | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                    | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                    | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
| 7 | Siba<br>Sankar<br>Das ,<br>Lect In<br>Zoology      | 2420.00 | 14.06.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                    | 2420.00 | 13.07.19 | 0.00 | 2420.00 | 05.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|   |                                                    | 2420.00 | 13.08.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |

|    |                                        |         |          |      |         |          |         |      |                |                                      |
|----|----------------------------------------|---------|----------|------|---------|----------|---------|------|----------------|--------------------------------------|
|    |                                        | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
|    |                                        | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
| 8  | Bimal Pradhan , Lect In History        | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
|    |                                        | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
| 9  | Harmohan Sahu , Lect In Economics      | 2420.00 | 13.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
|    |                                        | 2420.00 | 14.09.19 | 0.00 | 2420.00 | 10.08.22 | 2420.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
| 10 | Pandav Sahoo , Demonstrator In Zoology | 2351.00 | 14.06.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
|    |                                        | 2351.00 | 13.07.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER IN ODISA |
|    |                                        | 2351.00 | 13.08.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMANI, READER          |

|    |                                                                            |         |          |      |         |          |         |      |                   |                                                      |
|----|----------------------------------------------------------------------------|---------|----------|------|---------|----------|---------|------|-------------------|------------------------------------------------------|
|    |                                                                            |         |          |      |         |          |         |      |                   | ER IN<br>ODIA                                        |
|    |                                                                            | 2351.00 | 13.09.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|    |                                                                            | 2351.00 | 14.09.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
| 11 | Bimal<br>Kumar<br>Sahu , D<br>emonstr<br>ator In<br>Physics                | 2351.00 | 14.06.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|    |                                                                            | 2351.00 | 13.07.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|    |                                                                            | 2351.00 | 13.08.19 | 0.00 | 2351.00 | 10.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|    |                                                                            | 2351.00 | 13.09.19 | 0.00 | 2351.00 | 28.09.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|    |                                                                            | 2351.00 | 14.09.19 | 0.00 | 2351.00 | 28.09.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
| 12 | Sudhans<br>hu<br>Kumar<br>Mishra ,<br>Demonst<br>rator In<br>Chemistr<br>y | 2351.00 | 14.06.19 | 0.00 | 2351.00 | 05.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA |
|    |                                                                            | 2351.00 | 13.07.19 | 0.00 | 2351.00 | 05.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR                                        |

|    |                                      |         |          |      |         |          |         |      |                   |                                                     |
|----|--------------------------------------|---------|----------|------|---------|----------|---------|------|-------------------|-----------------------------------------------------|
|    |                                      |         |          |      |         |          |         |      |                   | JENAMA<br>NI,READ<br>ER IN<br>ODIA                  |
|    |                                      | 2351.00 | 13.08.19 | 0.00 | 2351.00 | 05.08.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|    |                                      | 2351.00 | 13.09.19 | 0.00 | 2351.00 | 28.09.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|    |                                      | 2351.00 | 14.09.19 | 0.00 | 2351.00 | 28.09.22 | 2351.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
| 13 | Mangara<br>j<br>Pradhan<br>,Jr Clerk | 1238.00 | 14.06.19 | 0.00 | 1238.00 | 10.08.22 | 1238.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|    |                                      | 1238.00 | 13.07.19 | 0.00 | 1238.00 | 10.08.22 | 1238.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|    |                                      | 1238.00 | 13.08.19 | 0.00 | 1238.00 | 10.08.22 | 1238.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|    |                                      | 1238.00 | 13.09.19 | 0.00 | 1238.00 | 28.09.22 | 1238.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |
|    |                                      | 1238.00 | 14.09.19 | 0.00 | 1238.00 | 28.09.22 | 1238.00 | 0.00 | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI,READ<br>ER IN<br>ODIA |

|    |                                 |         |          |      |         |          |         |      |                |                                     |
|----|---------------------------------|---------|----------|------|---------|----------|---------|------|----------------|-------------------------------------|
| 14 | Mukunda Chandra Sahu , Jr Clerk | 1238.00 | 14.06.19 | 0.00 | 1238.00 | 05.08.22 | 1238.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1238.00 | 13.07.19 | 0.00 | 1238.00 | 05.08.22 | 1238.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1238.00 | 13.08.19 | 0.00 | 1238.00 | 05.08.22 | 1238.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1238.00 | 13.09.19 | 0.00 | 1238.00 | 05.08.22 | 1238.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1238.00 | 14.09.19 | 0.00 | 1238.00 | 05.08.22 | 1238.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
| 15 | Tripurari Behera , Lab Attd     | 1164.00 | 14.06.19 | 0.00 | 1164.00 | 05.08.22 | 1164.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1164.00 | 13.07.19 | 0.00 | 1164.00 | 05.08.22 | 1164.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1164.00 | 13.08.19 | 0.00 | 1164.00 | 05.08.22 | 1164.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READER IN ODIA |
|    |                                 | 1164.00 | 13.09.19 | 0.00 | 1164.00 | 05.08.22 | 1164.00 | 0.00 | Salary Advance | ASIT KUMAR JENAMA NI,READ           |

|    |                                                                 |              |          |              |              |          |              |              |                   |                                                         |
|----|-----------------------------------------------------------------|--------------|----------|--------------|--------------|----------|--------------|--------------|-------------------|---------------------------------------------------------|
|    |                                                                 |              |          |              |              |          |              |              |                   | ER IN<br>ODIA                                           |
|    |                                                                 | 1164.00      | 14.09.19 | 0.00         | 1164.00      | 05.08.22 | 1164.00      | 0.00         | Salary<br>Advance | ASIT<br>KUMAR<br>JENAMA<br>NI, READ<br>ER IN<br>ODIA    |
|    | <b>2020-21</b>                                                  |              |          |              |              |          |              |              |                   |                                                         |
| 16 | Braja<br>kishore<br>Behera, L<br>ect in Ed<br>ucation           | 22200.0<br>0 | 08.02.21 | 0.00         | 22200.0<br>0 | 31.03.23 | 11700.0<br>0 | 10500.0<br>0 | Salary<br>Advance | ASHOK<br>KUMAR<br>SAHU, R<br>EADER<br>IN<br>PHYSIC<br>S |
| 17 | Subrat<br>Smruti<br>Ranjan<br>Mishra, L<br>ect in Ch<br>emistry | 22300.0<br>0 | 08.02.21 | 0.00         | 22300.0<br>0 | 31.03.23 | 10800.0<br>0 | 11500.0<br>0 | Salary<br>Advance | ASHOK<br>KUMAR<br>SAHU, R<br>EADER<br>IN<br>PHYSIC<br>S |
|    | <b>2021-22</b>                                                  |              |          |              |              |          |              |              |                   |                                                         |
| 18 | Kishore<br>Kumar<br>Prusty ,<br>Lect In<br>Math                 | 15000.0<br>0 | 08.03.22 | 0.00         | 15000.0<br>0 | 30.05.22 | 15000.0<br>0 | 0.00         | Exam              | ASHOK<br>KUMAR<br>SAHU, R<br>EADER<br>IN<br>PHYSIC<br>S |
| 19 | Kishore<br>Kumar<br>Prusty ,<br>Lect In<br>Math                 | 19600.0<br>0 | 14.03.22 | 0.00         | 19600.0<br>0 | 30.05.22 | 19600.0<br>0 | 0.00         | Exam              | ASHOK<br>KUMAR<br>SAHU, R<br>EADER<br>IN<br>PHYSIC<br>S |
|    | <b>2022-23</b>                                                  |              |          |              |              |          |              |              |                   |                                                         |
| 20 | Bimal<br>Pradhan<br>, Lect In<br>History                        | 0.00         | 10.08.22 | 3000.00      | 3000.00      | 07.09.22 | 3000.00      | 0.00         | Exam              | ASHOK<br>KUMAR<br>SAHU, R<br>EADER<br>IN<br>PHYSIC<br>S |
| 21 | Bimal<br>Pradhan<br>, Lect In<br>History                        | 0.00         | 19.10.22 | 48600.0<br>0 | 48600.0<br>0 | 24.02.23 | 48600.0<br>0 | 0.00         | Exam              | ASHOK<br>KUMAR<br>SAHU, R<br>EADER<br>IN                |

|    |                                            |      |          |          |          |          |          |          |                  |                                     |
|----|--------------------------------------------|------|----------|----------|----------|----------|----------|----------|------------------|-------------------------------------|
|    |                                            |      |          |          |          |          |          |          |                  | PHYSICS                             |
| 22 | Bimal Pradhan , Lect In History            | 0.00 | 19.10.22 | 5000.00  | 5000.00  | 20.12.22 | 5000.00  | 0.00     | Dept De velopmet | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 23 | Bimal Pradhan , Lect In History            | 0.00 | 24.01.23 | 37050.00 | 37050.00 | 24.02.23 | 37050.00 | 0.00     | Exam             | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 24 | Harmohan Sahu , Lect In Economics          | 0.00 | 19.10.22 | 5000.00  | 5000.00  | 22.12.22 | 5000.00  | 0.00     | Dept De velopmet | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 25 | Harmohan Sahu , Lect In Economics          | 0.00 | 25.02.23 | 48900.00 | 48900.00 | -        | 0.00     | 48900.00 | Exam             | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 26 | Harmohan Sahu , Lect In Economics          | 0.00 | 16.03.23 | 900.00   | 900.00   | -        | 0.00     | 900.00   | Exam             | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 27 | Dilip Kumar Sahu , Demonstrator In Biology | 0.00 | 13.02.23 | 85000.00 | 85000.00 | 21.03.23 | 85000.00 | 0.00     | Function         | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 28 | Sukant Kumar Pati , Lect In Chemistry      | 0.00 | 31.10.22 | 5000.00  | 5000.00  | 20.12.22 | 5000.00  | 0.00     | Dept De velopmet | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 29 | Jayanta                                    | 0.00 | 12.04.22 | 80000.00 | 80000.00 | 02.07.22 | 80000.00 | 0.00     | Color            | ASHOK                               |

|    |                                              |      |          |               |               |          |               |      |                     |                                                    |
|----|----------------------------------------------|------|----------|---------------|---------------|----------|---------------|------|---------------------|----------------------------------------------------|
|    | Narayan Pati ,<br>Lect In Physics            |      |          | 0             | 0             |          | 0             |      | work                | KUMAR SAHU,R<br>EADER IN<br>PHYSICS                |
| 30 | Jayanta Narayan<br>Pati ,<br>Lect In Physics | 0.00 | 19.10.22 | 5000.00       | 5000.00       | 20.12.22 | 5000.00       | 0.00 | Dept De<br>velopmet | ASHOK<br>KUMAR<br>SAHU,R<br>EADER<br>IN<br>PHYSICS |
| 31 | Jayanta Narayan<br>Pati ,<br>Lect In Physics | 0.00 | 19.12.22 | 500000.<br>00 | 500000.<br>00 | 30.12.22 | 500000.<br>00 | 0.00 | Valuatio<br>n zone  | ASHOK<br>KUMAR<br>SAHU,R<br>EADER<br>IN<br>PHYSICS |
| 32 | Kishore Kumar<br>Prusty ,<br>Lect In Math    | 0.00 | 16.05.22 | 17460.0<br>0  | 17460.0<br>0  | 30.05.22 | 17460.0<br>0  | 0.00 | Exam                | ASHOK<br>KUMAR<br>SAHU,R<br>EADER<br>IN<br>PHYSICS |
| 33 | Kishore Kumar<br>Prusty ,<br>Lect In Math    | 0.00 | 30.05.22 | 15000.0<br>0  | 15000.0<br>0  | 04.08.22 | 15000.0<br>0  | 0.00 | Exam                | ASHOK<br>KUMAR<br>SAHU,R<br>EADER<br>IN<br>PHYSICS |
| 34 | Kishore Kumar<br>Prusty ,<br>Lect In Math    | 0.00 | 29.09.22 | 35400.0<br>0  | 35400.0<br>0  | 16.02.23 | 35400.0<br>0  | 0.00 | Exam                | ASHOK<br>KUMAR<br>SAHU,R<br>EADER<br>IN<br>PHYSICS |
| 35 | Kishore Kumar<br>Prusty ,<br>Lect In Math    | 0.00 | 21.10.22 | 5000.00       | 5000.00       | 20.12.22 | 5000.00       | 0.00 | Dept De<br>velopmet | ASHOK<br>KUMAR<br>SAHU,R<br>EADER<br>IN<br>PHYSICS |
| 36 | Nirmal Chandra<br>Panigrahi , Lect In        | 0.00 | 24.08.22 | 1200.00       | 1200.00       | 05.09.22 | 1200.00       | 0.00 | Exam                | ASHOK<br>KUMAR<br>SAHU,R<br>EADER                  |

|    |                                         |                  |             |                   |                   |             |                   |                  |                  |                                     |
|----|-----------------------------------------|------------------|-------------|-------------------|-------------------|-------------|-------------------|------------------|------------------|-------------------------------------|
|    | Math                                    |                  |             |                   |                   |             |                   |                  |                  | IN<br>PHYSICS                       |
| 37 | Nirmal Chandra Panigrahi , Lect In Math | 0.00             | 17.09.22    | 12000.00          | 12000.00          | 22.10.22    | 12000.00          | 0.00             | Campus Clean     | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 38 | Nirmal Chandra Panigrahi , Lect In Math | 0.00             | 19.10.22    | 5000.00           | 5000.00           | 21.12.22    | 5000.00           | 0.00             | Dept Development | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 39 | Nirmal Chandra Panigrahi , Lect In Math | 0.00             | 13.12.22    | 10000.00          | 10000.00          | 16.02.23    | 10000.00          | 0.00             | Tournament       | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 40 | Nirmal Chandra Panigrahi , Lect In Math | 0.00             | 13.01.23    | 25000.00          | 25000.00          | 17.02.23    | 25000.00          | 0.00             | Hockey           | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 41 | Nirmal Chandra Panigrahi , Lect In Math | 0.00             | 21.01.23    | 29500.00          | 29500.00          | 16.02.23    | 29500.00          | 0.00             | Sports           | ASHOK KUMAR SAHU, READER IN PHYSICS |
| 42 | Krupasindhu Behera, Lect in IT          | 0.00             | 23.03.23    | 12100.00          | 12100.00          | -           | 0.00              | 12100.00         | Rover and Ranger | ASHOK KUMAR SAHU, READER IN PHYSICS |
|    | <b>Total</b>                            | <b>226945.00</b> | <b>0.00</b> | <b>991110.00</b>  | <b>1218055.00</b> | <b>0.00</b> | <b>1134155.00</b> | <b>83900.00</b>  |                  |                                     |
|    | <b>Grand Total</b>                      | <b>301890.00</b> | <b>0.00</b> | <b>1144660.00</b> | <b>1446550.00</b> | <b>0.00</b> | <b>1332550.00</b> | <b>114000.00</b> |                  |                                     |

We have verified the advance register for the prior period and found that the previous year advance shown as outstanding, has already recovered and the recovered amount is mentioned in our report with the date on which the same has recovered, we further certify that the advance shown in the above statement is true and Principal is the sole sanctioning authority for sanctioning of advance.

**PARA: 9 GRANTS**

Hindol College, Khajuriakota - 2022-2023

| Sno | 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   | 01-04-2022                            | 0.00                        | 14409222.00                                         | 14409222.00        | 14409222.00                                      | 31-03-2023                        | 0.00                    | GIA Salary           |
| 2   | 01-04-2022                            | 0.00                        | 16622920.00                                         | 16622920.00        | 16622920.00                                      | 31-03-2023                        | 0.00                    | GIA -17 Salary       |
| 3   | 01-04-2022                            | 476842.00                   | 10821.00                                            | 487663.00          | 0.00                                             | 31-03-2023                        | 487663.00               | UGC Grant            |
| 4   | 01-04-2022                            | 88867.41                    | 12596532.00                                         | 12685399.41        | 4061749.00                                       | 31-03-2023                        | 8623650.41              | IDP Grant            |
| 5   | 01-04-2022                            | 0.00                        | 1500000.00                                          | 1500000.00         | 1500000.00                                       | 31-03-2023                        | 0.00                    | Infrastructure grant |
|     | <b>GRAND TOTAL</b>                    | <b>565709.41</b>            | <b>45139495.00</b>                                  | <b>45705204.41</b> | <b>36593891.00</b>                               |                                   | <b>9111313.41</b>       |                      |

|                                                                                                                                                       |                 |            |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------|--------|
|                                                                                                                                                       |                 |            |        |
| Comments :                                                                                                                                            |                 |            |        |
| Year wise break-up of Outstanding Grant As on 31.03.2023                                                                                              |                 |            |        |
| Year                                                                                                                                                  |                 | Amount     |        |
| Up to 2018-19                                                                                                                                         |                 | 225671.94  |        |
| 2019-20                                                                                                                                               |                 | 241235.06  |        |
| 2020-21                                                                                                                                               |                 | 0.00       |        |
| 2021-22                                                                                                                                               |                 | 9935.00    |        |
| 2022-23                                                                                                                                               |                 | 8634471.41 |        |
| TOTAL                                                                                                                                                 |                 | 9111313.41 |        |
| 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. |                 |            |        |
| Details of IDP Grants Receipt in 2022-23                                                                                                              |                 |            |        |
| Sl. No.                                                                                                                                               | Date of Receipt | Purpose    | Amount |
| 1                                                                                                                                                     | 25.06.22        | Interest   | 605.00 |

|                                                                                                          |                        |                                                             |                    |
|----------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------|--------------------|
| 2                                                                                                        | 20.09.22               | IDP Grant                                                   | 4043581.00         |
| 3                                                                                                        | 25.09.22               | Interest                                                    | 2315.00            |
| 4                                                                                                        | 17.11.22               | Refund of Grant Money                                       | 6838.00            |
| 5                                                                                                        | 25.12.22               | Interest                                                    | 521.00             |
| 6                                                                                                        | 18.01.23               | IDP Grant                                                   | 8500000.00         |
| 7                                                                                                        | 25.03.23               | Interest                                                    | 42672.00           |
| <b>Total</b>                                                                                             |                        |                                                             | <b>12596532.00</b> |
| <b>Details of IDP Grants Expenditure in 2022-23</b>                                                      |                        |                                                             |                    |
| <b>Sl. No.</b>                                                                                           | <b>Date of Receipt</b> | <b>Purpose</b>                                              | <b>Amount</b>      |
| 1                                                                                                        | 26.09.22               | Excutive engineer RWDfor the purpose of Class room Building | 4043581.00         |
| 2                                                                                                        | 22.03.23               | Advertisement                                               | 838.00             |
| 3                                                                                                        | 19.07.22               | Fire extingusher                                            | 17330.00           |
| <b>Total</b>                                                                                             |                        |                                                             | <b>4061749.00</b>  |
|                                                                                                          |                        |                                                             |                    |
|                                                                                                          |                        |                                                             |                    |
|                                                                                                          |                        |                                                             |                    |
|                                                                                                          |                        |                                                             |                    |
| <b>Details of Infrastructure Grants Expenditure in 2022-23</b>                                           |                        |                                                             |                    |
| <b>Sl. No.</b>                                                                                           | <b>Date of Receipt</b> | <b>Purpose</b>                                              | <b>Amount</b>      |
| 1                                                                                                        | 26.07.21               | Excutive Engineer RWD for construction work                 | 1500000.00         |
| <b>Total</b>                                                                                             |                        |                                                             | <b>1500000.00</b>  |
| Grant register are maintained by the local authority and produced for verification at the time of Audit. |                        |                                                             |                    |
|                                                                                                          |                        |                                                             |                    |

#### PARA: 10 UTILISATION CERTIFICATE

Hindol College, Khajuriakota - 2022-2023

| SlnO | U.C Outstanding as on (DD MM YYYY) | U.C Outsta nding(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    | 01-04-2022                         | 1320097.00               | 0.00                                                         | 1320097.00    | 0.00                                                | 31-03-2023                                                     | 1320097.00                                           | UGC     |
| 2    | 01-04-2022                         | 28318427.06              | 4061749.00                                                   | 32380176.06   | 0.00                                                | 31-03-2023                                                     | 32380176.06                                          | IDP     |

|   |                    |                    |                   |                    |             |            |                    |                      |
|---|--------------------|--------------------|-------------------|--------------------|-------------|------------|--------------------|----------------------|
| 3 | 01-04-2022         | 0.00               | 1500000.00        | 1500000.00         | 0.00        | 31-03-2023 | 1500000.00         | Infrastructure Grant |
|   | <b>GRAND TOTAL</b> | <b>29638524.06</b> | <b>5561749.00</b> | <b>35200273.06</b> | <b>0.00</b> |            | <b>35200273.06</b> |                      |

| Comments :                                                                                                                                                                                                                                                                                                                                                                                                             |             |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------|--|------|--------|---------------|------------|---------|------------|---------|-------------|---------|-------------|---------|------------|-------|-------------|
| <table><tr><th colspan="2">Year wise break-up of Outstanding UC As on 31.03.2023</th></tr><tr><th>Year</th><th>Amount</th></tr><tr><td>Up To 2018-19</td><td>1073033.00</td></tr><tr><td>2019-20</td><td>1343757.50</td></tr><tr><td>2020-21</td><td>10718247.00</td></tr><tr><td>2021-22</td><td>16503486.56</td></tr><tr><td>2022-23</td><td>5561749.00</td></tr><tr><td>TOTAL</td><td>35200273.06</td></tr></table> |             | Year wise break-up of Outstanding UC As on 31.03.2023 |  | Year | Amount | Up To 2018-19 | 1073033.00 | 2019-20 | 1343757.50 | 2020-21 | 10718247.00 | 2021-22 | 16503486.56 | 2022-23 | 5561749.00 | TOTAL | 35200273.06 |
| Year wise break-up of Outstanding UC As on 31.03.2023                                                                                                                                                                                                                                                                                                                                                                  |             |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| Year                                                                                                                                                                                                                                                                                                                                                                                                                   | Amount      |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| Up To 2018-19                                                                                                                                                                                                                                                                                                                                                                                                          | 1073033.00  |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| 2019-20                                                                                                                                                                                                                                                                                                                                                                                                                | 1343757.50  |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| 2020-21                                                                                                                                                                                                                                                                                                                                                                                                                | 10718247.00 |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| 2021-22                                                                                                                                                                                                                                                                                                                                                                                                                | 16503486.56 |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| 2022-23                                                                                                                                                                                                                                                                                                                                                                                                                | 5561749.00  |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| TOTAL                                                                                                                                                                                                                                                                                                                                                                                                                  | 35200273.06 |                                                       |  |      |        |               |            |         |            |         |             |         |             |         |            |       |             |
| It may be noticed from the above table that Rs. 35200273.06 was outstanding towards UC for submission as on 31.03.2023. 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 2022-23 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 position of fees and fines**

**Position of Fees & Fines:-**

Abstract Position of Fees & Fines Collected and Deposited during 2022-23 is furnished below:-

|                                               |                  |
|-----------------------------------------------|------------------|
| <b>Opening Balance as on 1.4.2021</b>         | <b>60068.00</b>  |
| Fees & Fines Collected                        | 82884.00         |
| <b>Total</b>                                  | <b>142952.00</b> |
| Deposited                                     | 82526.00         |
| <b>Balance to be Deposit As on 31.03.2022</b> | <b>60426.00</b>  |

From the above statistic it would be seen that a sum of Rs.60426.00 was outstanding for deposit towards fees & fines as on 31.03.2023 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.60426.00 is held under objection.

**DETAILS OF FEES& FINES DEPOSITED AT GOVT. TREASURY DURING 2022-23 IS FURNISHED BELOW:-**

| Challan No./date    | Amount(Rs)      | Name of the Treasury   |
|---------------------|-----------------|------------------------|
| CKW4525135/20.03.23 | 37618.00        | Cyber-treasury, Hindol |
| CKW4512397/20.03.23 | 44908.00        | Cyber-treasury, Hindol |
| <b>TOTAL</b>        | <b>82526.00</b> |                        |

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.

| <b>DCB Position Of Fees &amp; Fines is furnished Below (2022-23):- (Plus Two)</b> |              |                 |                    |                   |
|-----------------------------------------------------------------------------------|--------------|-----------------|--------------------|-------------------|
| <b>(A) Position of Tuition fees:-</b>                                             |              |                 |                    |                   |
| CATEGORY                                                                          | GENERAL BOYS | T. F per Stream | TOTAL TF PER MONTH | TOTAL TF PER YEAR |
| .+2 1st year Arts                                                                 | 77           | 77 x 8          | 616.00             | 7392.00           |
| .+2 2nd year Arts                                                                 | 79           | 79 x 8          | 632.00             | 7584.00           |
| .+2 1st Year Science                                                              | 70           | 70 x 9          | 630.00             | 7560.00           |
| .+2 2nd year Science                                                              | 69           | 69 x 9          | 621.00             | 7452.00           |

|                                                                          |               |                          |                                  |                   |
|--------------------------------------------------------------------------|---------------|--------------------------|----------------------------------|-------------------|
| Total                                                                    | 295           |                          | 2499.00                          | 29988.00          |
| (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                                                        | 256           | 256 x 8                  | 2048.00                          |                   |
| .+2 1st Year Science                                                     | 128           | 128 x 9                  | 1152.00                          |                   |
| .+2 2nd year Science                                                     | 123           | 123 x 9                  | 1107.00                          |                   |
| Total                                                                    | 763           |                          | 6355.00                          |                   |
| Grand Total (A+B)                                                        | 36343.00      |                          |                                  |                   |
|                                                                          |               |                          |                                  |                   |
|                                                                          |               |                          |                                  |                   |
| DCB Position Of Fees & Fines is furnished Below (2022-23):- (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                                                        | 38            | 38 x 9                   | 342.00                           | 4104.00           |
| .+3 2nd Year Arts                                                        | 54            | 54 x 9                   | 486.00                           | 5832.00           |
| .+3 3rd year Arts                                                        | 33            | 33 x 9                   | 297.00                           | 3564.00           |
| .+3 1st year Com.                                                        | 66            | 66 x 9                   | 594.00                           | 7128.00           |
| .+3 2nd year Com.                                                        | 71            | 71 X 9                   | 639.00                           | 7668.00           |
| .+3 3rd year Com.                                                        | 47            | 47 x 9                   | 423.00                           | 5076.00           |
| .+3 1st year Science                                                     | 14            | 14 x 10                  | 140.00                           | 1680.00           |
| .+3 2nd year Science                                                     | 21            | 21 x 10                  | 210.00                           | 2520.00           |
| .+3 3rd year Science                                                     | 6             | 6 x 10                   | 60.00                            | 720.00            |
| TOTAL                                                                    | 350           |                          | 3191.00                          | 38292.00          |
|                                                                          |               |                          |                                  |                   |
| (B)Position of Admission fees:-(Plus Three)                              |               |                          |                                  |                   |
| CATEGORY                                                                 | Total Student | Admission fee per Stream | Total Admission/Re-admission Fee |                   |
| .+3 1st year Arts                                                        | 181           | 181 x 9                  | 1629.00                          |                   |
| .+3 2nd Year Arts                                                        | 177           | 177 x 9                  | 1593.00                          |                   |
| .+3 3rd year Arts                                                        | 150           | 150 x 9                  | 1350.00                          |                   |
| .+3 1st year Com.                                                        | 113           | 113 x 9                  | 1017.00                          |                   |
| .+3 2nd year Com.                                                        | 136           | 136 x 9                  | 1224.00                          |                   |
| .+3 3rd year Com.                                                        | 94            | 94 x 9                   | 846.00                           |                   |
| .+3 1st year                                                             | 22            | 22 x 10                  | 220.00                           |                   |

|                      |          |         |         |  |
|----------------------|----------|---------|---------|--|
| Science              |          |         |         |  |
| .+3 2nd year Science | 29       | 29 x 10 | 290.00  |  |
| .+3 3rd year Science | 8        | 8 x 10  | 80.00   |  |
| TOTAL                | 910      |         | 8249.00 |  |
| TOTAL (A +B)         | 46541.00 |         |         |  |
| Grand Total          | 82884.00 |         |         |  |

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure during the FY 2022-23

| Details Of Development Fund Expenditure For The Year 2021-22 (+2) |                                |               |
|-------------------------------------------------------------------|--------------------------------|---------------|
| Sl No                                                             | Purpose                        | Amount ( Rs ) |
| 1                                                                 | Garden Work                    | 49420.00      |
| 2                                                                 | TA / DA                        | 15455.00      |
| 3                                                                 | Repair and Maintenance         | 451736.00     |
| 4                                                                 | Telephone and internet charges | 1211103.00    |
| 5                                                                 | Contingency                    | 94085.00      |
| 6                                                                 | Newspaper                      | 6780.00       |
| 7                                                                 | Contractual Salary             | 351984.00     |
| 8                                                                 | Mp Salary                      | 530250.00     |
| 9                                                                 | Refund Of Admission Fees       | 85124.00      |
| 10                                                                | EPF(Employer Share)            | 214187.00     |
| 11                                                                | EPF(Admin Charges)             | 13764.00      |
| 12                                                                | Electricity                    | 121633.00     |
| 13                                                                | solar Light                    | 33096.00      |
|                                                                   | Total                          | 3178617.00    |
| Details Of Development Fund Expenditure For The Year 2021-22 (+3) |                                |               |
| Sl No                                                             | Purpose                        | Amount ( Rs ) |
| 1                                                                 | Newspaper                      | 8084.00       |
| 2                                                                 | printing and xerox             | 325652.00     |
| 3                                                                 | Contractual Salary             | 663999.00     |
| 4                                                                 | Postage                        | 1047.00       |
| 5                                                                 | NAAC Expenses                  | 359376.00     |
| 6                                                                 | Telephone Bill                 | 2999.00       |
| 7                                                                 | Electri bill                   | 135561.00     |
| 8                                                                 | Interview                      | 19502.00      |

|    |                                                     |                   |
|----|-----------------------------------------------------|-------------------|
| 9  | Contingency                                         | 398398.00         |
| 10 | Campus Cleaning                                     | 30303.00          |
| 11 | TA/DA                                               | 154033.00         |
| 12 | Management Salary                                   | 1021200.00        |
| 13 | function                                            | 126580.00         |
| 14 | solar light                                         | 33096.00          |
| 15 | AC                                                  | 102500.00         |
| 16 | Affiliation fees                                    | 264755.00         |
| 17 | refund of adm fees                                  | 58410.00          |
| 18 | Repair & Maintenance                                | 776729.00         |
| 19 | EPF (Employer Share)                                | 518362.00         |
| 20 | EPF(Admin Charges)                                  | 30267.00          |
| 21 | paid to Excutive Engineer RWD for construction work | 220000.00         |
|    | <b>Total</b>                                        | <b>5250853.00</b> |

while checking the Expenditure in course of Audit for the year 2022-2023 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 period of Audit-

An amount of Rs.17,20,000.00 has been paid to Executive Engineer, RWD, towards construction work in the financial year 2022-2023.

Present position of Work- Work in Progress

#### 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 - OHEPEE

| Annexure-1                                                                                                                                 |                                                                       |                    |                |                             |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------|----------------|-----------------------------|
| Information on Audit of Aided Colleges under World Bank Assisted Scheme-Odisha Higher Education Programme for Excellence & Equity "OHEPEE" |                                                                       |                    |                |                             |
| <b>A.</b>                                                                                                                                  | <b>Grants Status under OHEPEE</b>                                     |                    |                |                             |
|                                                                                                                                            | <b>Particulars</b>                                                    |                    |                | <b>Amount(Rs.)</b>          |
|                                                                                                                                            | OB as on 01.04.2022                                                   |                    |                | 88867.41                    |
|                                                                                                                                            | Grant Received during 2022-23                                         |                    |                | 12596532.00                 |
|                                                                                                                                            | <b>TOTAL</b>                                                          |                    |                | <b>12685399.41</b>          |
|                                                                                                                                            | <b>Grants Utilised during 2022-23</b>                                 |                    |                | 4061749.00                  |
|                                                                                                                                            | <b>CB as on 31.03.2023</b>                                            |                    |                | <b>8623650.41</b>           |
| <b>B</b>                                                                                                                                   | <b>UC Position</b>                                                    |                    |                |                             |
|                                                                                                                                            | UC pendency as on 01.04.2022                                          |                    |                | 28318427.06                 |
|                                                                                                                                            | UC due during 2022-23                                                 |                    |                | 4061749.00                  |
|                                                                                                                                            | <b>TOTAL</b>                                                          |                    |                | <b>32380176.06</b>          |
|                                                                                                                                            | UC Submitted during 2022-23                                           |                    |                | 0.00                        |
|                                                                                                                                            | <b>UC pendency as on 31.03.2023</b>                                   |                    |                | <b>32380176.06</b>          |
| <b>C</b>                                                                                                                                   | <b>Details of UC submitted</b>                                        |                    |                |                             |
|                                                                                                                                            | <b>Letter No &amp; Date</b>                                           | <b>Amount(Rs.)</b> | <b>Sent to</b> |                             |
|                                                                                                                                            |                                                                       |                    |                |                             |
| <b>D</b>                                                                                                                                   | <b>Details of Head wise (Componet wise)Expenditure under OHPEE</b>    |                    |                |                             |
|                                                                                                                                            | <b>Head</b>                                                           |                    |                | <b>Amount(Rs.)</b>          |
|                                                                                                                                            | Pledge To Excutive engineer RWDfor the purpose of Class room Building |                    |                | 4043581                     |
|                                                                                                                                            | Advertisement                                                         |                    |                | 838                         |
|                                                                                                                                            | Fire extinguisher                                                     |                    |                | 17330                       |
| <b>E</b>                                                                                                                                   | <b>Creation of capital /Academic Assets under OHEPEE</b>              |                    |                |                             |
|                                                                                                                                            | <b>Particulars of the Asset created</b>                               |                    |                | <b>Money value involved</b> |

|   |                                     |  |  |    |
|---|-------------------------------------|--|--|----|
|   | No Assets created Under This Scheme |  |  | NA |
|   |                                     |  |  |    |
|   |                                     |  |  |    |
|   |                                     |  |  |    |
| F | General Remarks                     |  |  |    |
|   |                                     |  |  |    |

PARA: 18 MISCELLANEOUS

18.1 - Abstract position of student strength

| STUDENT STRENGTH 2022-23 |                     |                   |         |       |      |       |      |       |        |
|--------------------------|---------------------|-------------------|---------|-------|------|-------|------|-------|--------|
| SI No.                   | STREAM              | SANCTION STRENGTH | GENERAL |       | SC   |       | ST   |       | ACTUAL |
|                          |                     |                   | BOYS    | GIRLS | BOYS | GIRLS | BOYS | GIRLS |        |
| 1                        | +2 1st YEAR ARTS    | 256               | 77      | 95    | 34   | 35    | 3    | 12    | 256    |
| 2                        | +2 2nd YEAR ARTS    | 256               | 79      | 101   | 32   | 36    | 5    | 3     | 256    |
| 3                        | +2 1st YEAR SCIENCE | 128               | 70      | 39    | 15   | 3     | 0    | 1     | 128    |
| 4                        | +2 2nd YEAR SCIENCE | 128               | 69      | 40    | 6    | 7     | 0    | 1     | 123    |
| 5                        | +3 1st YEAR ARTS    | 192               | 38      | 99    | 14   | 23    | 1    | 6     | 181    |
| 6                        | +3 2nd YEAR ARTS    | 192               | 54      | 84    | 11   | 19    | 5    | 4     | 177    |
| 7                        | +3 3rd YEAR ARTS    | 192               | 33      | 84    | 15   | 15    | 1    | 2     | 150    |
| 8                        | +3 1st YEAR SCIENCE | 160               | 66      | 40    | 5    | 1     | 1    | 0     | 113    |
| 9                        | +3 2nd YEAR SCIENCE | 160               | 71      | 59    | 3    | 2     | 1    | 0     | 136    |

|    |                                 |             |            |            |            |            |           |           |             |
|----|---------------------------------|-------------|------------|------------|------------|------------|-----------|-----------|-------------|
| 10 | +3 3rd<br>YEAR<br>SCIENCE       | 160         | 47         | 41         | 4          | 1          | 1         | 0         | 94          |
| 11 | +3 1st<br>YEAR C<br>OMMER<br>CE | 64          | 14         | 8          | 0          | 0          | 0         | 0         | 22          |
| 12 | +3 2nd<br>YEAR C<br>OMMER<br>CE | 64          | 21         | 8          | 0          | 0          | 0         | 0         | 29          |
| 13 | +3 3rd<br>YEAR C<br>OMMER<br>CE | 64          | 6          | 1          | 1          | 0          | 0         | 0         | 8           |
|    | <b>TOTAL</b>                    | <b>1824</b> | <b>645</b> | <b>699</b> | <b>140</b> | <b>142</b> | <b>18</b> | <b>29</b> | <b>1673</b> |

## 18.2 - Abstract position of Staff strength

| HINDOL COLLEGE, KHAJURIAKATA<br>STAFF POSITION 2022-23<br>Teaching Staff |                   |                |             |       |                   |             |       |        |    |             |
|--------------------------------------------------------------------------|-------------------|----------------|-------------|-------|-------------------|-------------|-------|--------|----|-------------|
| Teaching Staff                                                           |                   |                |             |       |                   |             |       |        |    |             |
| Sl. No.                                                                  | Subject           | Sanction Staff |             |       | Existing strength |             |       | Vacant | MP | Contractual |
|                                                                          |                   | GIA            | Block Grant | Total | GIA               | Block Grant | Total |        |    |             |
| 1                                                                        | English           | 1              | 2           | 3     | 1                 | 2           | 3     | 0      | 0  | 0           |
| 2                                                                        | Odia              | 2              | 1           | 3     | 2                 | 0           | 2     | 1      | 0  | 1           |
| 3                                                                        | History           | 2              | 1           | 3     | 2                 | 1           | 3     | 0      | 0  | 1           |
| 4                                                                        | Political Science | 2              | 1           | 3     | 1                 | 1           | 2     | 1      | 0  | 1           |
| 5                                                                        | Economics         | 1              | 1           | 2     | 1                 | 1           | 2     | 0      | 0  | 0           |
| 6                                                                        | Sanskrit          | 1              | 1           | 2     | 1                 | 1           | 2     | 0      | 0  | 1           |
| 7                                                                        | Education         | 0              | 1           | 1     | 0                 | 1           | 1     | 0      | 1  | 0           |
| 8                                                                        | Logic             | 0              | 1           | 1     | 0                 | 1           | 1     | 0      | 0  | 0           |
| 9                                                                        | Physics           | 1              | 1           | 2     | 1                 | 1           | 2     | 0      | 0  | 1           |
| 10                                                                       | Chemistry         | 1              | 1           | 2     | 1                 | 1           | 2     | 0      | 1  | 0           |
| 11                                                                       | Mathematics       | 1              | 1           | 2     | 1                 | 1           | 2     | 0      | 0  | 1           |
| 12                                                                       | Botany            | 1              | 0           | 1     | 1                 | 0           | 1     | 0      | 1  | 0           |

| 13                        | Zoology                     | 1              | 1           | 2         | 1                 | 1           | 2         | 0         | 0        | 0           |
|---------------------------|-----------------------------|----------------|-------------|-----------|-------------------|-------------|-----------|-----------|----------|-------------|
| 14                        | I.T.                        | 0              | 0           | 0         | 0                 | 0           | 0         | 0         | 1        | 0           |
| 15                        | Commerce                    | 0              | 0           | 0         | 0                 | 0           | 0         | 0         | 0        | 2           |
| <b>TOTAL</b>              |                             | <b>14</b>      | <b>13</b>   | <b>27</b> | <b>13</b>         | <b>12</b>   | <b>25</b> | <b>2</b>  | <b>4</b> | <b>8</b>    |
| <b>Non-Teaching Staff</b> |                             |                |             |           |                   |             |           |           |          |             |
| Sl. No.                   | Subject                     | Sanction Staff |             |           | Existing strength |             |           | Vacant    | MP       | Contractual |
|                           |                             | GIA            | Block Grant | Total     | GIA               | Block Grant | Total     |           |          |             |
| 1                         | Head Clerk                  | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 0           |
| 2                         | Sr. Clerk                   | 1              | 0           | 1         | 1                 | 0           | 1         | 0         | 0        | 0           |
| 3                         | Jr. Clerk                   | 3              | 3           | 6         | 0                 | 1           | 1         | 5         | 1        | 2           |
| 4                         | Lab Attendant               | 3              | 1           | 4         | 1                 | 1           | 2         | 2         | 3        | 0           |
| 5                         | Peon                        | 5              | 1           | 6         | 2                 | 0           | 2         | 4         | 1        | 3           |
| 6                         | Duftary                     | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 0           |
| 7                         | Lib. Attendant              | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 0           |
| 8                         | Demonstrator                | 1              | 5           | 6         | 1                 | 5           | 6         | 0         | 0        | 0           |
| 9                         | Librarian                   | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 0           |
| 10                        | Asst. Librarian             | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 1        | 0           |
| 11                        | Jr. Librarian               | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 1           |
| 12                        | DEO                         | 0              | 0           | 0         | 0                 | 0           | 0         | 0         | 1        | 0           |
| 13                        | Gardner                     | 0              | 1           | 1         | 0                 | 0           | 0         | 1         | 0        | 0           |
| 14                        | Watchman                    | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 1        | 1           |
| 15                        | Attendant in Women's Hostel | 0              | 0           | 0         | 0                 | 0           | 0         | 0         | 0        | 1           |
| 16                        | Lady Attendant              | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 0           |
| 17                        | Sweeper                     | 0              | 0           | 0         | 0                 | 0           | 0         | 0         | 1        | 1           |
| 18                        | PET                         | 1              | 0           | 1         | 0                 | 0           | 0         | 1         | 0        | 1           |
| <b>TOTAL</b>              |                             | <b>22</b>      | <b>11</b>   | <b>33</b> | <b>5</b>          | <b>7</b>    | <b>12</b> | <b>21</b> | <b>9</b> | <b>10</b>   |

**18.3 - Abstract position of GIA Salary statement for the F.Y.2022-23**

| HINDOL COLLEGE, KHAJURIAKATA                                   |                                            |              |                 |        |         |              |           |            |         |
|----------------------------------------------------------------|--------------------------------------------|--------------|-----------------|--------|---------|--------------|-----------|------------|---------|
| Details of GIA Salary (D.P.) statement during the year 2022-23 |                                            |              |                 |        |         |              |           |            |         |
| SL NO                                                          | Name & Designation                         | Total Income | Total Deduction |        |         |              |           | Net PAY    | Remarks |
|                                                                |                                            | GROSS TOTAL  | G.P.F.          | E.P.F. | P.T.    | I. Tax. Paid | Total     |            |         |
| 1                                                              | Ashok Kumar Sahu, Reader in Physics        | 1578778.00   | 240000.00       | 0.00   | 2500.00 | 207878.00    | 450378.00 | 1128400.00 |         |
| 2                                                              | Binaya Narayan Sahoo, Reader in Botany     | 1695805.00   | 480000.00       | 0.00   | 2500.00 | 252192.00    | 734692.00 | 961113.00  |         |
| 3                                                              | Dr. Mahendra Kumar Swain, Lect. in History | 877745.00    | 84180.00        | 0.00   | 2500.00 | 21371.00     | 108051.00 | 769694.00  |         |
| 4                                                              | Dipak Ranjan Biswal, Lect. in Mathematics  | 877745.00    | 84180.00        | 0.00   | 2500.00 | 26571.00     | 113251.00 | 764494.00  |         |
| 5                                                              | Salya Samal, Lect. in Odia                 | 881945.00    | 84180.00        | 0.00   | 2500.00 | 0.00         | 86680.00  | 795265.00  |         |
| 6                                                              | Sikha Sial, Lect. in Economics             | 803026.00    | 77016.00        | 0.00   | 2500.00 | 0.00         | 79516.00  | 723510.00  |         |
| 7                                                              | Balacius Toppo, Lect. in Pol. Sc.          | 803026.00    | 77016.00        | 0.00   | 2500.00 | 0.00         | 79516.00  | 723510.00  |         |
| 8                                                              | Dr. Jashobanta Sahoo, Lect. in Chemistry   | 801052.00    | 76828.00        | 0.00   | 2500.00 | 0.00         | 79328.00  | 721724.00  |         |
| 9                                                              | Subhasmi                                   | 801052.00    | 76828.00        | 0.00   | 2500.00 | 0.00         | 79328.00  | 721724.00  |         |

|    |                                                      |                |               |      |         |          |               |               |  |
|----|------------------------------------------------------|----------------|---------------|------|---------|----------|---------------|---------------|--|
|    | ta<br>Behera,<br>Lect. in<br>Sanskrit                | 0              |               |      |         |          |               | 0             |  |
| 10 | Dr.<br>Nibedita<br>Das, Lect.<br>in English          | 801052.0<br>0  | 76828.00      | 0.00 | 2500.00 | 0.00     | 79328.00      | 721724.0<br>0 |  |
| 11 | Saroj<br>Kumar<br>Sahu,<br>Demon.<br>In<br>Chemistry | 1229143.<br>00 | 300000.0<br>0 | 0.00 | 2500.00 | 94985.00 | 397485.0<br>0 | 831658.0<br>0 |  |
| 12 | Neelam D<br>ungdung,<br>Lect-in-<br>Zoology          | 567507.0<br>0  | 48224.00      | 0.00 | 2100.00 | 0.00     | 50324.00      | 517183.0<br>0 |  |
| 13 | Sandeep<br>Kumar<br>Debata,<br>Sr.Clerk              | 437133.0<br>0  | 41920.00      | 0.00 | 2500.00 | 0.00     | 44420.00      | 392713.0<br>0 |  |
| 14 | Priyanka<br>Tigga, Le<br>ct-in-<br>History           | 2214.00        | 0.00          | 0.00 | 0.00    | 0.00     | 0.00          | 2214.00       |  |
| 15 | Laxmipri<br>a Nayak,<br>Lect-in-<br>Odia             | 11065.00       | 0.00          | 0.00 | 0.00    | 0.00     | 0.00          | 11065.00      |  |
| 16 | Bankanid<br>hi<br>Jenamani<br>, Lab.<br>Attendant    | 622962.0<br>0  | 120000.0<br>0 | 0.00 | 2500.00 | 0.00     | 122500.0<br>0 | 500462.0<br>0 |  |
| 17 | Akhaya<br>Kumar<br>Biswal,<br>Peon                   | 113898.0<br>0  | 0.00          | 0.00 | 400.00  | 0.00     | 400.00        | 113498.0<br>0 |  |
| 18 | Rohit<br>Kumar<br>Samal,<br>Peon                     | 592974.0<br>0  | 72000.00      | 0.00 | 2500.00 | 0.00     | 74500.00      | 518474.0<br>0 |  |
| 19 | Anirudha<br>Sahoo,<br>Peon                           | 592974.0<br>0  | 240000.0<br>0 | 0.00 | 2500.00 | 0.00     | 242500.0<br>0 | 350474.0<br>0 |  |
| 20 | Biswanat<br>h<br>Jenamani<br>,<br>Watchma            | 264930.0<br>0  | 15000.00      | 0.00 | 1000.00 | 0.00     | 16000.00      | 248930.0<br>0 |  |

|              | n                                  |                    |                   |             |                 |                  |                   |                    |  |
|--------------|------------------------------------|--------------------|-------------------|-------------|-----------------|------------------|-------------------|--------------------|--|
| 21           | Gelhi Gochhayat, Lady Attendant    | 52080.00           | 3906.00           | 0.00        | 0.00            | 0.00             | 3906.00           | 48174.00           |  |
| 22           | Suresh Chandra Sahu, Retd. Duftary | 1116.00            | 0.00              | 0.00        | 0.00            | 0.00             | 0.00              | 1116.00            |  |
| <b>Total</b> |                                    | <b>14409222.00</b> | <b>2198106.00</b> | <b>0.00</b> | <b>41000.00</b> | <b>602997.00</b> | <b>2842103.00</b> | <b>11567119.00</b> |  |

#### 18.4 - Abstract position of GIA -17 Salary statement for the F.Y.2022-23

| HINDOL COLLEGE, KHAJURIAKATA                                           |                                             |              |                 |        |         |              |          |             |         |
|------------------------------------------------------------------------|---------------------------------------------|--------------|-----------------|--------|---------|--------------|----------|-------------|---------|
| Details of GIA Salary (New GIA 2017) statement during the year 2022-23 |                                             |              |                 |        |         |              |          |             |         |
| SL NO                                                                  | Name & Designation                          | Total Income | Total Deduction |        |         |              |          | Net payable | Remarks |
|                                                                        |                                             | GROSS Total  | G.P.F.          | E.P.F. | P.T.    | I. Tax. Paid | Total    |             |         |
| 1                                                                      | Dillip Kumar Garnaik, Lect. In English      | 913002.00    | 0.00            | 0.00   | 2500.00 | 35532.00     | 38032.00 | 874970.00   |         |
| 2                                                                      | Jayanta Narayan Pati, Lect. In Physics      | 913002.00    | 0.00            | 0.00   | 2500.00 | 38041.00     | 40541.00 | 872461.00   |         |
| 3                                                                      | Sukanta Kmar Pati, Lect. In Chemistry       | 913002.00    | 0.00            | 0.00   | 2500.00 | 35359.00     | 37859.00 | 875143.00   |         |
| 4                                                                      | Kishor Kumar Prusty, Lect. in Mathematics   | 913002.00    | 0.00            | 0.00   | 2500.00 | 36263.00     | 38763.00 | 874239.00   |         |
| 5                                                                      | Nirmal Chandra Panigrahi, Lect. In Pol. Sc. | 913002.00    | 0.00            | 0.00   | 2500.00 | 40559.00     | 43059.00 | 869943.00   |         |
| 6                                                                      | Mamata                                      | 913002.00    | 0.00            | 0.00   | 2500.00 | 51429.00     | 53929.00 | 859073.00   |         |

|    |                                                                   |               |      |      |         |          |          |               |  |
|----|-------------------------------------------------------------------|---------------|------|------|---------|----------|----------|---------------|--|
|    | Pal, Lect.<br>In<br>Sanskrit                                      | 0             |      |      |         |          |          | 0             |  |
| 7  | Siba<br>Sankar<br>Das, Lect.<br>In<br>Zoology                     | 913002.0<br>0 | 0.00 | 0.00 | 2500.00 | 37234.00 | 39734.00 | 873268.0<br>0 |  |
| 8  | Muralikish<br>ore<br>Jenamani<br>, Lect. In<br>Odia               | 224934.0<br>0 | 0.00 | 0.00 | 600.00  | 0.00     | 600.00   | 224334.0<br>0 |  |
| 9  | Akshay<br>Kumar<br>Patra,<br>Lect. In<br>English                  | 913002.0<br>0 | 0.00 | 0.00 | 2500.00 | 57728.00 | 60228.00 | 852774.0<br>0 |  |
| 10 | Kumar<br>Chandra<br>Behera,<br>Lect. In<br>Logic & P<br>hilosophy | 913002.0<br>0 | 0.00 | 0.00 | 2500.00 | 34807.00 | 37307.00 | 875695.0<br>0 |  |
| 11 | Suresh<br>Chandra<br>Mishra,<br>Lect. In<br>Education             | 913002.0<br>0 | 0.00 | 0.00 | 2500.00 | 35359.00 | 37859.00 | 875143.0<br>0 |  |
| 12 | Harmoha<br>n Sahu,<br>Lect. In<br>Education                       | 913002.0<br>0 | 0.00 | 0.00 | 2500.00 | 40559.00 | 43059.00 | 869943.0<br>0 |  |
| 13 | Bimal<br>Pradhan,<br>Lect. In<br>History                          | 913002.0<br>0 | 0.00 | 0.00 | 2500.00 | 40559.00 | 43059.00 | 869943.0<br>0 |  |
| 14 | Bimal<br>Kumar<br>Sahu, De<br>monstrato<br>r in<br>Physics        | 886072.0<br>0 | 0.00 | 0.00 | 2500.00 | 44328.00 | 46828.00 | 839244.0<br>0 |  |
| 15 | Pandav<br>Sahoo, D<br>emonstrat<br>or in<br>Zoology               | 886072.0<br>0 | 0.00 | 0.00 | 2500.00 | 44328.00 | 46828.00 | 839244.0<br>0 |  |
| 16 | Sudhansu<br>Sekhar<br>Mishra, D                                   | 886072.0<br>0 | 0.00 | 0.00 | 2500.00 | 44328.00 | 46828.00 | 839244.0<br>0 |  |

|              |                                            |                    |             |             |                 |                  |                  |                    |  |
|--------------|--------------------------------------------|--------------------|-------------|-------------|-----------------|------------------|------------------|--------------------|--|
|              | emonstrator in Chemistry                   |                    |             |             |                 |                  |                  |                    |  |
| 17           | Biswaranjan, Demonstrator in Physics       | 886072.00          | 0.00        | 0.00        | 2500.00         | 44328.00         | 46828.00         | 839244.00          |  |
| 18           | Dillip Kumar Sahu, Demonstrator in Biology | 886072.00          | 0.00        | 0.00        | 2500.00         | 44328.00         | 46828.00         | 839244.00          |  |
| 19           | Mangaraj Pradhan, Clerk-cum-Typist         | 456234.00          | 0.00        | 0.00        | 2500.00         | 0.00             | 2500.00          | 453734.00          |  |
| 20           | Mukunda Chandra Sahu, Junior Clerk         | 112338.00          | 0.00        | 0.00        | 600.00          | 0.00             | 600.00           | 111738.00          |  |
| 21           | Tripurari Behera, Lab Attd. Chemistry      | 443030.00          | 0.00        | 0.00        | 2500.00         | 0.00             | 2500.00          | 440530.00          |  |
| <b>Total</b> |                                            | <b>16622920.00</b> | <b>0.00</b> | <b>0.00</b> | <b>48700.00</b> | <b>705069.00</b> | <b>753769.00</b> | <b>15869151.00</b> |  |

#### 18.5 - Abstract position of Management Salary statement for the F.Y.2022-23

| (+2)                                                             |                                     |              |          |                 |            |
|------------------------------------------------------------------|-------------------------------------|--------------|----------|-----------------|------------|
| Details of Management Salary statement during the year 2021-2022 |                                     |              |          |                 |            |
| SL NO                                                            | Name & Designation                  | Gross Salary | EPF      | Total Deduction | Net Salary |
| 1                                                                | Krupasindhu Behera<br>Lect. in I.T. | 154500.00    | 21066.00 | 39498.00        | 136068.00  |
| 2                                                                | Chandrakanta Sahu<br>DEO            | 177750.00    | 24237.00 | 45477.00        | 156510.00  |
| 3                                                                | Akshaya Kumar Naik<br>Watchman      | 111000.00    | 15135.00 | 28383.00        | 97752.00   |
| 4                                                                | Tuna Gochhayat<br>Sweeper           | 87000.00     | 11856.00 | 22224.00        | 76632.00   |

|  |  |           |          |           |           |
|--|--|-----------|----------|-----------|-----------|
|  |  | 530250.00 | 72294.00 | 135582.00 | 466962.00 |
|--|--|-----------|----------|-----------|-----------|

(+3)

**Details of Management Salary statement during the year 2022-23**

| SL NO | Name & Designation                                         | Gross Salary      | EPF              | Total Deduction  | Net Salary       |
|-------|------------------------------------------------------------|-------------------|------------------|------------------|------------------|
| 1     | Subhalaxmi Dash<br>Lect. in Botany                         | 140400.00         | 18744.00         | 35592.00         | 123552.00        |
| 2     | Brajakishor<br>Behera<br>Lect. in<br>Education             | 135600.00         | 18108.00         | 34380.00         | 119328.00        |
| 3     | Subrat<br>Smrutiranjana<br>Mishra<br>Lect. in<br>Chemistry | 135600.00         | 18108.00         | 34380.00         | 119328.00        |
| 4     | Pabitra Mohan<br>Behera<br>Asst. Librarian                 | 111000.00         | 14824.00         | 28144.00         | 97680.00         |
| 5     | Pritam Kumar<br>Jenamani<br>Clerk-cum-DEO                  | 153000.00         | 20428.00         | 38788.00         | 134640.00        |
| 6     | Jitendra Biswal<br>Lab. Attendant                          | 86400.00          | 11536.00         | 21904.00         | 76032.00         |
| 7     | Jinu Biswal<br>Lab. Attendant                              | 86400.00          | 11536.00         | 21904.00         | 76032.00         |
| 8     | Satyabhama<br>Sahu<br>Lab. Attendant                       | 86400.00          | 11536.00         | 21904.00         | 76032.00         |
| 9     | Kaberi Sahu<br>Peon                                        | 86400.00          | 11536.00         | 21904.00         | 76032.00         |
|       | <b>Total</b>                                               | <b>1021200.00</b> | <b>136356.00</b> | <b>258900.00</b> | <b>898656.00</b> |

During the course of audit, it is found that a sum of Rs.15,51,450.00 was shown to have been paid to 13 no of teaching & non-teaching Staff without obtaining prior approval of DHE(O) during the Period 2022-23. It was worth while to be pointed here that appointment of staff is strictly prohibited by the DHE(o) since 1998. Hence, the principal is suggested to obtain the ex-post facto approval from DHE(o) and shown to next audit to regularize this expenditure in this regard. Till then, Rs.15,51,450.00 is held under objection.

**18.6 - Abstract position of Contractual Salary statement for the F.Y.2022-23**

(+3)

**Details of Contractual Staff Salary statement during the year 2022-23**

| SL NO        | Name & Designation                              | Gross Salary     | EPF         | Total Deduction | Net Salary       |
|--------------|-------------------------------------------------|------------------|-------------|-----------------|------------------|
| 1            | Rajat Roul<br>Lect. in Histry                   | 62700.00         | 0.00        | 0.00            | 62700.00         |
| 2            | Pipi Sahu<br>Lect. in. Pol. Sc.                 | 61800.00         | 0.00        | 0.00            | 61800.00         |
| 3            | Sujata Biswal<br>Lect. in Sanskrit              | 62700.00         | 0.00        | 0.00            | 62700.00         |
| 4            | Sushanta Kumar Acharya<br>Lect. in Commerce     | 91950.00         | 0.00        | 0.00            | 91950.00         |
| 5            | Manoranjan Behera<br>Lect. in Physics           | 62700.00         | 0.00        | 0.00            | 62700.00         |
| 6            | Jagadish Chandra Dehury<br>Lecr. In Mathematics | 9000.00          | 0.00        | 0.00            | 9000.00          |
| 7            | Satyabrat Jenamani<br>PET                       | 78767.00         | 0.00        | 0.00            | 78767.00         |
| 8            | Santanu Naik<br>Lect. in Odia                   | 2032.00          | 0.00        | 0.00            | 2032.00          |
| 9            | Murali Kishore Jenamani<br>Lect. in Odia        | 74250.00         | 0.00        | 0.00            | 74250.00         |
| 10           | Lipi Mohanty<br>Lect. in Odia                   | 53700.00         | 0.00        | 0.00            | 53700.00         |
| 11           | Laxmipriya Sahu<br>Lect. in Mathematics         | 50700.00         | 0.00        | 0.00            | 50700.00         |
| 12           | Suktapriya Mishra<br>Lect. in Commerce          | 53700.00         | 0.00        | 0.00            | 53700.00         |
| <b>Total</b> |                                                 | <b>663999.00</b> | <b>0.00</b> | <b>0.00</b>     | <b>663999.00</b> |
|              |                                                 |                  |             |                 |                  |
|              |                                                 |                  |             |                 |                  |
|              |                                                 |                  |             |                 |                  |

(+2)

**Details of Contractual Staff Salary statement during the year 2022-23**

| SL NO | Name & Designation | Gross Salary | EPF  | Total Deduction | Net Salary |
|-------|--------------------|--------------|------|-----------------|------------|
| 1     | Samir Kumar        | 90000.00     | 0.00 | 0.00            | 90000.00   |

|              |                                      |                  |             |             |                  |
|--------------|--------------------------------------|------------------|-------------|-------------|------------------|
|              | Dehury<br>Jr. Librarian              |                  |             |             |                  |
| 2            | Manas Kumar<br>Sahu<br>Clerk-Cum-DEO | 54600.00         | 0.00        | 0.00        | 54600.00         |
| 3            | Pravas Biswal<br>Peon                | 34833.00         | 0.00        | 0.00        | 34833.00         |
| 4            | Rudra Narayan<br>Dehury<br>Peon      | 39833.00         | 0.00        | 0.00        | 39833.00         |
| 5            | Gelhi Gochhayat<br>Lady Sweeper      | 37252.00         | 0.00        | 0.00        | 37252.00         |
| 6            | Mukunda<br>Chandra Sahu<br>Jr. Clerk | 35800.00         | 0.00        | 0.00        | 35800.00         |
| 7            | Bighnaraja<br>Keshari Singh<br>Peon  | 29833.00         | 0.00        | 0.00        | 29833.00         |
| 8            | Ajit Jenamani<br>Watchman            | 29833.00         | 0.00        | 0.00        | 29833.00         |
| <b>Total</b> |                                      | <b>351984.00</b> | <b>0.00</b> | <b>0.00</b> | <b>351984.00</b> |

During the course of audit, it is found that a sum of Rs.1015983.00 was shown to have been paid to 20 no of teaching & non- teaching Staff without obtaining prior approval of DHE(O) during the Period 2022-23. It was worth while to be pointed here that appointment of staff is strictly prohibited by the DHE(o) since 1998. Hence, the principal is suggested to obtain the ex-post facto approval from DHE(o) and shown to next audit to regularize this expenditure in this regard. Till then, Rs.1015983.00 is held under objection.

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

### 19.1 - GPF

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 FY 2022-23

| Details of EPF for the year 2022-23 (+3 New GIA-2017) |                 |                   |               |                |                |               |          |
|-------------------------------------------------------|-----------------|-------------------|---------------|----------------|----------------|---------------|----------|
| Sl. No.                                               | Date of Deposit | Challan No        | Wage of Month | Employer share | Employee share | Admin charges | Total    |
| 1                                                     | 19.04.2022      | 3602204014<br>450 | Mar-2022      | 33526.00       | 32473.00       | 2300.00       | 68299.00 |
| 2                                                     | 09.05.2022      | 3602205004        | Apr-2022      | 33526.00       | 32473.00       | 2300.00       | 68299.00 |

|                                                              |                 | 885               |               |                  |                  |                 |                  |
|--------------------------------------------------------------|-----------------|-------------------|---------------|------------------|------------------|-----------------|------------------|
| 3                                                            | 04.06.2022      | 3602205004<br>885 | May-2022      | 33526.00         | 32473.00         | 2300.00         | 68299.00         |
| 4                                                            | 12.07.2022      | 3602207006<br>741 | Jun-2022      | 32236.00         | 31235.00         | 2211.00         | 65682.00         |
| 5                                                            | 12.08.2022      | 3602208009<br>742 | Jul-2022      | 32236.00         | 31235.00         | 2211.00         | 65682.00         |
| 6                                                            | 09.09.2022      | 3602209005<br>772 | Aug-2022      | 32236.00         | 31235.00         | 962.00          | 64433.00         |
| 7                                                            | 10.10.2022      | 3602210005<br>777 | Sep-2022      | 32236.00         | 31235.00         | 2211.00         | 65682.00         |
| 8                                                            | 12.11.2022      | 3602211007<br>245 | Oct-2022      | 32236.00         | 31235.00         | 2211.00         | 65682.00         |
| 9                                                            | 09.12.2022      | 3602212006<br>203 | Nov-2022      | 32236.00         | 31235.00         | 962.00          | 64433.00         |
| 10                                                           | 12.01.2023      | 3602301007<br>564 | Dec-2022      | 32236.00         | 31235.00         | 1301.00         | 64772.00         |
| 11                                                           | 11.02.2023      | 3602302002<br>354 | Jan-2023      | 32236.00         | 31235.00         | 1301.00         | 64772.00         |
| 12                                                           | 13.03.2023      | 3602303009<br>135 | Feb-2023      | 32236.00         | 31235.00         | 1301.00         | 64772.00         |
| <b>Total</b>                                                 |                 |                   |               | <b>390702.00</b> | <b>378534.00</b> | <b>21571.00</b> | <b>790807.00</b> |
| <b>Details of EPF for the year 2022-23 (+2 New GIA-2017)</b> |                 |                   |               |                  |                  |                 |                  |
| Sl. No.                                                      | Date of Deposit | Challan No        | Wage of Month | Employer share   | Employee share   | Admin charges   | Total            |
| 1                                                            | 19.04.2022      | 3602204010<br>159 | Mar-2022      | 14832.00         | 14382.00         | 1019.00         | 30233.00         |
| 2                                                            | 09.05.2022      | 3602205008<br>682 | Apr-2022      | 12406.00         | 12031.00         | 851.00          | 25288.00         |
| 3                                                            | 04.06.2022      | 3602206002<br>357 | May-2022      | 12406.00         | 12031.00         | 851.00          | 25288.00         |
| 4                                                            | 12.07.2022      | 3602207006<br>736 | Jun-2022      | 9911.00          | 9611.00          | 681.00          | 20203.00         |
| 5                                                            | 12.08.2022      | 3602208009<br>750 | Jul-2022      | 12337.00         | 11962.00         | 848.00          | 25147.00         |
| 6                                                            | 09.09.2022      | 3602209005<br>773 | Aug-2022      | 12337.00         | 11962.00         | 159.00          | 24458.00         |
| 7                                                            | 10.10.2022      | 3602210005<br>773 | Sep-2022      | 12337.00         | 11962.00         | 848.00          | 25147.00         |
| 8                                                            | 12.11.2022      | 3602211007<br>248 | Oct-2022      | 12337.00         | 11962.00         | 848.00          | 25147.00         |
| 9                                                            | 09.12.2022      | 3602212006<br>195 | Nov-2022      | 12337.00         | 11962.00         | 159.00          | 24458.00         |
| 10                                                           | 12.01.2023      | 3602301007<br>587 | Dec-2022      | 12337.00         | 11962.00         | 500.00          | 24799.00         |
| 11                                                           | 11.02.2023      | 3602302002        | Jan-2023      | 12337.00         | 11962.00         | 500.00          | 24799.00         |

|                                                                  |                 | 352               |               |                  |                  |                |                  |
|------------------------------------------------------------------|-----------------|-------------------|---------------|------------------|------------------|----------------|------------------|
| 12                                                               | 13.03.2023      | 3602303009<br>140 | Feb-2023      | 12337.00         | 11962.00         | 500.00         | 24799.00         |
| <b>Total</b>                                                     |                 |                   |               | <b>148251.00</b> | <b>143751.00</b> | <b>7764.00</b> | <b>299766.00</b> |
| <b>Details of EPF for the year 2022-23 (+3 Management Staff)</b> |                 |                   |               |                  |                  |                |                  |
| Sl. No.                                                          | Date of Deposit | Challan No        | Wage of Month | Employer Share   | Employee Share   | Admin charges  | Total            |
| 1                                                                | 13.04.2022      | 3602204010<br>163 | Mar-22        | 10089.00         | 9684.00          | 686.00         | 20459.00         |
| 2                                                                | 09.05.2022      | 3602205004<br>408 | Apr-22        | 10089.00         | 9684.00          | 686.00         | 20459.00         |
| 3                                                                | 04.06.2022      | 3602206002<br>352 | May-22        | 10089.00         | 9684.00          | 686.00         | 20459.00         |
| 4                                                                | 12.07.2022      | 3602207006<br>725 | Jun-22        | 10089.00         | 9684.00          | 686.00         | 20459.00         |
| 5                                                                | 12.08.2022      | 3602208009<br>736 | Jul-22        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 6                                                                | 07.09.2022      | 3602209004<br>095 | Aug-22        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 7                                                                | 10.10.2022      | 3602210005<br>776 | Sep-22        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 8                                                                | 11.11.2022      | 3602211006<br>688 | Oct-22        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 9                                                                | 08.12.2022      | 3602212005<br>262 | Nov-22        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 10                                                               | 12.01.2023      | 3602301007<br>559 | Dec-22        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 11                                                               | 11.02.2023      | 3602302002<br>347 | Jan-23        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| 12                                                               | 13.03.2023      | 3602303009<br>130 | Feb-23        | 10913.00         | 10476.00         | 744.00         | 22133.00         |
| <b>Total</b>                                                     |                 |                   |               | <b>127660.00</b> | <b>122544.00</b> | <b>8696.00</b> | <b>258900.00</b> |
| <b>Details of EPF for the year 2022-23 (+2 Management Staff)</b> |                 |                   |               |                  |                  |                |                  |
| Sl. No.                                                          | Date of Deposit | Challan No        | Wage of Month | Employer share   | Employee share   | Admin charges  | Total            |
| 1                                                                | 13.04.2022      | 3602204010<br>162 | Mar-22        | 5256.00          | 5046.00          | 500.00         | 10802.00         |
| 2                                                                | 09.05.2022      | 3602205004<br>407 | Apr-22        | 5256.00          | 5046.00          | 500.00         | 10802.00         |
| 3                                                                | 04.06.2022      | 3602206002<br>355 | May-22        | 5256.00          | 5046.00          | 500.00         | 10802.00         |
| 4                                                                | 12.07.2022      | 3602207006<br>724 | Jun-22        | 5256.00          | 5046.00          | 500.00         | 10802.00         |
| 5                                                                | 12.08.2022      | 3602208009<br>738 | Jul-22        | 5614.00          | 5388.00          | 500.00         | 11502.00         |
|                                                                  |                 |                   |               |                  |                  |                |                  |

|                    |            |                   |        |                  |                  |                 |                   |
|--------------------|------------|-------------------|--------|------------------|------------------|-----------------|-------------------|
| 6                  | 07.09.2022 | 3602209004<br>094 | Aug-22 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| 7                  | 10.10.2022 | 3602210005<br>789 | Sep-22 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| 8                  | 11.11.2022 | 3602211006<br>664 | Oct-22 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| 9                  | 08.12.2022 | 3602212005<br>265 | Nov-22 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| 10                 | 12.01.2023 | 3602301007<br>556 | Dec-22 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| 11                 | 11.02.2023 | 3602302002<br>345 | Jan-23 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| 12                 | 13.03.2023 | 3602303009<br>134 | Feb-23 | 5614.00          | 5388.00          | 500.00          | 11502.00          |
| <b>Total</b>       |            |                   |        | <b>65936.00</b>  | <b>63288.00</b>  | <b>6000.00</b>  | <b>135224.00</b>  |
| <b>Grand Total</b> |            |                   |        | <b>732549.00</b> | <b>708117.00</b> | <b>44031.00</b> | <b>1484697.00</b> |

**Comments regarding Position of EPF dues collected from staff (Plus Two General)**

| <b>Position of EPF dues collected from staff During the Year 2022-23</b> |                    |
|--------------------------------------------------------------------------|--------------------|
| <b>Particulars</b>                                                       | <b>Amount(RS.)</b> |
| Amount outstanding for deposit with EPFO as on dt.01.04.22               | 7890.00            |
| Amount collected during 2022-23                                          | 216045.00          |
| <b>Total</b>                                                             | <b>223935.00</b>   |
| Amount deposited during 2022-23                                          | 207039.00          |
| <b>Balance pending for deposit as on Dt. 31.3.23</b>                     | <b>16896.00</b>    |

**NOTE:-**

It is suggested to the local authority to deposit of the pending balance for Employee Share of Rs. 16896.00 and compliance to be reported to audit.

**Comments regarding Position of EPF dues collected from staff (Plus Three General)**

| <b>Position of EPF dues collected from Staff During the Year 2022-23</b> |                    |
|--------------------------------------------------------------------------|--------------------|
| <b>Particulars</b>                                                       | <b>Amount(RS.)</b> |
|                                                                          |                    |

|                                                              |                  |
|--------------------------------------------------------------|------------------|
| Amount outstanding for deposit with EPFO as on dt.01.04.2022 | 10152.00         |
| Amount collected during 2022-23                              | 514890.00        |
| <b>Total</b>                                                 | <b>525042.00</b> |
| Amount deposited during 2022-23                              | 501078.00        |
| <b>Balance pending for deposit as on Dt. 31.3.23</b>         | <b>23964.00</b>  |

**NOTE:-**

It is suggested to the local authority to deposit of the pending balance for Employee Share of Rs.23964.00 and compliance to be reported to audit.

**Comments regarding deposit of EPF GIA-17**

Employee Share has not been collected from their salary because the salary has been directly credited to their individual bank accounts through HRMS. after that the employees have deposited their employee share via cheque in the college account during the F.Y. 2022-23.

**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 5578817.26 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

| SI 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 Ot hercases(In Rs:) | Remarks |
|--------------|-----------------------|---------------------------------------|----------------------------------|-------------------------------|------------------------------|----------------------------|---------|
| 1            | 4.1                   | 0.00                                  | 3011384.26                       | 0.00                          | 0.00                         | 0.00                       |         |
| 2            | 18.5                  | 0.00                                  | 1551450.00                       | 0.00                          | 0.00                         | 0.00                       |         |
| 3            | 18.6                  | 0.00                                  | 1015983.00                       | 0.00                          | 0.00                         | 0.00                       |         |
| <b>Total</b> |                       | <b>0.00</b>                           | <b>5578817.26</b>                | <b>0.00</b>                   | <b>0.00</b>                  | <b>0.00</b>                |         |

#### Spot Recovery

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

#### Audit Certificate

Cetrified that the accounts of **Hindol College, Khajuriakota** for the financial year **2022-2023** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .