

Audit Report No:-801812/AR/2024-2025-DHENKANAL



AUDIT REPORT

On the Accounts of

Hindol College, Khajuriakota

for

2023-2024

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, DHENKANAL

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College

Audit Report No : 801812/AR/2024-2025-DHENKANAL

Hindol College, Khajuriakota,District:-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Hindol College, Khajuriakota
2	Year of Accounts under Audit :	2023-2024
3	Name of the Local Authority during the year of A/Cs :	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 :	ASHOK KUMAR SAHU,PRINCIPAL IC,READER IN PHYSICS
4	Duration of Audit :	05-11-2024 To 12-11-2024 (Mandays Consumed :-)
5	Name of the Auditors :	N.SWARUP & CO. 327800E - Lead Auditor
6	Name of the Reviewing Officer :	PRAVAKAR GURU(Audit Superintendent)
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 :	11-01-2025

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	IDP CASH BOOK	05.11.2024	0	0	140	No Discrepancies
2	PLUS THREE ROVER AND RANGER CASH BOOK	05.11.2024	0	0	26	No Discrepancies

3	NSS Cash Book	05.11.2024	0	0	40	No Discrepancies
4	UGC Cash Book	05.11.2024	0	0	115	No Discrepancies
5	Vocational Cash book	05.11.2024	0	0	28	No Discrepancies
6	NIOS-2 Cash book	05.11.2024	0	0	12	No Discrepancies
7	NIOS 1 Cash book	05.11.2024	0	0	13	No Discrepancies
8	Plus Three SAMS Cash book	05.11.2024	0	0	32	No Discrepancies
9	Plus Two SAMS Cash book	05.11.2024	0	0	40	No Discrepancies
10	Plus Three Cash in Hand	05.11.2024	0	0	133	No Discrepancies
11	Plus Two Fee Collection Receipt book	05.11.2024	27 Nos	27 Nos	162	No Discrepancies
12	Plus Three Fee Collection Receipt book	05.11.2024	33 Nos	33 Nos	162	No Discrepancies
13	Service Postage Stamps	05.11.2024	1583.00	1583.00	05	No Discrepancies
14	Miscellaneous Receipt Books	05.11.2024	40 NOS	40 NOS	513	No Discrepancies
15	Measurement Books	05.11.2024	NIL	NIL	NA	No Discrepancies
16	Cash in hand Plus Two General	05.11.2024	NIL	NIL	56	No Discrepancies
17	Plus Two Rover and Ranger cash book	05.11.2024	0	0	25	No Discrepancies

Comments

Details of Closing Balance and Comments:-

The physical verification of CASH IN HAND (liquid cash) in General cash book +2 & +3 for the year 2024-25 of Hindol College, Khajuriakota was found cash of Rs.0.00 & Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 in the same General Cash Book on 05/11/2024.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused

money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 05/11/2024.

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 2023-24. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

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.

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.

Maintenance of cashbooks in CAPA format

It is worthwhile to point out here that as per letter no-6388/HE Dt 16.03.2016 of Deptt of Higher Education, Govt of Odisha, all the cashbooks in Aided Colleges should be maintained in CAPA format. Cashbook in this College has been maintained in CAPA format during the year under Audit.

PARA: 4 **FINANCIAL POSITION**

Hindol College, Khajuriakota - 2023-2024

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance (In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	PLUS TWO SAMS	01-04-2023	40671.85	42742.00	83413.85	3465.50	31-03-2024	79948.35	31-03-2024	79948.35	0.00	
2	PLUS THREE SAMS	01-04-2023	130077.60	71998.00	202075.60	1700.00	31-03-2024	200375.60	31-03-2024	200375.60	0.00	
3	NIOS1	01-04-2023	12225.00	334.00	12559.00	0.00	31-03-2024	12559.00	31-03-2024	12559.00	0.00	
4	NIOS 2	01-04-2023	16228.00	443.00	16671.00	0.00	31-03-2024	16671.00	31-03-2024	16671.00	0.00	
5	UGC	01-04-2023	379942.00	11139.00	391081.00	0.00	31-03-2024	391081.00	31-03-2024	391081.00	0.00	
6	VOCATIONAL	01-04-2023	228478.84	5767.00	234245.84	22862.00	31-03-2024	211383.84	31-03-2024	211383.84	0.00	
7	NSS	01-04-2023	15219.00	10582.00	25801.00	8020.00	31-03-2024	17781.00	31-03-2024	17781.00	0.00	
8	IDP	01-04-2023	862365.041	117195.00	874084.541	874041.041	31-03-2024	435.00	31-03-2024	435.00	0.00	
9	PLUS THREE ROVER AND RANGER	01-04-2023	20259.00	21599.00	41858.00	265.50	31-03-2024	41592.50	31-03-2024	41592.50	0.00	
10	PLUS TWO ROVER AND RANGER	01-04-2023	6360.00	16876.00	23236.00	215.50	31-03-2024	23020.50	31-03-2024	23020.50	0.00	
11	PLUS TWO GENERAL	01-04-2023	1863679.20	4080239.00	5943918.20	3598943.22	31-03-2024	2344974.98	31-03-2024	2344974.98	0.00	
12	PLUS THREE GENERAL	01-04-2023	3966818.76	43541477.92	47508296.68	43476150.22	31-03-2024	4032146.46	31-03-2024	4032146.46	0.00	

	GRAND TOTAL		153036 09.66	479203 91.92	632240 01.58	558520 32.35		737196 9.23		737196 9.23	0.00	
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Comments						
Details of Closing Balance As On 31.03.2024(Plus Two General)						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	VOCATIONAL	0.00	211383.84	0.00	0.00	211383.84
2	PLUS TWO SAMS	0.00	79948.35	0.00	0.00	79948.35
3	NIOS 1	0.00	12559.00	0.00	0.00	12559.00
4	NIOS 2	0.00	16671.00	0.00	0.00	16671.00
5	GENERAL PLUS TWO	0.00	2219974.98	125000.00	0.00	2344974.98
6	Rover and Ranger	0.00	23020.50	0.00	0.00	23020.50
	Total	0.00	2563557.67	125000.00	0.00	2688557.67
Details of Closing Balance As On 31.03.2024 (Plus Three General)						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	PLUS THREE SAMS	0.00	200375.60	0.00	0.00	200375.60
2	NSS	0.00	17781.00	0.00	0.00	17781.00
3	UGC	0.00	391081.00	0.00	0.00	391081.00
4	IDP	0.00	435.00	0.00	0.00	435.00
5	GENERAL PLUS THREE	0.00	3557316.46	383730.00	91100.00	4032146.46
6	Rover and Ranger	0.00	41592.50	0.00	0.00	41592.50
	TOTAL	0.00	4208581.56	383730.00	91100.00	4683411.56
	Grand Total	0.00	6772139.23	508730.00	91100.00	7371969.23
Statement Showing Head-wise Receipt & Payment of the college during the Year 2023-24 (Plus Two)						
A	+2 Cash Book					
Sl.no.	Head of Accounts	Opening balance as on 01.04.2023	Receipt during the year 2023-24	Total	Expenditure during the year 2023-24	Closing Balance as on 31.03.2024
I	Govt. Grant(R ecurring)					
1	GIA-17 salary	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

IV	Other than Grant					
1	Self defence	34173.00	33108.00	67281.00	17000.00	50281.00
2	YRC	10409.64	8000.00	18409.64	8000.00	10409.64
3	IYDP	0.00	500000.00	500000.00	500000.00	0.00
	Total	44582.64	541108.00	585690.64	525000.00	60690.64
II	Internal Sources(Fees & fines)					
1	Tution Fees	31075.00	29880.00	60955.00	31055.00	29900.00
	Admission Fees	0.00	6329.00	6329.00	6329.00	0.00
	Total	31075.00	36209.00	67284.00	37384.00	29900.00
III	Students fund					
1	Development Fund	-2111581.94	2051431.00	-60150.94	2173453.00	-2233603.94
2	CHSE Certificate/Migration fees	77275.00	56330.00	133605.00	56330.00	77275.00
3	CHSE Exam Fee	100930.00	267000.00	367930.00	258642.00	109288.00
4	College Development Council	23570.00	7710.00	31280.00	0.00	31280.00
5	SSG/SSW	11514.64	7710.00	19224.64	15244.72	3979.92
6	Student-aid-fund	36590.00	23130.00	59720.00	3760.00	55960.00
7	EMH Fees	67990.00	60600.00	128590.00	56400.00	72190.00
8	Common Room	46964.00	15420.00	62384.00	0.00	62384.00
9	Proctorial Fees	14370.00	7710.00	22080.00	0.00	22080.00
10	College Calendar	92465.00	8550.00	101015.00	0.00	101015.00
11	Magazine	18650.00	30000.00	48650.00	0.00	48650.00
12	Games & Sports	182087.00	0.00	182087.00	0.00	182087.00
13	Corpus Fund	78400.00	20200.00	98600.00	0.00	98600.00
14	DSA	57108.00	23130.00	80238.00	15410.00	64828.00
15	Cultural Association	140640.00	38550.00	179190.00	31988.00	147202.00
16	College Union	112410.00	30840.00	143250.00	0.00	143250.00
17	Identity	59726.00	24540.00	84266.00	44987.00	39279.00
18	Library Card	11890.00	0.00	11890.00	0.00	11890.00
19	Library Fee	127134.00	76170.00	203304.00	0.00	203304.00

20	Medical fee	15320.00	7710.00	23030.00	0.00	23030.00
21	Science Society	8570.00	2650.00	11220.00	0.00	11220.00
22	Faculty Welfare	22630.00	7710.00	30340.00	0.00	30340.00
23	NSS	1810.92	15420.00	17230.92	0.00	17230.92
24	Red Cross	44598.00	15420.00	60018.00	0.00	60018.00
25	E-Education	131650.00	38550.00	170200.00	0.00	170200.00
26	Cycle Stand	28330.00	7710.00	36040.00	0.00	36040.00
27	Recognition Fee	69590.00	31210.00	100800.00	18800.00	82000.00
28	Registration Fee	-90976.00	20200.00	-70776.00	18800.00	-89576.00
29	Affiliation Fee	36230.00	7710.00	43940.00	6550.00	37390.00
30	Academic Fee	32780.00	27540.00	60320.00	16920.00	43400.00
31	Syllabus Fee	41540.00	16160.00	57700.00	1880.00	55820.00
32	NCC Fee	52029.00	23130.00	75159.00	6835.00	68324.00
33	Jayanti/Flag Day	28330.00	7710.00	36040.00	6500.00	29540.00
34	Sports Fee	32300.00	85180.00	117480.00	45120.00	72360.00
35	Literacy & Cultural Fee	6460.00	0.00	6460.00	0.00	6460.00
36	College Exam Fee	59100.00	30840.00	89940.00	25400.00	64540.00
37	CLC Fee	28080.00	105380.00	133460.00	0.00	133460.00
38	Rover and Ranger	0.00	23130.00	23130.00	22338.00	792.00
	Total	-303496.38	3222381.00	2918884.62	2825357.72	93526.90
VIII	Miscellaneous					
1	Bank Interest	289373.54	69605.00	358978.54	265.50	358713.04
2	EPF (Employee Share)	16896.00	210936.00	227832.00	210936.00	16896.00
3	Unclassified Balance	1785248.40	0.00	1785248.40	0.00	1785248.40
	Total	2091517.94	280541.00	2372058.94	211201.50	2160857.44
IX	Vocational	228478.84	5767.00	234245.84	22862.00	211383.84
X	Plus Two SAMS	40671.85	42742.00	83413.85	3465.50	79948.35
XI	NIOS 1	12225.00	334.00	12559.00	0.00	12559.00
XII	NIOS 2	16228.00	443.00	16671.00	0.00	16671.00
XIII	Rover and Ranger cash	6360.00	16876.00	23236.00	215.50	23020.50

	book					
	Total	303963.69	66162.00	370125.69	26543.00	343582.69
	Grand Total	2167642.89	4146401.00	6314043.89	3625486.22	2688557.67
B	Details of Finanacial statement during the Year 2023-24 (Plus Three)					
Sl.no.	Head of Accounts	Opening balance as on 01.04.2023	Receipt during the year 2023-24	Total	Expenditure during the year 2023-24	Closing Balance as on 31.03.2024
I	Govt. Grant(R ecuring)					
1	Salary of GIA Staff	0.00	17165485.00	17165485.00	17165485.00	0.00
2	GIA-17 Salary	0.00	17143283.00	17143283.00	17143283.00	0.00
	Total	0.00	34308768.00	34308768.00	34308768.00	0.00
II	UGC(GRANT)					
A	UGC					
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
	TOTAL	416055.00	0.00	416055.00	0.00	416055.00
B	IDP Grant					
	IDP Grant	8623650.41	117195.00	8740845.41	8740410.41	435.00
	Total	8623650.41	117195.00	8740845.41	8740410.41	435.00
III	Govt. Grant(Non Recuring)					
1	Infrastructure Grant	0.00	1500000.00	1500000.00	1500000.00	0.00
3	IYDP	0.00	500000.00	500000.00	500000.00	0.00
	Total	0.00	2000000.00	2000000.00	2000000.00	0.00
IV	Other than Grant					
1	Mo college Abhijan	9820.00	55500.00	65320.00	0.00	65320.00
2	Valuation Zone	7336.00	0.00	7336.00	0.00	7336.00
3	Nodal Exam	0.00	50400.00	50400.00	33025.00	17375.00
4	Self defence	0.00	50000.00	50000.00	0.00	50000.00
5	University Sports Grant	0.00	25000.00	25000.00	25000.00	0.00
	Total	17156.00	180900.00	198056.00	58025.00	140031.00
V	Internal Sourc es(Fees& Fines)					

1	Tution Fees	29351.00	39996.00	69347.00	38345.00	31002.00
	Adm. Fees	0.00	8657.00	8657.00	8657.00	0.00
	Total	29351.00	48653.00	78004.00	47002.00	31002.00
VI	Students fund					
1	Development Fund	-899802.32	3371924.00	2472121.68	4121990.00	-1649868.32
2	Seminar Fee	38318.00	62600.00	100918.00	39000.00	61918.00
3	College Exam Fee	337978.28	72000.00	409978.28	70500.00	339478.28
4	College Development Council	17660.00	9000.00	26660.00	0.00	26660.00
5	SSG/SSW	77020.00	9000.00	86020.00	0.00	86020.00
6	Student-aid-fund	62710.00	27000.00	89710.00	2970.00	86740.00
7	Migration Fees	132000.00	0.00	132000.00	0.00	132000.00
8	Common Room	113160.00	18000.00	131160.00	0.00	131160.00
9	Proctorial Fees	38480.00	9000.00	47480.00	0.00	47480.00
10	College Calendar	-2400.00	85965.00	83565.00	75075.00	8490.00
11	Magazine	-2220.00	5000.00	2780.00	0.00	2780.00
12	Games & Sports	-79485.00	10800.00	-68685.00	0.00	-68685.00
13	Corpus Fund	106620.00	29900.00	136520.00	0.00	136520.00
14	DSA	73880.00	27000.00	100880.00	18410.00	82470.00
15	Cultural Association	125070.00	45000.00	170070.00	0.00	170070.00
16	College Union	112910.00	36000.00	148910.00	0.00	148910.00
17	Identity	54126.00	19340.00	73466.00	36443.00	37023.00
18	Library Card	12540.00	0.00	12540.00	0.00	12540.00
19	Library Fee	109853.98	107070.00	216923.98	4620.00	212303.98
20	Medical fee	107940.00	9000.00	116940.00	0.00	116940.00
21	Science Society	60740.00	3540.00	64280.00	0.00	64280.00
22	Faculty Welfare	21820.00	9000.00	30820.00	0.00	30820.00
23	NSS	51650.00	18000.00	69650.00	19504.72	50145.28
24	Red Cross	29059.00	18000.00	47059.00	0.00	47059.00
25	E-Education	225540.00	90000.00	315540.00	0.00	315540.00
26	Cycle Stand	88600.00	9000.00	97600.00	0.00	97600.00
27	Recognition & Affiliation Fee	47860.00	81000.00	128860.00	8910.00	119950.00

28	Registration Fee	-28725.00	44850.00	16125.00	20790.00	-4665.00
29	Syllabus Fee	49795.00	17940.00	67735.00	0.00	67735.00
30	NCC Fee	59185.00	27000.00	86185.00	62675.00	23510.00
31	Jayanti/Flag Day	12220.00	9000.00	21220.00	0.00	21220.00
32	CLC Fee	19700.00	27420.00	47120.00	0.00	47120.00
33	UU Exam Fees	338025.00	1957380.00	2295405.00	1981819.00	313586.00
34	Adm. Fees	0.00	9000.00	9000.00	0.00	9000.00
35	Original Certificate Fees	0.00	60140.00	60140.00	60140.00	0.00
36	Migration Certificate Fees	0.00	60140.00	60140.00	60140.00	0.00
	Total	1511827.94	6395009.00	7906836.94	6582986.72	1323850.22
VII	Miscellaneous					
1	Bank Interest	377041.46	129929.92	506971.38	1150.50	505820.88
2	Interest/Bank Charges(UGC)	51493.00	11139.00	62632.00	0.00	62632.00
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)	23964.00	478218.00	502182.00	478218.00	23964.00
8	Unclassified Balance	2007478.36	0.00	2007478.36	0.00	2007478.36
	Total	2372370.82	619286.92	2991657.74	479368.50	2512289.24
VIII	Other Cash Book					
1	NSS	15219.00	10582.00	25801.00	8020.00	17781.00
2	Plus Three SAMS	130077.60	71998.00	202075.60	1700.00	200375.60
3	Rover and Ranger	20259.00	21599.00	41858.00	265.50	41592.50
	Total	165555.60	104179.00	269734.60	9985.50	259749.10
	Grand Total	13135966.77	43773990.92	56909957.69	52226546.13	4683411.56
	Grand Total(A+B)	15303609.66	47920391.92	63224001.58	55852032.35	7371969.23

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 2023-24. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced in next/ forth coming Audit.

PARA: 5 DETAILS OF CLOSING BALANCE OF BANK ACCOUNTS AS PER PASS BOOKS & CASH BOOKS

Hindol College, Khajuriakota - 2023-2024

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI	31834002602	31-03-2024	200375.60	31-03-2024	200375.60	0.00	PLUS THREE SAMS
2	SBI	31241562986	31-03-2024	79948.35	31-03-2024	79948.35	0.00	PLUS TWO SAMS
3	SBI	37775490624	31-03-2024	12559.00	31-03-2024	12559.00	0.00	NIOS-1
4	SBI	37775500189	31-03-2024	16671.00	31-03-2024	16671.00	0.00	NIOS-2
5	SBI	11624708117	31-03-2024	211383.84	31-03-2024	211383.84	0.00	VOCATIONAL
6	CANARA BANK	0340101012408	31-03-2024	391081.00	31-03-2024	391081.00	0.00	UGC
7	SBI	37642925514	31-03-2024	435.00	31-03-2024	435.00	0.00	IDP
8	SBI	11624705025	31-03-2024	83748.63	31-03-2024	83748.63	0.00	PLUS THREE GENERAL
9	SBI	11624706200	31-03-2024	3010453.95	31-03-2024	3010453.95	0.00	PLUS THREE GENERAL
10	CANARA BANK	0340101002705	31-03-2024	311975.88	31-03-2024	311975.88	0.00	PLUS THREE GENERAL
11	ANDHRA BANK	07040110004471	31-03-2024	34893.00	31-03-2024	34893.00	0.00	PLUS THREE

								GENERAL
12	SBI	35658676606	31-03-2024	62864.62	31-03-2024	62864.62	0.00	PLUS TWO GENERAL
13	SBI	35658670207	31-03-2024	2128278.16	31-03-2024	2128278.16	0.00	PLUS TWO GENERAL
14	SBI	11624706222	31-03-2024	28095.20	31-03-2024	28095.20	0.00	PLUS TWO GENERAL
15	SBI	34484959654	31-03-2024	737.00	31-03-2024	737.00	0.00	PLUS TWO GENERAL
16	SBI	34691640429	31-03-2024	17781.00	31-03-2024	17781.00	0.00	NSS CASH BOOK
17	SBI	4042604699	31-03-2024	116245.00	31-03-2024	116245.00	0.00	PLUS THREE GENERAL
18	SBI	40681653241	31-03-2024	23020.50	31-03-2024	23020.50	0.00	PLUS TWO ROVER AND RANGER
19	SBI	40681743929	31-03-2024	41592.50	31-03-2024	41592.50	0.00	PLUS THREE ROVER AND RANGER
	GRAND TOTAL			6772139.23		6772139.23	0.00	

Reconciliation							
Maintenance of Flexi Account in banks :-							
These days Banks are offering facilities to incur higher returns on Savings Account through Flexi Deposits. It helps earn high returns of a fixed deposit on surplus money in the Savings Account. The Principal Secretary to Govt., Finance Department in his Letter No 35425(42) /FIN-WM MISC-0003-2012/dated 12.10.2012 has also directed to maintain Flexi Accounts in banks so that higher returns from Flexi Deposits could be utilized. On verification it was found that such paraphernalia has not been adopted in the college.							

PARA: 6 STOCK POSITION

Hindol College, Khajuriakota - 2023-2024

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS TWO LIBRARY BOOK	3892	0	0	3892.00	3892	PAGE NO-54

2	PLUS THREE LIBRARY BOOK	8044	0	0	8044.00	8044	PAGE NO-172
3	UGC BOOK	2608	0	0	2608.00	2608	PAGE NO-111
4	IDP BOOK	2838	0	0	2838.00	2838	PAGE NO-95

Comments

+2 GENERAL STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	IRON BENCH-CUM-DESK	216	0	0	216	216
2	CEILLING FAN	38	0	0	38	38
3	CC TV CAMERA	28	0	0	28	28
4	TV	1	0	0	1	1
5	WOODEN TEAPOY	4	0	0	4	4
6	STAND FAN	1	0	0	1	1
7	ALMIRAH	12	0	0	12	12
8	Rack	17	0	0	17	17
9	Chair (Iron)	24	0	0	24	24
10	Chair (cane)	4	0	0	4	4
11	Chair (Plastic)	19	0	0	19	19
12	Storage Water Cooler	1	0	0	1	1
13	Water Filter-cum- Purifier	1	0	0	1	1
14	Computer Table	33	0	0	33	33
15	Solar Light	0	1	0	1	1
16	Stool	0	128	128	128	128
	TOTAL	300	0	0	300	300

+3 GENERAL STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	IRON BENCH-CUM-DESK	255	0	0	255	255

2	WOODEN BENCH-CUM-DESK	12	0	0	12	12
3	TABLE & PRACTICAL TABLE	92	0	0	92	92
4	IRON RACKS	24	10	10	34	34
5	COMPUTERS	22	0	0	22	22
6	PRINTERS	8	0	0	8	8
7	IRON CHAIR	40	0	0	40	40
8	PLASTIC CHAIR	20	0	0	20	20
9	CAIN CHAIR	8	0	0	8	8
10	Heritage Chair	8	0	0	8	8
11	S type Chair	76	18	18	94	94
12	STEEL ALMIRAH	62	0	0	62	62
13	FAN	39	0	0	39	39
14	XEROX MACHINE	3	0	0	3	3
15	Light Stand	1	0	0	1	1
16	Green Board	9	0	0	9	9
17	White Board	1	0	0	1	1
18	Box	2	0	0	2	2
19	Ballot Box	10	0	0	10	10
20	Aluminium Door with glass fitted	1	0	0	1	1
21	High Desk	10	0	0	10	10
22	Aluminium Window with glass fitted	3	0	0	3	3
23	Air Conditioner	6	0	0	6	6
24	Garden Grill	2	0	0	2	2
25	Aquarium	1	0	0	1	1
26	TV	1	0	0	1	1
27	Dwipa	1	0	0	1	1
28	Bed	1	0	0	1	1
29	Stabilizer	12	0	0	12	12
30	Solar Light	1	0	0	1	1
31	Weight Machine	0	1	1	1	1
31	Almirah with Glass fitted	0	6	6	6	6

31	speaker (High Power)	0	1	1	1	1
Total		731	36	36	767	767

+3 (GENERAL) SPORTS STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	ABDOMEN GUARD	3	0	0	3	3
2	WHITE DRESS	13	0	0	13	13
3	CRICKET BAT	6	0	0	6	6
4	BATTING PAD	4	0	0	4	4
5	HELMET	2	0	0	2	2
6	THIGH GUARD	2	0	0	2	2
7	BATTING GLOVES	9	0	0	9	9
8	KEEPING GLOVES	4	0	0	4	4
9	VICKY BALL	13	0	0	13	13
10	WHISTLE	1	0	0	1	1
11	VOLLEY BALL	4	0	0	4	4
12	VOLLEY NET	1	0	0	1	1
13	STUMP	7	0	0	7	7
14	CHINIES CHECKER	1	0	0	1	1
15	HIGH JUMP STAND	1	0	0	1	1
16	MEASURING STUMP	3	0	0	3	3
17	UMBRELLA	3	0	0	3	3
18	HIGH JUMP CROSS BAR	1	0	0	1	1
19	DISCUS (BIG)	6	0	0	6	6
20	DISCUS (SMALL)	6	0	0	6	6
21	JAVELINE (LONG)	9	0	0	9	9
22	JAVELINE (SHORT)	15	0	0	15	15
23	VOLLEY BALL (JERSY)	12	0	0	12	12

24	SHOT PUT (8 POUND)	4	0	0	4	4
25	SHOT PUT (12 POUND)	4	0	0	4	4
26	SHOT PUT (6 POUND)	1	0	0	1	1
27	SKIPPING ROPE	10	0	0	10	10
28	10Kg Rubber Barber	6	0	0	6	6
29	5 Kg Rubber Barber	4	0	0	4	4
30	1 Kg Rubber Barber	4	0	0	4	4
31	6 Steel Bar	1	0	0	1	1
32	6 Steel Bar	1	0	0	1	1
33	3 Steel Bend Bar	1	0	0	1	1
34	Multigym Wire(10 mtr)	1	0	0	1	1
35	Treadmill	1	0	0	1	1
36	steel wire rope 10mtr	1	1	1	2	1
	TOTAL	165	1	1	166	163

+3 UGC GENERAL STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	STEEL ALMIRAH	4	0	0	4	4
2	TABLE & PRACTICAL TABLE	1	0	0	1	1
3	COMPUTER SYSTEM	9	0	0	9	9
4	PRINTERS	10	0	0	10	10
5	MODEM	1	0	0	1	1
6	MONITOR	3	0	0	3	3
7	COMPUTER TABLE	25	0	0	25	25
8	UPS	9	0	0	9	9
9	PHOTO COPIER	1	0	0	1	1

10	FAX MACHINE	2	0	0	2	2
11	STEEL RACK	16	0	0	16	16
12	AHUJA AMPLIFIER SET	2	0	0	2	2
13	GEN SET	2	0	0	2	2
14	XEROX MACHINE	5	0	0	5	5
15	DVD PLAYER	1	0	0	1	1
16	REFRIGIRATOR	6	0	0	6	6
17	INVERTER	14	0	0	14	14
18	LAPTOP	4	0	0	4	4
19	DIGITAL CAMERA	1	0	0	1	1
20	COLOUR PRINTER	2	0	0	2	2
21	SCANNER	3	0	0	3	3
22	HANDY CAM	1	0	0	1	1
23	PROJECTOR SCREEN	6	0	0	6	6
24	PENDRIVE	4	0	0	4	4
25	TV	3	0	0	3	3
26	LAB. TABLE	6	0	0	6	6
28	WATER COOLER	1	0	0	1	1
29	STABILIZER	11	0	0	11	11
30	WATER PURIFIER	3	0	0	3	3
31	STORAGE WATER COOLER	1	0	0	1	1
32	DUSTBIN PLASTIC	12	0	0	12	12
33	CEILLING FAN	17	0	0	17	17
34	GRINDER	1	0	0	1	1
35	GAS CYLINDER	3	0	0	3	3
36	GAS REGULATOR	1	0	0	1	1
37	INVERTER BATTERY	2	0	0	2	2
38	MATRESS	20	0	0	20	20

39	PILLOW	20	0	0	20	20
40	STEEL BED	21	0	0	21	21
41	STEEL READING TABLE	16	0	0	16	16
42	STEEL DINING TABLE	2	0	0	2	2
43	COMMON ROOM TABLE	2	0	0	2	2
44	STEEL BENCH	4	0	0	4	4
45	STEEL SERVING TABLE	1	0	0	1	1
46	STEEL CHAIR	16	0	0	16	16
47	STEEL SOFA	2	0	0	2	2
48	CHAIR	22	0	0	22	22
49	STEEL TRAY	20	0	0	20	20
50	STEEL GLASS	30	0	0	30	30
51	STEEL SPOON	30	0	0	30	30
52	STEEL DINING CHAIR	16	0	0	16	16
53	STEEL WORDROBES	21	0	0	21	21
54	GAS CHULA	2	0	0	2	2
55	KITCHEN VASELS (Aluminium)	8	0	0	8	8
56	KITCHEN VASELS (Iron)	2	0	0	2	2
57	HEMADASTA	1	0	0	1	1
58	GANGULA	4	0	0	4	4
59	BALTI	6	0	0	6	6
	TOTAL	459	0	0	459	459

+3 UGC SPORTS STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	FOOT BALL GOAL POST COMPLETE	1	0	0	1	1

2	SIX STATION HOME GYM	1	0	0	1	1
3	JAVELINE MEN	3	0	0	3	3
4	JAVELINE WOMEN	3	0	0	3	3
5	WEIGHTING MACHINE	1	0	0	1	1
	TOTAL (A)	9	0	0	9	9

+3 (IDP) GENERAL STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	BIOMETRIC DEVICE	2	0	0	2	2
2	DESKTOP	6	0	0	6	6
3	LAPTOP	1	2	2	3	3
4	FIRE ESTING UISHER	8	14	14	22	22
5	FIRST AID BOX	2	1	1	3	3
6	OPTICAL FIBER	1	0	0	1	1
7	TRANSFERM ER	1	0	0	1	1
8	2HP WATER PUMP SET	1	0	0	1	1
9	UPS	5	0	0	5	5
10	Printer	2	1	1	3	3
11	Water Purifier & Chiller	3	0	0	3	3
12	Vending Machine	1	0	0	1	1
13	Incentior	1	0	0	1	1
14	Bareilly Computer	1	0	0	1	1
15	Jaw talking Screen Reader	1	0	0	1	1
16	Scanner	3	1	1	4	4
17	3Phase DG Set with AMF Control Panel	1	0	0	1	1
18	Computer Table	5	0	0	5	5

19	Open Rack	5	5	5	10	10
20	Laboratory Table	5	7	7	12	12
21	Wooden Stul	16	128	128	144	144
22	Sugession Box	1	0	0	1	1
23	DVR Machine	0	2	2	2	2
24	CCTV Camera	0	8	8	8	8
25	Pendrive	0	15	15	15	15
26	Projector	0	1	1	1	1
27	Dual Desk-cum-Bench	0	142	142	142	142
28	Practical Table (7'x3'x3')	0	28	28	28	28
29	Cup Board	0	1	1	1	1
30	Chair	0	64	64	64	64
31	Wheel Chair	0	1	1	1	1
32	Iron Table	0	2	2	2	2
33	Dustbin (Big)	0	3	3	3	3
34	Dustbin (Small)	0	8	8	8	8
35	Teaching Board	0	6	6	6	6
36	Gas Cylinder	0	4	4	4	4
37	Steel Almirah with Glass Door	0	4	4	4	4
38	Steel Almirah without Glass Door	0	3	3	3	3
39	S-Type Chair	0	18	18	18	18
40	Water Container	0	1	1	1	1
	TOTAL	72	470	470	542	542

+3 (IDP) SPORTS STOCK POSITION AS ON 31.03.2024						
SI No.	Material / Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	CRICKET BAT	2	0	0	2	2
2	MAT	1	0	0	1	1
3	NET	1	0	0	1	1
4	BATTING PAD	2	0	0	2	2
5	BATTING	2	0	0	2	2

	GLOVES					
6	KEEPING GLOVES	2	0	0	2	2
7	THAI PAD	2	0	0	2	2
8	DUES BALLS	6	0	0	6	6
9	HELMET	2	0	0	2	2
10	KIT BAG	1	0	0	1	1
11	ELBOW GUARD	2	0	0	2	2
12	GUARD	2	0	0	2	2
13	CHEIST GUARD	2	0	0	2	2
14	FIELDING GUARD	1	0	0	1	1
15	STUMPS & BAILS	1	0	0	1	1
	TOTAL	29	0	0	29	29

STOCK

Half yearly physical verification of stock and store was not conducted by the authority as per required under 119 of OGFR and Article 203 Education code. Hence the principal is suggested conduct half yearly verification of stocks regularly.

Non-maintenance of Dead Stock Register:-

As per the rule-106 of OGFR an account of dead stock, such as plants, machinery ,furniture,fixture & equipment etc, should be maintained in register in Form-6 and a separate page shall be allotted to each article of the stock for records of its transaction in respect of Receipt, issue and balance thereof. Further the articles of dead stock should be get verified by the Head of office at list once in a year and the result of verification should be recorded in the inventory as adhered to Rule -106(iv)of O.G.F.R.Vol-1.

But it was observed that no dead stock registers has been maintained by the college in spite of purchase of several items of such items of such stock for office use.Hence the principal is advised to maintain the stockregister forth with and get verified the same in order to restrict mis utilisation and loss of stock and stores of the college and compliance reported to Audit.

PARA: 7 INVESTMENT

Hindol College, Khajuriakota - 2023-2024

Sno	Opening Balance of Investment as	Opening Balance(In Rs:)	Amount Encashed during the Year	Total(In Rs:)	Amount Invested during the Year	Closing Balance as per (DD MM	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM	Closing Balance Investm ent Ledg	Difference(In Rs:)	Remarks
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	on (DD MM YYYY)		under Audit(In Rs:)		under Audit(In Rs:)	YYYY) Audit		YYYY) I nvestme nt Ledger	er(In Rs:)		
1	01-04-20 23	125000. 00	0.00	125000. 00	0.00	31-03-20 24	125000. 00	31-03-20 24	125000. 00	0.00	
2	01-04-20 23	383730. 00	100000. 00	283730. 00	100000. 00	31-03-20 24	383730. 00	31-03-20 24	383730. 00	0.00	
	GRAND TOTAL	508730. 00	100000. 00	408730. 00	100000. 00		508730. 00		508730. 00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
DETAILS OF FIXED DEPOSIT FOR THE F.Y 2023-24 (Plus Two General)							
S.L.NO	FDR NO/ BANK NAME	AMOUNT INVESTED	INVESTED DATE	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	PURPOSE
1	SBI-3879729 1976	100000.00	25.09.19	6.25%	25.09.29	185924.00	Pledged to CHSE
2	Canara-0340 303000313	25000.00	07.06.14	9.05%	7.06.24	25000.00	Principal Hindol College
	TOTAL	125000.00				210924.00	
DETAILS OF FIXED DEPOSIT FOR THE F.Y.2023-24(Plus Three General)							
S.L.NO	FDR NO/ BANK NAME	AMOUNT INVESTED	INVESTED DATE	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	PURPOSE
1	SBI-1162479 6557	100000.00	13.09.23	6.50%	13.09.33	100000.00	Pledged to UU
2	SBI-3091350 0786	48730.00	21.12.20	6.25%	06.10.29	90601.00	Principal Hindol College
3	ANDHRA-42 0001000052	10000.00	07.11.20	6.25%	07.11.30	10000.00	Principal Hindol College
4	CANARA-03 4030100000 1	100000.00	20.11.18	6.25%	19.11.28	100000.00	Pledged to UU
5	SBI-4144237 1477	125000.00	21.11.22	6.10%	21.11.32	228997.00	Pledged to UU
	TOTAL	383730.00				529598.00	
	Grand Total	508730.00				740522.00	

PARA: 8 **ADVANCE**

Hindol College, Khajuriakota - 2023-2024

S/no	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	01-04-2023	PLUS TWO GENERAL	30100.00	74006.00	104106.00	104106.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
2	01-04-2023	PLUS THREE GENERAL	83900.00	977500.00	1061400.00	970300.00	31-03-2024	91100.00	31-03-2024	91100.00	0.00	
	GRAND TOTAL		114000.00	1051506.00	1165506.00	1074406.00		91100.00		91100.00	0.00	

Comments :

Yearwise Outstanding Advance As on 31.03.2024	
Year	Amount(Rs.)
2022-23	0
2023-24	91900
TOTAL	91900

Statement Showing Details of Outstanding Advance as on 31.03.2024 +3 GENERAL Cash Book										
Sl.No.	Name and Designation	OB as on 01.04.2023	Date of Payment	Advance Taken during the year 2023-24	Total	Date of Adjustment	Advance Adjusted during the year 2023-24	Outstanding Advance as on 31.03.2024	Cash Book Page No. (Advance Adjusted)	Purpose
1	Braja Kishor Behera, Lect. in Education	10500	08.02.2021	0	10500	19.04.2023	900	9600	83	Salary Advance
				0	9600	15.05.2023	900	8700	95	
				0	8700	23.02.2024	4500	4200	31	

				0	4200	27.03.2024	4200	0	51	
2	Subrat Smruti Ranjan Mishra, Lect. in Chemistry	11500	08.02.2021	0	11500	19.04.2023	900	10600	83	Salary Advance
				0	10600	15.05.2023	900	9700	95	
				0	9700	30.06.2023	900	8800	106	
				0	8800	13.07.2023	900	7900	112	
				0	7900	14.08.2023	900	7000	124	
				0	7000	12.09.2023	900	6100	135	
				0	6100	30.10.2023	900	5200	150	
				0	5200	22.11.2023	900	4300	166	
				0	4300	09.01.2024	900	3400	6	
				0	3400	27.02.2024	1800	1600	33	
					1600	29.02.2024	1600	0	34	
			11.12.2023	71350	71350	06.03.2024	71350	0	39	+3 3rd Semester Center Advance -23
3	Harmohan Sahu, Lec.in Eco.	48900	25.02.2023	0	48900	04.10.2023	48900	0	141	3rd Semester-2022
		900	16.03.2023	0	900	04.10.2023	900	0	141	3rd Semester-2022
4	Krupasindhu Behera, Lect.in I.T	12100	07.07.2022	0	12100	05.05.2023	12100	0		Rover and Ranger
5	Dipak Ranjan Biswal, Lect. in Math		06.04.2023	54600	54600	22.08.2023	54600	0	129	+3 1st semester Exam-2023
6	Kishor Kumar Prusty, Lect. in		04.05.2023	36150	36150	13.09.2023	36150	0	136	+3 6th Semester Centre Advance

	Math								-23
		05.07.2023	49050	49050	05.09.2023	49050	0	133	+3 4th Semester Centre Advance -23
		17.11.2023	70400	70400	11.03.2024	70400	0	42	+3 5th Semester Centre Advance -23
		17.11.2023	15000	15000	31.03.2024	15000	0	54	NCC Day-2023-24
		30.01.2024	6500	6500	02.03.2024	6500	0	36	75th Republic Day-2023
		15.02.2024	68950	68950	12.03.2024	68950	0	43	+3 1st Semester Centre Advance -23
		21.03.2024	76100	76100			76100		+3 6th Semester Centre Advance -23
7	Pritam Kumar Jenamani, Jr. Clerk-cum-DEO	15.05.2023	1500	1500	28.03.2024	1500	0	52	Postage Advance
		04.03.2024	1000	1000	28.03.2024	1000	0	52	Postage Advance
8	Chandrakanta Sahu, DEO	03.07.2023	6000	6000	03.11.2023	6000	0	154	e-Admission Refreshment -23-24
9	Siba Sankar Das, Lect. in Zool	21.08.2023	66900	66900	18.09.2023	66900	0	138	+3 2nd Semester Exam-2023
10	Satyabrata Jenamani, PET	15.09.2023	6500	6500	20.10.2023	6500	0	147	Genesh Puja-2023
		25.01.2024	10000	10000	23.03.2024	10000	0	49	Kick Boxing-2023
		13.02.2024	6500	6500	23.03.2024	6500	0	49	Saraswati Puja-2

										3-24
11	Nirmal Chandra Panigrahi, Lect. in Pol. Sc.		18.11.2023	85000	85000	09.01.2024	85000	0	6	IYDP Programme 2023-24
			16.12.2023	125000	125000	09.01.2024	125000	0	6	IYDP Programme 2023-24
12	Salya Samal, Lect. in Odia		15.12.2023	2000	2000	13.03.2024	2000	0	44	Bharatiya Bhasa Divas-2023
13	Pandav Sahoo, Demon. in Zool		30.12.2023	4000	4000	31.01.2024	4000	0	15	Inhouse Seminar
14	Laxmipriya Nayak, Lect. in Odia		19.01.2024	60000	60000	03.02.2024	60000	0	18	Biswa Odia Bhasa Samilani-2023
15	Dillip Kumar Garnaik, Lect. in Eng.		20.01.2024	140000	140000	25.01.2024	140000	0	12	Annual Function-2023-24
16	Sikha Sial, Lect. in Eco.		21.03.2024	15000	15000			15000		SDTP Programme-2023
Total		83900	0	977500	1148500	0	970300	91100		

There is no outstanding advance more than one year

PARA: 9 GRANTS

Hindol College, Khajuriakota - 2023-2024

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
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1	01-04-2023	0.00	17165485.00	17165485.00	17165485.00	31-03-2024	0.00	GIA
2	01-04-2023	0.00	17143283.00	17143283.00	17143283.00	31-03-2024	0.00	GIA 17
3	01-04-2023	487663.00	0.00	487663.00	0.00	31-03-2024	487663.00	UGC
4	01-04-2023	8623650.41	117195.00	8740845.41	8740410.41	31-03-2024	435.00	IDP
5	01-04-2023	0.00	1500000.00	1500000.00	1500000.00	31-03-2024	0.00	INFRASTR UCTURE GRANT
6	01-04-2023	0.00	1000000.00	1000000.00	1000000.00	31-03-2024	0.00	IYDP
	GRAND TOTAL	9111313.41	36925963.00	46037276.41	45549178.41		488098.00	

Comments :			
Year wise break-up of Outstanding Grant As on 31.03.2024			
Year		Amount	
Up to 2018-19		225671.94	
2019-20		241235.06	
2020-21		0.00	
2021-22		9935.00	
2022-23		11256.00	
2023-24		0.00	
TOTAL		488098.00	
Details of Infrastructure Grants Receive for the F.Y.2023-24			
Sl. No.	Date of Receipt	Purpose	Amount
1	08.11.2023	Infrastructure Grant	1500000.00
	Total		1500000.00
Details of Infrastructure Grants Expenses for the F.Y.2023-24			
Sl. No.	Date of Receipt	Purpose	Amount
1	07.02.2024	Executive Engineer RWD ,Dhenkanal for construction work	1500000.00
	Total		1500000.00
Details of IDP Grant Receive for the F.Y.2023-24			
	DATE	PURPOSE	AMOUNT
1	20.4.2023	Tender Cost	4500.00
2	26.04.2023	EMD	3500.00

3	26.04.2023	Intrest	55521.00
4	26.04.2023	Intrest	41437.00
5	26.04.2023	Trender Cost	3000.00
6	26.04.2023	Intrest	8802.00
7	26.04.2023	Intrest	435.00
		TOTAL	117195.00

Details of IDP Grant Expenditure for the F.Y.2023-24			
	Voucher No.	Purpose	Amount
1	01/11.04.2023	Advertisement	8328.00
2	02/08.05.2023	Computer , Laptop	871338.00
3	03/22.08.2023	Fabrication(Furniture)	215639.00
4	04/22.08.2023	Fabrication(Furniture)	215639.00
5	05/22.08.2023	Fabrication(Furniture)	83859.00
6	06/22.08.2023	Fabrication(Furniture)	1042834.00
7	07/22.08.2023	Fabrication(Furniture)	1119813.00
8	08/07.09.2023	Matrix Broad	255588.00
9	09/07.09.2023	Stabliser	42126.00
10	10/07.09.2023	Computer	3055199.00
11	11/07.09.2023	Wiring	34308.00
12	12/25.09.2023	Water supply	37052.00
13	13/25.09.2023	Pipe	9550.00
14	14/30.09.2023	Advertisement	840.36
15	15/05.10.2023	Fabrication(Furniture)	307307.00
16	16/05.10.2023	Fabrication(Furniture)	48781.00
17	17/05.10.2023	Gramin Vitarak	9600.00
18	18/05.10.2023	Administrative Cost	177.00
19	19/05.10.2023	Gas Cylinder &Refilling	6784.00
20	20/17.10.2023	Advertisement	10740.00
21	21/09.11.2023	Gas Cylinder &Refilling	11658.00
22	22/04.12.2023	Fabrication(Furniture)	332205.00
23	24/27.12.2023	Matrix Broad	876976.00
24	25/18.01.2024	Electrical Material	13780.00
25	26/18.01.2024	Matrix Broad	3500.00
26	27/18.01.2024	BC	88.50
27	28/29.01.2024	Project	48000.00
28	29/29.01.2024	Printer&Scaner	34043.00
29	30/29.1.2024	CCTV	43117.00
30	31/17.02.2024	Medicine	1540.55

	TOTAL	8740410.41
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.		

PARA: 10 UTILISATION CERTIFICATE

Hindol College, Khajuriakota - 2023-2024

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2023	1320097.00	0.00	1320097.00	0.00	31-03-2024	1320097.00	UGC
2	01-04-2023	32380176.06	8740410.41	41120586.47	0.00	31-03-2024	41120586.47	IDP
3	01-04-2023	1500000.00	1500000.00	3000000.00	0.00	31-03-2024	3000000.00	INFRASTRUCTURE GRANT
4	01-04-2023	0.00	1000000.00	1000000.00	1000000.00	31-03-2024	0.00	IYDP
	GRAND TOTAL	35200273.06	11240410.41	46440683.47	1000000.00		45440683.47	

Comments :			
Year wise break-up of Outstanding UC As on 31.03.2024			
Year		Amount	
Up To 2018-19		1073033.00	
2019-20		1343757.50	
2020-21		10718247.00	
2021-22		16503486.56	
2022-23		5561749.00	
2023-24		10240410.41	
TOTAL		45440683.47	
Details of UC Submitted for the F.Y.2023-24			
Sl. No.	Particulars	Date	Amount(Rs.)
1	IYDP	31.03.2024	1000000.00

		TOTAL	1000000.00
It may be noticed from the above table that Rs.45440683.47 was outstanding towards UC for submission as on 31.03.2024 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 -

No Misappropriation is detected during the period of Audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No Stock has been either lossed or scraped during the period of Audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract of fees & fines

Position of Fees & Fines:-

Abstract Position of Fees & Fines Collected and Deposited during 2023-24

is furnished below:-

Opening Balance as on 1.4.2023	60426.00
Fees & Fines Collected	84862.00
Total	145288.00
Deposited	84386.00
Balance to be Deposit As on 31.03.2024	60902.00

From the above statistic it would be seen that a sum of Rs.60902.00 was outstanding for deposit towards fees & fines as on 31.03.2024 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.60902.00 is held under objection.

DETAILS OF FEES& FINES DEPOSITED AT GOVT. TREASURY DURING 2023-24 IS FURNISHED BELOW:-

Challan No./date	Amount(Rs)	Name of the Treasury
0202/2145/31.03.24	47002.00	Cyber-treasury, Hindol
0202/1921/31.03.24	37384.00	Cyber-treasury, Hindol
TOTAL	84386.00	

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2023-24 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

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

DCB Position Of Fees & Fines is furnished Below (2023-24):- (Plus Two)

(A) Position of Tuition fees:-

CATEGORY	GENERAL BOYS	T. F per Stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year Arts	79	79 x 8	632.00	7584.00
.+2 2nd year Arts	77	77 x 8	616.00	7392.00
.+2 1st Year Science	68	68 x 9	612.00	7344.00
.+2 2nd year Science	70	70 x 9	630.00	7560.00
Total	294		2490.00	29880.00

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

CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee
.+2 1st year Arts	255	255 x 8	2040.00
.+2 2nd year Arts	256	256 x 8	2048.00
.+2 1st Year Science	121	121 x 9	1089.00
.+2 2nd year Science	128	128 x 9	1152.00
Total	760		6329.00
Grand Total (A+B)	36209.00		

DCB Position Of Fees & Fines is furnished Below (2023-24):- (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	33	33 x 9	297.00	3564.00
.+3 2nd Year Arts	38	38 x 9	342.00	4104.00
.+3 3rd year Arts	54	54 x 9	486.00	5832.00
.+3 1st year Science	65	65 x 9	585.00	7020.00
.+3 2nd year Science	66	66 X 9	594.00	7128.00
.+3 3rd year Science	71	71 x 9	639.00	7668.00
.+3 1st year Com.	4	4 x 10	40.00	480.00
.+3 2nd year Com.	14	14 x 10	140.00	1680.00
.+3 3rd year Com.	21	21 x 10	210.00	2520.00
TOTAL	366		3333.00	39996.00

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

CATEGORY	Total Student	Admission fee per Stream	Total Admission/Re-admission Fee
.+3 1st year Arts	173	173 x 9	1557.00
.+3 2nd Year Arts	181	181 x 9	1629.00
.+3 3rd year Arts	177	177 x 9	1593.00
.+3 1st year Science	113	113 x 9	1017.00
.+3 2nd year Science	113	113 x 9	1017.00
.+3 3rd year Science	136	136 x 9	1224.00
.+3 1st year Com.	11	11 x 10	110.00
.+3 2nd year Com.	22	22 x 10	220.00
.+3 3rd year Com.	29	29 x 10	290.00
TOTAL	955		8657.00
TOTAL (A +B)	48653.00		
Grand Total	84862.00		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of development fund expenditure for the F.Y.2022-23

Details Of Development Fund Expenditure For The Year 2023-24 (+2)

SI No	Purpose	Amount (Rs)
1	Contingency	73214.00
2	News paper	1281.00
3	Contractual Salary	440895.00
4	Management Salary	561600.00
5	EPF(Employer Share)	218220.00
6	EPF(Admin Charges)	12000.00
7	IT	2425.00
8	GST	6360.00
9	Electricity	74025.00
10	Purchase of Furniture	382590.00
11	Refund Of admission Fees	122004.00
12	Printing Material	115976.00
13	Maintenance Of CCTV	162863.00
	Total	2173453.00
Details Of Development Fund Expenditure For The Year 2023-24 (+3)		
SI No	Purpose	Amount (Rs)
1	Newspaper	1803.00
2	printing and xerox	145991.00
3	Contractual Salary	588185.00
4	Postage	1967.00
5	Advertisement	10780.00
6	Telephone Bill	436769.00
7	Electricity bill	150295.00
8	Interview	17200.00
9	Contingency	189863.00
10	Campus Cleaning	34500.00
11	TA/DA	116684.00
12	Management Salary	1100400.00
13	International Conference	6000.00
14	Purchase of Furniture	310211.00
15	Repair & Maintenance	457140.00
16	Income tax Filling Charge	14132.00
17	IT	6271.00
18	GST	16750.00
19	EPF (Employer Share)	494862.00
20	EPF(Admin Charges)	21393.00
21	Land revenue	794.00
	Total	4121990.00

14.2 -

On checking of the College +2 & +3 General Cash Book IDP Cash book and pass book w.r.t. the vouchers it is observed that an amount of Rs.7035106.00 has been purchase of Furniture,computer,AC etc . As per Letter no – 13176/CT dt.25.09.2018 the TDS provision Under GST Acts shall come into force from 01/10/2018. As such from 01/10/2018 also as per Letter No-4699/F/Dt.09.02.2021 ,Point-2 & Point-6 , the TDS authorised are liable to deduct tax at source from the payment to be made their suppliers/contractors/vendors against supply of taxable goods or services of contract value exceeding Rs.2.50 lakhs at the rate of 1% as CGST AND 1% as OGST in case of intra-state supply and 2% as IGST in case of interstate supply as per provision u/S 51 of the CGST/OGST Act, 2017and Section 20(x) of IGST ACT, 2017 Respectively.

The details of payment is as follows:-

SL No	PARTY NAME	TAXABLE VALUE	CGST@9%	SGST@9%	TOTAL INVOICE VALUE	PURPOSE	Cash book
1	M/S Mohanty Fabricator	324230.4	29180.736	29180.736	382591.872	Furniture	Plus Two
2	Sahu Fabrication	276850	24916.5	24916.5	326683	window and Grill	Plus Three
3	M/S Mohanty Fabricator	254000	22860	22860	299720	Furniture	Plus Three
4	Trisita Enterprises	738422	66457.98	66457.98	871337.96	Computer ,Laptop,Fire extinguisher	IDP
5	M/S Mohanty Fabricator	2269308.47	204237.76	204237.76	2677783.99	Furniture	IDP
6	Matrix Broadband	2870526.27	258347.36	258347.36	3387220.99	AC,Compute r,stablisier	IDP
7	M/S Mohanty Fabricator	301769.49	27159.25	27159.25	356087.99	Furniture	IDP
	TOTAL	7035106.63	633159.59	633159.59	8301425.80 2		
	CGST@1%	70351					
	SGST@1%	70351					
	IT @1%	70351					
	Total TDS to be deducted	211053					

Since the net value of the purchase voucher is Rs.7035106.63 which exceeds Rs.2.5 lakhs, 1% as CGST and 1%

as SGST AND 1% it has been realised from the bill .So it is observed that TDS on GST and IT has not been deducted before payment to party. As such no deduction has been made amounting Rs. 140702.00 towards GST and Rs.70351.00 towards IT

Till obtaining confirmation from the firm on deposit of TDS to proper quarter and reporting the same through compliance Rs. 211053.00 is recoverable from the concerned Firm failing which persons responsible for such non-deduction of GST and IT will be liable to make good the loss of Govt. Revenue. Sri Ashok Kumar Sahu , Principal I/C is held responsible

PARA: 15 AUDIT ON WORKS

15.1 -

An amount of Rs.1500000.00 has been transferred to Executive Engineer R & B, Dhenkanal for construction work during the year 2022-23.

The Principal is requested to watch over the progress and completion of the construction work and the records there to be produced to audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No separate units 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"				
A.	Grants Status under OHEPEE			
	Particulars			Amount(Rs.)
	OB as on 01.04.2023			8623650.41
	Grant Received during 2023-24			117195.00
	TOTAL			8740845.41
	Grants Utilised during 2023-24			8740410.41

	CB as on 31.03.2024			435.00
B	UC Position			
	UC pendency as on 01.04.2023			32380176.06
	UC due during 2023-24			8740410.41
	TOTAL			41120586.47
	UC Submitted during 2022-23			0.00
	UC pendency as on 31.03.2023			41120586.47
C	Details of UC submitted			
	Letter No & Date	Amount(Rs.)	Sent to	
D	Details of Head wise (Componet wise)Expenditure under OHPEE			
	Head		Amount(Rs.)	
1	Advertisement		8328.00	
2	Computer , Laptop		871338.00	
3	Fabrication(Furniture)		215639.00	
4	Fabrication(Furniture)		215639.00	
5	Fabrication(Furniture)		83859.00	
6	Fabrication(Furniture)		1042834.00	
7	Fabrication(Furniture)		1119813.00	
8	Matrix Broad		255588.00	
9	Stabliser		42126.00	
10	Computer		3055199.00	
11	Wiring		34308.00	
12	Water supply		37052.00	
13	Pipe		9550.00	
14	Advertisement		840.36	
15	Fabrication(Furniture)		307307.00	
16	Fabrication(Furniture)		48781.00	

17	Gramin Vitarak		9600.00	
18	Administrative Cost		177.00	
19	Gas Cylinder & Refilling		6784.00	
20	Advertisement		10740.00	
21	Gas Cylinder & Refilling		11658.00	
22	Fabrication(Furniture)		332205.00	
23	Matrix Broad		876976.00	
24	Electrical Material		13780.00	
25	Matrix Broad		3500.00	
26	BC		88.50	
27	Project		48000.00	
28	Printer&Scanner		34043.00	
29	CCTV		43117.00	
30	Medicine		1540.55	
	TOTAL		8740410.41	
E	Creation of capital /Academic Assets under OHEPEE			
	Particulars of the Asset created			Money value involved
1	Advertisement			8328.00
2	Computer , Laptop			871338.00
3	Fabrication(Furniture)			215639.00
4	Fabrication(Furniture)			215639.00
5	Fabrication(Furniture)			83859.00
6	Fabrication(Furniture)			1042834.00
7	Fabrication(Furniture)			1119813.00
8	Matrix Broad			255588.00
9	Stabliser			42126.00
10	Computer			3055199.00
11	Wiring			34308.00
12	Water supply			37052.00
13	Pipe			9550.00
14	Advertisement			840.36

15	Fabrication(Furniture)			307307.00
16	Fabrication(Furniture)			48781.00
17	Gramin Vitarak			9600.00
18	Administrative Cost			177.00
19	Gas Cylinder &Refilling			6784.00
20	Advertisement			10740.00
21	Gas Cylinder &Refilling			11658.00
22	Fabrication(Furniture)			332205.00
23	Matrix Broad			876976.00
24	Electrical Material			13780.00
25	Matrix Broad			3500.00
26	BC			88.50
27	Project			48000.00
28	Printer&Scaner			34043.00
29	CCTV			43117.00
30	Medicine			1540.55
	TOTAL			8740410.41
F	General Remarks			

PARA: 18 MISCELLANEOUS

18.1 - Abstract of Student Strength

STUDENT STRENGTH FOR THE YEAR 2023-24 (+2)									
SL.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL STRENGTH
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	PULS TWO FIRST YR ARTS	256	79	95	27	37	8	9	255
2	PULS TWO SECOND	256	77	95	34	35	3	12	256

	YR ARTS								
3	PULS TWO FIRST YR SCI	128	68	46	5	1	0	1	121
4	PULS TWO SECOND YR SCI	128	70	39	15	3	0	1	128
	TOTAL	768	294	275	81	76	11	23	760

STUDENT STRENGTH FOR THE YEAR 2023-24 (+3)									
SL.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL STRENGTH
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	PULS THREE FIRST YR ARTS	192	33	93	13	27	3	4	173
2	PULS THREE SECOND YR ARTS	192	38	99	14	23	1	6	181
3	PULS THREE THIRD YR ARTS	192	54	84	11	19	5	4	177
4	PULS THREE FIRST YR SCI	160	65	41	2	4	0	1	113
5	PULS THREE SECOND YR SCI	160	66	40	5	1	1	0	113
6	PULS THREE THIRD YR SCI	160	71	59	3	2	1	0	136
7	PULS THREE FIRST YR COM	64	4	2	5	0	0	0	11
8	PULS THREE SECOND YR COM	64	14	8	0	0	0	0	22
9	PULS	64	21	8	0	0	0	0	29

	THREE THIRD YR COM								
	TOTAL	1248	366	434	53	76	11	15	955

18.2 - Abstract of Staff Strength

STAFF POSITION 2023-24						
Teaching Staff						
Teaching Staff						
Sl. No.	Subject	Sanction Staff	GIA	New GIA 2017	MP	Contractual
1	English	3	0	2	0	0
2	Odia	3	2	0	0	1
3	History	3	2	1	0	0
4	Political Science	3	1	1	0	1
5	Economics	2	1	1	0	0
6	Sanskrit	2	1	0	0	1
7	Education	1	0	1	1	0
8	Logic	1	0	1	0	0
9	Physics	2	1	1	0	1
10	Chemistry	2	0	1	1	1
11	Mathematics	2	1	1	0	1
12	Botany	1	1	0	1	0
13	Zoology	2	1	1	0	0
14	I.T.	0	0	0	1	0
15	Commerce	0	0	0	0	2
TOTAL		27	11	11	4	8
Non-Teaching Staff 2023-24						
Sl. No.	Position	Sanction Staff	GIA	New GIA 2017	MP	Contractual
1	Head Clerk	1	0	0	0	0
2	Sr. Clerk	1	1	0	0	0
3	Jr. Clerk	6	0	1	1	2
4	Lab Attendant	4	1	1	3	0
5	Peon	6	2	0	1	3
6	Duftary	1	0	0	0	0
7	Lib. Attendant	1	0	0	0	0
8	Demonstrator	6	1	5	0	0
9	Librarian	1	0	0	0	0

10	Asst. Librarian	1	0	0	1	0
11	Jr. Librarian	1	0	0	0	1
12	DEO	0	0	0	1	0
13	Gardner	1	0	0	0	0
14	Watchman	1	0	0	1	1
15	Attendant in Women's Hostel	0	0	0	0	1
16	Lady Attendant	1	0	0	0	0
17	Sweeper	0	0	0	1	1
18	PET	1	0	0	0	1
TOTAL		33	5	7	9	10

18.3 - Abstract position of GIA Salary statement for the F.Y.2023-24

Details of GIA Salary (D.P.) statement during the year 2023-24													
SL No	Name & Designation	Total Income					Total Deduction						Net PAY
		Pay	D.A.	ARREAR	O.A.	GROSS TOTAL	G.P.F.	C.P.F.	P.T.	I. Tax. Paid	GIS	Total	
1	Ashok Kumar Sahu, Reader in Physics	1170800	499928	30912	0	1701640	300000	0	2500	203320	0	205820	1495820
2	Binaya Narayan Sahoo, Reader in Botany	1257900	537138	33172	0	1828210	480000	0	2500	242810	0	245310	1582900
3	Dr. Mahendra Kumar Swain, Lect. in History	651200	278112	17152	0	946464	0	94002	2500	40090	0	136592	809872
4	Dipak Ranjan	651200	278112	17152	0	946464	0	94002	2500	40870	0	137372	809092

	Biswal, Lect. in Mathematics												
5	Salya Samal, Lect. in Odia	651200	278112	17152	4200	950664	0	94002	2500	0	0	96502	854162
6	Sikha Sial, Lect. in Economics	595500	254330	15680	0	865510	0	85963	2500	33990	0	122453	743057
7	Balacius Toppo, Lect. in Pol. Sc.	595500	254330	15680	0	865510	0	85963	2500	22530	0	110993	754517
8	Dr. Ja shobanta Sahoo, Lect. in Chemistry	294000	117600	13720	0	425320	0	41944	1200	0	0	43144	382176
9	Subha smita Behera, Lect. in Sanskrit	594000	253640	15680	0	863320	0	85744	2500	33560	0	121804	741516
10	Dr. Nib edita Das, Lect. in English	294000	117600	13720	0	425320	0	41944	1200	0	0	43144	382176
11	Saroj Kumar Sahu, Demon. In Chemistry	911400	389172	24040	0	1324612	300000	0	2500	109120	0	111620	1212992
12	Neelam Dun	551800	235556	14576	0	801932	0	79646	2500	0	0	82146	719786

	gdung, Lect-in -Zoolo gy												
13	Sande ep Kumar Debat a, Sr.C lerk	32440 0	13844 8	8576	0	47142 4	0	46821	2500	0	0	49321	42210 3
14	Priyan ka Tigga, Lect-in -Histor y	54010 0	23048 6	10840	0	78142 6	0	77602	2500	0	20000	10010 2	68132 4
15	Laxmi priya Nayak, Lect-in- Odia	54010 0	23048 6	11097	0	78168 3	0	77628	2500	0	20000	10012 8	68155 5
16	Banka nidhi J enama ni, Lab. A ttenda nt	18532 3	73240	8945	0	26750 8	50000	0	1000	0	0	1000	26650 8
17	Rohit Kumar Samal, Peon	44020 0	18789 2	11680	0	63977 2	72000	0	2500	0	0	2500	63727 2
18	Anirud ha Sahoo , Peon	44020 0	18789 2	11680	0	63977 2	30000 0	0	2500	0	0	2500	63727 2
19	Shash adhar Biswal , Retd. Princip al/Rea der in Pol.Sc	0	0	16389 34	0	16389 34	0	0	0	31375 0	0	31375 0	13251 84
Total		10688 823	45420 74	19303 88	4200	17165 485	15020 00	90526 1	40900	10400 40	40000	20262 01	15139 284

18.4 - Abstract position of GIA 17 Salary statement for the F.Y.2023-24

Details of GIA Salary (New GIA 2017) statement during the year 2023-24												
SL NO	Name & Designation	Total Income					Total Deduction					Net Salary
		Pay	D.A.	ARREAR	O.A.	GROSS Salary	G.P.F.	E.P.F.	P.T.	I. Tax. Paid	Total	
1	Bimal Pradhan, Lect. in History	686200	292892	30804	0	1009896	0	29040	2500	54060	85600	924296
2	Harmohan Sahu, Lect. in Economics	686200	292892	30804	0	1009896	0	29040	2500	54060	85600	924296
3	Akshaya Kumar Patra, Lecturer in English	686200	292892	30804	0	1009896	0	29040	2500	67360	98900	910996
4	Sukanta Kumar Pati, Lecturer in Chemistry	686200	292892	30804	0	1009896	0	29040	2500	48860	80400	929496
5	Kumar Chandra Behera, Lecturer in Logic	686200	292892	30804	0	1009896	0	29040	2500	56150	87690	922206
6	Kishor Kumar Prusty, Lecturer in Mathematics	686200	292892	30804	0	1009896	0	29040	2500	52210	83750	926146
7	Dillip Kumar Garnaik, Lect	686200	292892	30804	0	1009896	0	29040	2500	48860	80400	929496

	urer in English											
8	Nirmal Chandr a Panigrahi, Lecturer in Political Science	686200	292892	30804	0	1009896	0	29040	2500	54060	85600	924296
9	Late Mamata Pal, Ex-Lect-in Sanskrit	9177	3487	17515	0	30179	0	390	0	0	390	29789
10	Suresh Chandr a Mishra, Lecturer in Education	686200	292892	30804	0	1009896	0	29040	2500	56150	87690	922206
11	Jayant a Narayan Pati, Lecturer in Physics	686200	292892	30804	0	1009896	0	29040	2500	49880	81420	928476
12	Siba Sankar Das, Lecturer in Zoology	686200	292892	30804	0	1009896	0	29040	2500	56150	87690	922206
13	Biswar anjan, Demonstrator in Physics	665800	284188	44464	0	994452	0	28212	2500	50850	81562	912890
14	Dillip Kumar Sahoo, Demon	665800	284188	44464	0	994452	0	28212	2500	50850	81562	912890

	strator in Biology											
15	Pandav a Sahoo, Demon strator in Zoolog y	665800	284188	44464	0	994452	0	28212	2500	45650	76362	918090
16	Bimal Kumar Sahu, Demon strator in Physic s	665800	284188	44464	0	994452	0	28212	2500	45820	76532	917920
17	Sudha nsu Sekhar Mishra, Demon strator in Che mistry	665800	284188	44464	0	994452	0	28212	2500	48860	79572	914880
18	Mangar aj Prad han, Jr. Clerk-c um- Typist	342600	146236	21148	0	509984	0	14856	2500	0	17356	492628
19	Tripura ri Behera , Lab. Attd. in Chemis try	332800	142048	22500	0	497348	0	13968	2500	0	16468	480880
20	Mukun da Cha ndra Sahu, Retd.Jr Clerk			12060		12060						
21	Murali Kishore Jenam ani, Retd.Jr Clerk			12596		12596						

Total	115617	493452	646983	0	171432	0	489714	45000	839830	137454	157440
	77	3			83					4	83

18.5 - Abstract position of Management Salary statement for the F.Y.2023-24

Details of +2 Management Salary statement during the year 2023-24				
SL NO	Name & Designation	Gross Salary	EPF	Net Salary
1	Krupasindhu Behera Lect. in I.T.	164400	19728	144672
2	Chandrakanta Sahu DEO	186000	22320	163680
3	Akshaya Kumar Naik Watchman	117600	14112	103488
4	Tuna Gochhayat Sweeper	93600	11232	82368
		561600	67392	494208

Details of +3 Management Salary statement during the F.Y. 2023-24				
SL NO	Name & Designation	Gross Salary	EPF	Net Salary
1	Subhalaxmi Dash Lect. in Botany	151200	18144	133056
2	Brajakishor Behera Lect. in Education	146400	17568	128832
3	Subrat Smrutiranjana Mishra Lect. in Chemistry	146400	17568	128832
4	Pabitra Mohan Behera Asst. Librarian	120000	14400	105600
5	Pritam Kumar Jenamani Clerk-cum-DEO	162000	19440	142560
6	Jitendra Biswal Lab. Attendant	93600	11232	82368
7	Jinu Biswal Lab. Attendant	93600	11232	82368
8	Satyabhama Sahu Lab. Attendant	93600	11232	82368
9	Kaberi Sahu	93600	11232	82368

	Peon			
Total		1100400	132048	968352

18.6 - Abstract position of Contractual Salary statement for the F.Y.2023-24

Details of +2 Contractual Staff Salary statement during the year 2023-24		
SL NO	Name & Designation	Gross Salary
1	Samir Kumar Dehury Jr. Librarian	90000
2	Mukunda Chandra Sahu Jr. Clerk	12000
3	Manas Kumar Sahu Clerk-Cum-DEO	59659
4	Rudra Narayan Dehury Peon	49715
5	Bighnaraja Keshari Singh Peon	44677
6	Pravas Biswal Peon	10000
7	Ajit Jenamani Watchman	58548
8	Gelhi Gochhayat Lady Sweeper	54715
9	Subrat Jenamani Peon	34677
10	Swapneswar Sahu Jr. Clerk	581
11	Raju Jenamani Jr. Clerk	26323
Total		440895

Details of +3 Contractual Staff Salary statement during the year 2023-24		
SL NO	Name & Designation	Gross Salary
1	Murali Kishore Jenamani Lect. in Odia	9000
2	Pipi Sahu Lect. in. Pol. Sc.	71419

3	Sujata Biswal Lect. in Sanskrit	9000
4	Manoranjan Behera Lect. in Physics	36619
5	Laxmipriya Sahu Lect. in Mathematics	71419
6	Sushanta Kumar Acharya Lect. in Commerce	100019
7	Suktapriya Mishra Lect. in Commerce	71419
8	Satyabrat Jenamani PET	55548
9	Priyadarshini Sahoo Lect. in Odia	62419
10	Dr. Dayambar Sabar Lect. in Sanskrit	61839
11	Ansuman Nanda Lect. in Chemistry	39484
Total		588185

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

19.1 - General Provident Fund:-

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

19.2 - Details of EPF deposit during the period of Audit:-

Details of EPF for the year 2023-24 (+3 New GIA-2017)							
Sl. No.	Date of Deposit	Challan No	Wage of Month	Employer share	Employee share	Admin charges	Total
1	12.04.23	3602304009 378	Mar-2023	30147.00	29205.00	1217.00	60569.00
2	11.05.23	3602305007 345	Apr-2023	29741.00	28815.00	1200.00	59756.00
3	06.06.23	3602306003 173	May-2023	29741.00	28815.00	1200.00	59756.00
4	12.07.23	3602307008 888	Jun-2023	29741.00	28815.00	1200.00	59756.00
5	10.08.23	3602308006 738	Jul-2023	29741.00	28815.00	1200.00	59756.00

6	12.09.23	3602309006 449	Aug-2023	29741.00	28815.00	1200.00	59756.00
7	12.10.23	3602310008 887	Sep-2023	29741.00	28815.00	1200.00	59756.00
8	10.11.23	3602311007 333	Oct-2023	29741.00	28815.00	1200.00	59756.00
9	08.12.23	3602312005 421	Nov-2023	29741.00	28815.00	1200.00	59756.00
10	12.01.24	3602401000 372	Dec-2023	29741.00	28815.00	1200.00	59756.00
11	08.02.24	3602402001 245	Jan-2024	29741.00	28815.00	1200.00	59756.00
12	11.03.24	3602403000 479	Feb-2024	29741.00	28815.00	1200.00	59756.00
Total				357298.00	346170.00	14417.00	717885.00
Details of EPF for the year 2023-24 (+2 New GIA-2017)							
Sl. No.	Date of Deposit	Challan No	Wage of Month	Employer share	Employee share	Admin charges	Total
1	13.04.23	3602304009 373	Mar-2023	12337.00	11962.00	500.00	24799.00
2	11.05.23	3602305007 342	Apr-2023	12337.00	11962.00	500.00	24799.00
3	06.06.23	3602306003 170	May-2023	12337.00	11962.00	500.00	24799.00
4	12.07.23	3602307008 885	Jun-2023	12337.00	11962.00	500.00	24799.00
5	10.08.23	3602308006 737	Jul-2023	12337.00	11962.00	500.00	24799.00
6	12.09.23	3602309006 444	Aug-2023	12337.00	11962.00	500.00	24799.00
7	12.10.23	3602310008 883	Sep-2023	12337.00	11962.00	500.00	24799.00
8	10.11.23	3602311007 332	Oct-2023	12337.00	11962.00	500.00	24799.00
9	08.12.23	3602312005 422	Nov-2023	12337.00	11962.00	500.00	24799.00
10	12.01.24	3602401000 370	Dec-2023	12337.00	11962.00	500.00	24799.00
11	08.02.24	3602402001 243	Jan-2024	12337.00	11962.00	500.00	24799.00
12	11.03.24	3602403000 478	Feb-2024	12337.00	11962.00	500.00	24799.00
Total				148044.00	143544.00	6000.00	297588.00
GRAND TOTAL				505342.00	489714.00	20417.00	1015473.00

Details of EPF for the year 2023-24 (+3 Management Staff)							
Sl. No.	Date of Deposit	Challan No	Wage of Month	Employer Share	Employee Share	Admin charges	Total
1	12.04.23	3602304009 370	Mar-23	10913.00	10476.00	744.00	22133.00
2	11.05.23	3602305007 339	Apr-23	10913.00	10476.00	744.00	22133.00
3	06.06.23	3602306003 163	May-23	10913.00	10476.00	744.00	22133.00
4	12.07.23	3602307008 894	Jun-23	10913.00	10476.00	744.00	22133.00
5	10.08.23	3602308006 700	Jul-23	11739.00	11268.00	500.00	23507.00
6	12.09.23	3602309006 435	Aug-23	11739.00	11268.00	500.00	23507.00
7	12.10.23	3602310008 880	Sep-23	11739.00	11268.00	500.00	23507.00
8	11.11.23	3602311007 331	Oct-23	11739.00	11268.00	500.00	23507.00
9	08.12.23	3602312005 4332	Nov-23	11739.00	11268.00	500.00	23507.00
10	12.01.24	3602401000 369	Dec-23	11739.00	11268.00	500.00	23507.00
11	08.02.24	3602402001 238	Jan-24	11739.00	11268.00	500.00	23507.00
12	11.03.24	3602403000 475	Feb-24	11739.00	11268.00	500.00	23507.00
Total				137564.00	132048.00	6976.00	276588.00
Details of EPF for the year 2023-24 (+2 Management Staff)							
Sl. No.	Date of Deposit	Challan No	Wage of Month	Employer share	Employee share	Admin charges	Total
1	12.04.23	3602304009 361	Mar-23	5614.00	5388.00	500.00	11502.00
2	11.05.23	3602305007 336	Apr-23	5614.00	5388.00	500.00	11502.00
3	06.06.23	3602306003 160	May-23	5614.00	5388.00	500.00	11502.00
4	12.07.23	3602307008 893	Jun-23	5614.00	5388.00	500.00	11502.00
5	10.08.23	3602308006 704	Jul-23	5965.00	5730.00	500.00	12195.00
6	12.09.23	3602309006 438	Aug-23	5965.00	5730.00	500.00	12195.00
7	12.10.23	3602310008 882	Sep-23	5965.00	5730.00	500.00	12195.00
8	10.11.23	3602311007	Oct-23	5965.00	5730.00	500.00	12195.00

		329					
9	08.12.23	3602312005 426	Nov-23	5965.00	5730.00	500.00	12195.00
10	12.01.24	3602401000 367	Dec-23	5965.00	5730.00	500.00	12195.00
11	08.02.24	3602402001 241	Jan-24	5965.00	5730.00	500.00	12195.00
12	11.03.24	3602403000 472	Feb-24	5965.00	5730.00	500.00	12195.00
Total				70176.00	67392.00	6000.00	143568.00
Grand Total				207740.00	199440.00	12976.00	420156.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

As a result of this Audit transactions involving a sum of Rs 60902.00 are held under objection which include an amount of Rs 0.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

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	13.1	0.00	60902.00	0.00	0.00	0.00	
Total		0.00	60902.00	0.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Cetrified that the accounts of **Hindol College, Khajuriakota** for the financial year **2023-2024** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .