

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 637682/AR/2021-2022-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Baba Bhairabananda Mahavidyalaya, Chandikhol
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	BIRENDRA KUMAR mISHRA,PRINCIPAL IC,READER IN CHEMISTRY, FROM 01.05.2019 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	BIRENDRA KUMAR mISHRA,PRINCIPAL IC,READER IN CHEMISTRY
4	Duration of Audit :	29-10-2021 To 24-11-2021 (Mandays Consumed :-)
5	Name of the Auditors :	P B S D & ASSOCIATES 322152E - Lead Auditor
6	Name of the Reviewing Officer :	ASWINI KUMAR MISHRA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	07-02-2022
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SACHIDANANDA HOTA
11	Date of approval of report by District Audit Officer :	21-03-2022

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Baba Bhairabananda Mahavidyalaya, Chandikhol							0		

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Plus Three Receipt Books	29.10.2021	44 Nos	44 Nos	02	No Discrepancies

2	Plus Two Receipt Books	29.10.2021	20 Nos	20 Nos	01	No Discrepancies
3	Service Postage Stamps	29.10.2021	1480.00	1480.00	89	No Discrepancies
4	Cash in hand Plus Three General	29.10.2021	NIL	NIL	101	No Discrepancies
5	Measurement Books	29.10.2021	NIL	NIL	NA	No Discrepancies
6	Cash in hand Plus Two General	29.10.2021	NIL	NIL	187	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 2021-22 of the Baba Bhairabananda Mahavidyalaya, Chandikhol was found cash of Rs.0.00 & Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 in the same Three General Cash Book on 29/10/2021.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 29/10/2021.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2020-21. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasize 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	Library stock register
2	Stock register of stationery articles.
3	Stock register of M.R forms.
4	Pay acquittance roll of M.P staff.
5	Pay acquittance roll of D.P staff.
6	Paid vouchers
7	Counter foils of cheques
8	Bank Draft & cheque register.
9	Book of Drawal
10	Misc. receipt books.
11	Daily collection Registers.
12	Fee collection receipt books
13	Bank Pass Book
14	General Cash Book
15	F.D.R
16	Service books.
B : List of Records/Registers not Produced to Audit	
SlnO	List Records/Register
1	Construction cash book
2	H.S.S. cash book
C : List of Records/Registers not Maintained	
SlnO	List Records/Register
D : List of Records/Registers not Required	
SlnO	List Records/Register
1	Acquittance roll of scholarship

Comments

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

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

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

PARA: 4 FINANCIAL POSITION

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2020-2021

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remark s
1	RUSA	01-04-2020	198779 1.00	57985. 00	204577 6.00	125947 9.00	31-03-2021	786297 .00	31-03-2021	786297 .00	0.00	
2	PLUS TWO SAMS	01-04-2020	124919 .74	2470.0 0	127389 .74	120005 .40	31-03-2021	7384.3 4	31-03-2021	7384.3 4	0.00	
3	PLUS THREE SAMS	01-04-2020	501552 .54	306942 .00	808494 .54	333035 .40	31-03-2021	475459 .14	31-03-2021	475459 .14	0.00	
4	UGC	01-04-2020	780803 .44	49148. 00	829951 .44	16259. 30	31-03-2021	813692 .14	31-03-2021	813692 .14	0.00	
5	PLUS TWO EXAM	01-04-2020	56223. 50	305265 .00	361488 .50	338273 .00	31-03-2021	23215. 50	31-03-2021	23215. 50	0.00	
6	PLUS THREE EXAM	01-04-2020	708295 .64	100151 .00	808446 .64	754723 .00	31-03-2021	53723. 64	31-03-2021	53723. 64	0.00	
7	PLUS TWO NSS	01-04-2020	1086.0 0	7177.0 0	8263.0 0	6000.0 0	31-03-2021	2263.0 0	31-03-2021	2263.0 0	0.00	
8	PLUS THREE NSS	01-04-2020	3743.5 9	43887. 00	47630. 59	46235. 40	31-03-2021	1395.1 9	31-03-2021	1395.1 9	0.00	
9	Autonomous Cash Book	01-04-2020	349639 .40	995561 .00	134520 0.40	122228 8.40	31-03-2021	122912 .00	31-03-2021	122912 .00	0.00	
10	IDP	01-04-2020	450897 4.30	128926 36.00	174016 10.30	140992 34.00	31-03-2021	330237 6.30	31-03-2021	330237 6.30	0.00	

11	B VOC	01-04-2020	386826 1.00	751392 .00	461965 3.00	264501 7.40	31-03-2021	197463 5.60	31-03-2021	197463 5.60	0.00	
12	PG CASH BOOK	01-04-2020	789751 .20	137185 2.00	216160 3.20	407660 .40	31-03-2021	175394 2.80	31-03-2021	175394 2.80	0.00	
13	PLUS TWO GENERAL CASH BOOK	01-04-2020	248335 0.30	368458 8.00	616793 8.30	439798 1.40	31-03-2021	176995 6.90	31-03-2021	176995 6.90	0.00	
14	PLUS THREE GENERAL CASH BOOK	01-04-2020	100687 59.51	681459 60.00	782147 19.51	669402 50.64	31-03-2021	112744 68.87	31-03-2021	112744 68.87	0.00	
	GRAND TOTAL		262331 51.16	887150 14.00	114948 165.16	925864 42.74		223617 22.42		223617 22.42	0.00	

Comments					
DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2021					
SI No	Cash Book	In Cash	In Bank	In FDR	Total
1	Plus Two General	0.00	1669956.90	100000.00	1769956.90
2	Plus Three General	0.00	5705691.87	5568777.00	11274468.87
3	UGC	0.00	813692.14	0.00	813692.14
4	RUSA	0.00	786297.00	0.00	786297.00
5	Plus Two NSS	0.00	2263.00	0.00	2263.00
6	Plus Three NSS	0.00	1395.19	0.00	1395.19
7	Autonomous	0.00	122912.00	0.00	122912.00
8	Plus Two Exam	0.00	23215.50	0.00	23215.50
9	Plus Three Exam	0.00	53723.64	0.00	53723.64
10	Plus Two SAMs	0.00	7384.34	0.00	7384.34
11	Plus Three SAMs	0.00	475459.14	0.00	475459.14
12	World Bank Cash Book	0.00	3302376.30	0.00	3302376.30
13	B.VOC Cash Book	0.00	1974635.60	0.00	1974635.60
14	M.Com/PG	0.00	1753942.80	0.00	1753942.80
	TOTAL	0.00	16692945.42	5668777.00	22361722.42

RECEIPT AND PAYMENT STATEMENT OF B.B MAHAVIDYALAYA,CHANDIKHOL FOR THE FINANCIAL YEAR 2020-21						
Sino.	Head of Account	Opening Balance as on 01.04.2020	Receipt during the period 2020-21	Total	Payment during the period 2020-21	Closing balance as on 31.03.2021
I	Govt. grants(Recurring)					
1	DP Salary	107988.74	42650971.00	42758959.74	42650971.00	107988.74
2	Block Grant Salary(GIA-18)	855197.00	4294896.00	5150093.00	4136256.00	1013837.00
3	GIA-17 Salary	642780.00	5777924.00	6420704.00	6420704.00	0.00
	Total	1605965.74	52723791.00	54329756.74	53207931.00	1121825.74
II	Govt. grants(Non Recurring)					
(A)	UGC Grants					
1	Merged Scheme 11th Plan	5000.00	0.00	5000.00	0.00	5000.00
2	Construction of Women Hostel	1000000.00	0.00	1000000.00	0.00	1000000.00
3	Additional Grant	-536063.00	0.00	-536063.00	0.00	-536063.00
4	TDS Refund	13775.00	0.00	13775.00	0.00	13775.00
5	Bank Interest/ Bank Charges	303567.54	33048.00	336615.54	159.30	336456.24
6	IQAC	-145591.00	16100.00	-129491.00	16100.00	-145591.00
7	MRP	0.00	0.00	0.00	0.00	0.00
8	Travel Grant	0.00	0.00	0.00	0.00	0.00
9	Autonomous Grant	646866.90	0.00	646866.90	0.00	646866.90
10	Diversion from +3 General Cash Book	0.00	0.00	0.00	0.00	0.00
11	Diversion to BVOC Cash Book	-568000.00	0.00	-568000.00	0.00	-568000.00

12	Unclassified Balance	61248.00	0.00	61248.00	0.00	61248.00	
	Total	780803.44	49148.00	829951.44	16259.30	813692.14	
(B)	RUSA GRANT:-	1987791.00	57985.00	2045776.00	1259479.00	786297.00	
	Total	1987791.00	57985.00	2045776.00	1259479.00	786297.00	
1	Smart Class Room Building	0.00	0.00	0.00	0.00	0.00	
2	Spoken Tutorial	15000.00	0.00	15000.00	0.00	15000.00	
3	Infrastructure Grant	0.00	2500000.00	2500000.00	0.00	2500000.00	
	Total	15000.00	2500000.00	2515000.00	0.00	2515000.00	
III	Other than Grant						
(A)	Scholarship :-						
1	P.M.S	1790.00	0.00	1790.00	0.00	1790.00	
2	Physically Handicapped Scholarship	1260.00	0.00	1260.00	0.00	1260.00	
3	National Sclarship	18000.00	0.00	18000.00	0.00	18000.00	
4	Mining Scholarship	6000.00	0.00	6000.00	0.00	6000.00	
5	Sanskrit Scholarship	9250.00	0.00	9250.00	0.00	9250.00	
6	Jr. Merit Scholarship	33960.00	0.00	33960.00	0.00	33960.00	
7	YRC	52808.00	0.00	52808.00	0.00	52808.00	
8	GPF of Staff	20215931.00	0.00	20215931.00	0.00	20215931.00	
9	GIS to Staff	-10880.00	0.00	-10880.00	0.00	-10880.00	
10	TA/DA/RCM to Univ. Observer	6349.00	0.00	6349.00	0.00	6349.00	
11	Provisional pension	30336.00	0.00	30336.00	0.00	30336.00	
12	CPSMS(ECO CLUB)	0.00	5000.00	5000.00	5000.00	0.00	
	Total	20364804.00	5000.00	20369804.00	5000.00	20364804.00	
(B)	Others:-						
1	NSS	33684.00	0.00	33684.00	0.00	33684.00	

2	NEEP	13718.00	0.00	13718.00	0.00	13718.00	
3	Self Defence of Girls	-34499.00	0.00	-34499.00	0.00	-34499.00	
	Total	12903.00	0.00	12903.00	0.00	12903.00	
IV	Internal Sources						
1	Fees & Fines	-88041.00	133995.00	45954.00	141498.00	-95544.00	
	Total	-88041.00	133995.00	45954.00	141498.00	-95544.00	
V	CHSE / UU Funds:-						
1	CHSE & UU Student Aid Fund	57579.00	9670.00	67249.00	5250.00	61999.00	
2	CHSE & UU Exam Fees	2877311.00	527540.00	3404851.00	458838.00	2946013.00	
3	CHSE & UU Regd. & Recog. Fees	1716565.35	86200.00	1802765.35	42000.00	1760765.35	
4	CHSE & UU Sports & Literacy Fee	291410.00	59950.00	351360.00	15750.00	335610.00	
5	CHSE & UU Academic Fee	632503.00	19890.00	652393.00	0.00	652393.00	
6	CHSE OC & Migration Fees	0.00	45200.00	45200.00	45200.00	0.00	
7	CHSE & UU Certificate & Marksheet	542.00	304360.00	304902.00	304360.00	542.00	
8	CHSE & UU Affiliation Fee	-78280.00	0.00	-78280.00	0.00	-78280.00	
9	Council Development Fees	46195.00	0.00	46195.00	0.00	46195.00	
10	CHSE Diploma Certificate Fee	565.00	0.00	565.00	0.00	565.00	
11	CHSE & UU Syllabus Fees	143611.00	17871.00	161482.00	2210.00	159272.00	
12	UU CDC Fee	-69603.00	5250.00	-64353.00	5250.00	-69603.00	
13	EMH Fee	-70060.00	66300.00	-3760.00	0.00	-3760.00	

14	Student Safety Fund	26581.00	0.00	26581.00	0.00	26581.00	
15	UU Honors Subject Fee	413006.00	0.00	413006.00	0.00	413006.00	
16	CHSE & UU Centre Expenses	32241.00	0.00	32241.00	0.00	32241.00	
17	Flag Day Fund	51174.00	10000.00	61174.00	8320.00	52854.00	
	Total	6071340.35	1152231.00	7223571.35	887178.00	6336393.35	
VI	Students fund						
1	Athletic	225075.93	162890.00	387965.93	79060.00	308905.93	
2	Abstract Fees for Attendance	53072.00	5583.00	58655.00	0.00	58655.00	
3	College Exam	5368316.68	156980.00	5525296.68	85860.00	5439436.68	
4	College Union/Society	352644.45	68230.00	420874.45	0.00	420874.45	
5	Dramatic Society	267551.00	34520.00	302071.00	0.00	302071.00	
6	Calendar	381154.00	104531.00	485685.00	15460.00	470225.00	
7	Cultural Fees	163877.00	12930.00	176807.00	0.00	176807.00	
8	DSA	137018.00	9960.00	146978.00	9200.00	137778.00	
9	Debate Society	34813.00	25330.00	60143.00	0.00	60143.00	
10	Education Society	125610.50	35600.00	161210.50	0.00	161210.50	
11	Foundation Day	-97027.50	44300.00	-52727.50	36100.00	-88827.50	
12	Furniture	-495712.50	0.00	-495712.50	0.00	-495712.50	
13	Hostel Seat Rent	3596350.00	0.00	3596350.00	0.00	3596350.00	
14	Hostel Canteen Money	148555.00	0.00	148555.00	0.00	148555.00	
15	Identity Card	211667.00	35575.00	247242.00	32314.00	214928.00	
16	Red Cross	140409.00	37312.00	177721.00	21200.00	156521.00	
17	Laboratory Fees	18802.00	0.00	18802.00	0.00	18802.00	
18	Library Fees	86278.85	25000.00	111278.85	4250.00	107028.85	
19	Lab./Lib. Caution Money	659080.60	35590.00	694670.60	15900.00	678770.60	

20	Library Card	2150.00	0.00	2150.00	0.00	2150.00	
21	Magazine Fees	5837.60	0.00	5837.60	0.00	5837.60	
22	MVB Mela	111590.00	0.00	111590.00	0.00	111590.00	
23	Medical Fees	86230.00	0.00	86230.00	0.00	86230.00	
24	Planning Forum	53573.00	0.00	53573.00	0.00	53573.00	
25	Odia Sahitya Samaj	55363.75	0.00	55363.75	0.00	55363.75	
26	Science Society	12976.80	0.00	12976.80	0.00	12976.80	
27	SSG	210453.00	9330.00	219783.00	0.00	219783.00	
28	SAF College Share	98280.00	0.00	98280.00	0.00	98280.00	
29	Time Table	159978.00	15670.00	175648.00	0.00	175648.00	
30	Common Room	232346.38	18610.00	250956.38	0.00	250956.38	
31	General Brekage	14164.00	0.00	14164.00	0.00	14164.00	
32	Work Experience	70964.00	0.00	70964.00	0.00	70964.00	
33	Scout & Rover	283190.00	0.00	283190.00	0.00	283190.00	
34	NCC	237385.00	33000.00	270385.00	26500.00	243885.00	
35	Botany Seminar	5650.00	0.00	5650.00	0.00	5650.00	
36	Economic Seminar	5498.50	0.00	5498.50	0.00	5498.50	
37	History Seminar	6610.00	0.00	6610.00	0.00	6610.00	
38	Mathematic Seminar	5300.00	0.00	5300.00	0.00	5300.00	
39	Commerce Society	84008.27	0.00	84008.27	0.00	84008.27	
40	Yoga	15975.00	0.00	15975.00	0.00	15975.00	
41	Drama	74784.00	0.00	74784.00	0.00	74784.00	
42	Physics Seminar	400.00	0.00	400.00	0.00	400.00	
43	Pol. Science Seminar	7950.00	0.00	7950.00	0.00	7950.00	
44	Chemistry Seminar	-108250.00	21500.00	-86750.00	17381.00	-104131.00	
45	Student Safety	5192.00	34940.00	40132.00	29980.00	10152.00	

	Insurance						
46	Zoology Seminar	-6150.00	0.00	-6150.00	0.00	-6150.00	
47	NIOS	7950.00	0.00	7950.00	0.00	7950.00	
48	Breakage	4831.00	0.00	4831.00	0.00	4831.00	
49	Environmental	18530.00	0.00	18530.00	0.00	18530.00	
50	History Society	254.00	0.00	254.00	0.00	254.00	
51	Sahitya Sansad	33175.00	0.00	33175.00	0.00	33175.00	
52	TC Fee	278542.00	34199.00	312741.00	0.00	312741.00	
53	Annual Function	75715.00	0.00	75715.00	0.00	75715.00	
	Total	13527981.31	961580.00	14489561.31	373205.00	14116356.31	
VII	Miscellaneous						
1	College Development Funds	-35226831.23	4761581.00	-30465250.23	7459123.04	-37924373.27	
2	Sale Proceeds	6000.00	0.00	6000.00	0.00	6000.00	
3	Bank Interest	5733581.11	327484.00	6061065.11	0.00	6061065.11	
4	CHSE/UJ Miscellaneous	29907.00	0.00	29907.00	0.00	29907.00	
5	FDR	2156274.00	0.00	2156274.00	0.00	2156274.00	
6	Silver Jubilee	7482.00	0.00	7482.00	0.00	7482.00	
7	Plantation	24.00	0.00	24.00	0.00	24.00	
8	College Field Development	127087.00	0.00	127087.00	0.00	127087.00	
9	Audit Recovery	169416.00	0.00	169416.00	0.00	169416.00	
10	LIC Classified Balance	285008.33	0.00	285008.33	0.00	285008.33	
11	Realisation Of Loan From Bank	1655060.00	0.00	1655060.00	0.00	1655060.00	
12	RTI/VAT	6484.00	0.00	6484.00	0.00	6484.00	
13	JRC	46640.00	0.00	46640.00	0.00	46640.00	
14	TDS Refund	64505.00	0.00	64505.00	0.00	64505.00	
15	Nodal	72.00	0.00	72.00		72.00	

	Expenses						
16	Valuation Zone	2085.00	0.00	2085.00	0.00	2085.00	
17	CHSE Squad/Observer	200.00	0.00	200.00	0.00	200.00	
18	E-SMS	247772.00	0.00	247772.00	0.00	247772.00	
19	Transfer to Examination Account	-794835.00	0.00	-794835.00	0.00	-794835.00	
20	EPF(Employee Share)	0.00	123074.00	123074.00	123074.00	0.00	
21	Transfer to NSS Account	-11632.00	0.00	-11632.00		-11632.00	
22	Diversion to Plus Three General Cash Book to Autonomous Account	-800000.00	0.00	-800000.00	0.00	-800000.00	
23	Diversion to Plus Three General Cash Book To UGC Account	-600000.00	0.00	-600000.00	0.00	-600000.00	
24	Diversion Plus Three General Cash Book to SAMs Account	-450000.00	0.00	-450000.00	0.00	-450000.00	
25	Diversion from UGC Cash Book to Plus Three General cash Book	300000.00	0.00	300000.00	0.00	300000.00	
26	Diversion To PG Cash Book	-1489252.00	0.00	-1489252.00	0.00	-1489252.00	
27	Diversion To Plus Three General Cash Book	300000.00	0.00	300000.00	0.00	300000.00	
28	Diversion From PG Cash Book	677109.20	0.00	677109.20	0.00	677109.20	

29	Diversion to plus three general cash book plus three exam cash book	-1400000.00	0.00	-1400000.00	0.00	-1400000.00	
30	GPF	0.00	6119534.00	6119534.00	6119534.00	0.00	
31	PT	0.00	160650.00	160650.00	160650.00	0.00	
32	IT	0.00	2786541.00	2786541.00	2786541.00	0.00	
33	Royalty	0.00	27998.00	27998.00	27998.00	0.00	
34	Labour Cess	0.00	47089.00	47089.00	46500.00	589.00	
	Total	-28957843.59	14353951.00	-14603892.59	16723420.04	-31327312.63	
VIII	Other Cash Book						
1	Exam Cash Book +2	56223.50	305265.00	361488.50	338273.00	23215.50	
2	Exam Cash Book +3	708295.64	100151.00	808446.64	754723.00	53723.64	
3	SAMs +2 Cash Book	124919.74	2470.00	127389.74	120005.40	7384.34	
4	SAMs +3 Cash Book	501552.54	306942.00	808494.54	333035.40	475459.14	
5	Autonomous Cash Book	349639.40	995561.00	1345200.40	1222288.40	122912.00	
6	NSS +2 Cash Book	1086.00	7177.00	8263.00	6000.00	2263.00	
7	NSS +3 Cash Book	3743.59	43887.00	47630.59	46235.40	1395.19	
8	World Bank Cash Book	4508974.30	12892636.00	17401610.30	14099234.00	3302376.30	
9	B.voc Cash Book	3868261.00	751392.00	4619653.00	2645017.40	1974635.60	
10	PG Cash Book	789751.20	1371852.00	2161603.20	407660.40	1753942.80	
	Total	10912446.91	16777333.00	27689779.91	19972472.40	7717307.51	
	Grand Total	26233151.16	88715014.00	114948165.16	92586442.74	22361722.42	

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 2020-21. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

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

Baba Bhairabananda Mahavidyalaya, Chandikhol - 445708

SIno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ICICI	203401000379	31-03-2021	786297.00	31-03-2021	786297.00	0.00	RUSA
2	PNB	2447000100071345	31-03-2021	7384.34	31-03-2021	7384.34	0.00	PLUS TWO SAMS
3	PNB	2447000100075147	31-03-2021	475459.14	31-03-2021	475459.14	0.00	PLUS THREE SAMS
4	PNB	2447000100059893	31-03-2021	813692.14	31-03-2021	813692.14	0.00	UGC
5	SBI	34328398665	31-03-2021	23215.50	31-03-2021	23215.50	0.00	PLUS TWO EXAM
6	SBI	11016311496	31-03-2021	49835.80	31-03-2021	48415.80	1420.00	PLUS THREE EXAM
7	PNB	2447000100033169	31-03-2021	5307.84	31-03-2021	5307.84	0.00	PLUS THREE EXAM
8	SBI	31860251397	31-03-2021	2263.00	31-03-2021	2263.00	0.00	PLUS TWO NSS
9	PNB	2447000100030968	31-03-2021	3795.19	31-03-2021	1395.19	2400.00	PLUS THREE NSS
10	PNB	2447000100103970	31-03-2021	122912.00	31-03-2021	122912.00	0.00	AUTONOMOUS
11	HDFC	50100230649950	31-03-2021	3420368.30	31-03-2021	3302376.30	117992.00	IDP
12	PNB	2447000100107471	31-03-2021	2607803.60	31-03-2021	1974635.60	633168.00	BVOC
13	PNB	2447000100106968	31-03-2021	1772942.80	31-03-2021	1753942.80	19000.00	PG
14	PNB	2447000100096469	31-03-2021	1751835.90	31-03-2021	1669956.90	81879.00	PLUS TWO GENERAL
15	PNB	24470001000006941	31-03-2021	1885136.78	31-03-2021	1592077.78	293059.00	PLUS THREE GENERAL
16	PNB	244700010	31-03-2021	50657.39	31-03-2021	50657.39	0.00	PLUS

		0059884						THREE GENERAL
17	SBI	113426520 48	31-03-2021	14088.62	31-03-2021	14088.62	0.00	PLUS THREE GENERAL
18	PNB	563010100 331	31-03-2021	79393.83	31-03-2021	79393.83	0.00	PLUS THREE GENERAL
19	OGB	402701000 01077	31-03-2021	83955.80	31-03-2021	83955.80	0.00	PLUS THREE GENERAL
20	IOB	033101000 001557	31-03-2021	51678.59	31-03-2021	51678.59	0.00	PLUS THREE GENERAL
21	UBI	563050010 493	31-03-2021	22371.50	31-03-2021	22371.50	0.00	PLUS THREE GENERAL
22	SBI	110163115 09	31-03-2021	3288006.06	31-03-2021	3283006.06	5000.00	PLUS THREE GENERAL
23	SBI	363420316 25	31-03-2021	24623.00	31-03-2021	24623.00	0.00	PLUS THREE GENERAL
24	Central Bank Of India	367056926 6	31-03-2021	503839.30	31-03-2021	503839.30	0.00	PLUS THREE GENERAL
	GRAND TOTAL			17846863.4 2		16692945.4 2	1153918.00	

Reconciliation		
Bank Reconciliation Statement as on 31.03.2021		
Note -01		
SBI :-11016311496		Amount
Balance as per Cash Book		48,415.80
ADD :-Intrest Credited but not taken into Cash Book		
Date of intrest:-25.12.20	1,090.00	
Date of intrest:-25.03.21	330.00	
Total		1,420.00
Balance as per Pass Book		49,835.80
Note -02		
PNB :-2447000100030968		Amount
Balance as per Cash Book		1,395.19
ADD :-Chque issued But not presented in to Bank		

Chq. No:-338959 dt :-25.03.21	2,400.00	
Total		2,400.00
Balance as per Pass Book		3,795.19
Note -03		
HDFC :-50100230649950		Amount
Balance as per Cash Book		33,02,376.30
ADD :-Chque issued But not presented in to Bank		
Chq. No:-000019 dt :-31.03.21	5,000.00	
Chq. No:-000018 dt :-31.03.21	1,12,992.00	
Total		1,17,992.00
Balance as per Pass Book		34,20,368.30
Note -04		
PNB :-2447000100107471		Amount
Balance as per Cash Book		19,74,635.60
ADD :-Chque issued But not presented in to Bank		
Chq. No:-140044 dt :-31.03.21	30,000.00	
Chq. No:-140034 dt :-26.03.21	11,220.00	
Chq. No:-140035 dt :-30.03.21	4,72,900.00	
Chq. No:-140036 dt :-30.03.21	24,000.00	
Chq. No:-140037 dt :-30.03.21	4,961.00	
Chq. No:-140038 dt :-30.03.21	42,400.00	
Chq. No:-140039 dt :-30.03.21	15,000.00	
Chq. No:-140040 dt :-30.03.21	7,000.00	
Chq. No:-140041 dt :-31.03.21	10,500.00	
Chq. No:-140042 dt :-31.03.21	9,794.00	
Chq. No:-140043 dt :-31.03.21	5,393.00	
Total		6,33,168.00
Balance as per Pass Book		26,07,803.60
Note -05		
PNB :-2447000100106968		Amount
Balance as per Cash Book		17,53,942.80
ADD :-Chque issued But not presented in to Bank		
Chq. No:-549947 dt :-25.03.21	11,500.00	
Chq. No:-549948 dt :-25.03.21	7,500.00	
Total		19,000.00
Balance as per Pass Book		17,72,942.80
Note -06		
PNB :-244700010096469		Amount

Balance as per Cash Book		16,69,956.90
ADD :-Chque issued But not presented in to Bank		
Chq. No:-135426 dt :-19.03.20	3,460.00	
Chq. No:-135381 dt :-20.07.19	4,200.00	
Chq. No:-375753 dt :-31.03.20	1,243.00	
Chq. No:-920616 dt :-31.03.21	44,419.00	
Chq. No:-920617 dt :-31.03.21	2,240.00	
Chq. No:-920619 dt :-31.03.21	3,000.00	
Chq. No:-920618 dt :-31.03.21	14,097.00	
Chq. No:-920620 dt :-31.03.21	4,220.00	
Chq. No:-920615 dt :-31.03.21	5,000.00	
Total		81,879.00
Balance as per Pass Book		17,51,835.90
Note -07		
PNB :-2447000100006941		Amount
Balance as per Cash Book		15,92,077.78
ADD :-Chque issued But not presented in to Bank		
Chq. No:-370164 dt :-30.03.20	1,650.00	
Chq. No:-910502 dt :-31.03.21	1,54,673.00	
Chq. No:-910503 dt :-31.03.21	84,928.00	
Chq. No:-910504 dt :-31.03.21	12,405.00	
Chq. No:-910505 dt :-31.03.21	15,043.00	
Chq. No:-910499 dt :-30.03.21	20,000.00	
Chq. No:-910497 dt :-30.03.21	4,360.00	
Total		2,93,059.00
Balance as per Pass Book		18,85,136.78
Note -08		
SBI :-11016311509		Amount
Balance as per Cash Book		32,83,006.06
ADD :-Chque issued But not presented in to Bank		
Chq. No:-028766 dt :-31.03.21	5,000.00	
Total		5,000.00
Balance as per Pass Book		32,88,006.06

PARA: 6 STOCK POSITION

Baba Bhairabananda Mahavidyalaya, Chandikhol - 445708

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS TWO LIBRARY BOOK	24502	0	0	24502.00	24502	
2	PLUS THREE LIBRARY BOOK	29253	17	0	29270.00	29270	
3	PG BOOK	282	17	0	299.00	299	

Comments

General Stock Details as on 31.03.2021					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	AC	10	0	0	10
2	STEEL ALMIRAHA	92	0	0	92
3	WOODEN ALMIRAHA	20	0	0	20
4	AQUA GUARD	13	0	0	13
5	BENCH & DESK	573	0	0	573
6	BENCH	103	0	0	103
7	BOARD	16	0	0	16
8	BOX	6	0	0	6
9	CAMERA	20	0	0	20
10	CCTV	17	0	0	17
11	CARROY BOARD	3	0	0	3
12	CHAIR(RUSA)	101	0	0	101
13	CHAIR(CUSHON)	131	0	0	131
14	CHAIR(WOOD)	95	0	0	95
15	CHAIR(PLASTIC)	40	0	0	40
16	COMPUTER	65	0	0	65
17	COT(WOOD)	305	0	0	305
18	CLIP BOARD	3	0	0	3
19	DESK	11	0	0	11
20	DUSTBIN	9	0	0	9

21	DVD PAYER	1	0	0	1
22	CELLING FAN	54	0	0	54
23	FAX	2	0	0	2
24	GENERATOR	3	0	0	3
25	MIKE SET	3	0	0	3
26	PRINTER	33	0	0	33
27	PROJECTOR	24	0	0	24
28	RACK	64	1	0	65
29	FREEZE	6	0	0	6
30	SCANNER	5	0	0	5
31	SPEAKER	6	0	0	6
32	STABLIZER	14	0	0	14
33	LED	6	0	0	6
34	XEROX MACHINE	8	0	0	8
35	WATER COOLER	10	0	0	10
36	Vaccum Cleaner	1	0	0	1
37	Type writer	2	0	0	2
38	Spectrometer	1	0	0	1
39	Binocular	1	0	0	1
40	Microwave Ovan	1	0	0	1
41	Inverter	0	1	0	1
42	Thermal Scanner	0	1	0	1
43	Board	0	1	0	1

World Bank Stock Details as on 31.03.2021

Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	Computer	1	0	0	1
2	Desk Cum Bench	150	94	0	244
3	fire extinguisher	18	0	0	18
4	PRINTER	1	0	0	1
5	Napkin vending machine	1	0	0	1
6	UPS	1	0	0	1
7	Steel Almiraha	6	16	0	22
8	Office Table	20	32	0	52
9	Chair	0	20	0	20
10	Whiteboard	0	26	0	26
11	CELLING Fan	0	60	0	60
12	Exhaust Fan	0	10	0	10

RUSA Grant Stock Details as on 31.03.2021					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	Computer	14	2	0	16
2	Printer	2	0	0	2
3	Projector	5	0	0	5
4	Projector stand & screen	5	0	0	5
5	Pen drive	5	0	0	5
6	Laptop	1	0	0	1
7	Xerox	0	1	0	1
8	Battery	0	1	0	1
Vocational Stock Details as on 31.03.2021					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	AC	2	0	0	2
2	CELLING FAN	10	0	0	10
3	OFFICE TABLE	2	0	0	2
4	Desk Cum Bunch	40	0	0	40
5	BATTERY	2	0	0	2
6	DESKTOP COMPUTER	1	0	0	1
7	UPS	1	0	0	1
8	PROJECTOR SCREEN	1	0	0	1
9	SELF DISPLAY UNIT	1	0	0	1
10	PROJECTOR	1	0	0	1
11	FREEZE	1	0	0	1
12	INVERTER	1	0	0	1
13	XEROX MACHINE	1	0	0	1
UGC Stock Details as on 31.03.2021					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	BATTERY	1	0	0	1
2	SPECTROMETER	2	0	0	2
3	COMPUTER	3	0	0	3
PG Stock Details as on 31.03.2021					
Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	INVERTER	2	0	0	2

2	CELLING FAN	12	0	0	12
3	BATTERY	1	0	0	1

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2019-20 **as required under 111 of OGFR and Article 203 of Education Code.**

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

PARA: 7 INVESTMENT

Baba Bhairabananda Mahavidyalaya, Chandikhol - 445708

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investm ent Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	100000.00	0.00	100000.00	0.00	31-03-2021	100000.00	31-03-2021	100000.00	0.00	
2	01-04-2020	5568777.00	0.00	5568777.00	0.00	31-03-2021	5568777.00	31-03-2021	5568777.00	0.00	
	GRAND TOTAL	5668777.00	0.00	5668777.00	0.00		5668777.00		5668777.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
DETAILS OF INVESTMENT As On 31.3.2021							
SI No.	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Purpose
1	UBI-0563100301328	25.03.2014	25044.00	5.75%	25.03.2024	25044.00	Principal ,B B Mahavidyaya,Chandikhol
2	PNB-244700DA00002802	7.05.2017	177348.00	6.80%	22.05.2020	217716.00	Pledged to UU
3	PNB-244700	5.09.2017	729245.00	6.25%	5.09.2023	1057973.00	Pledged to

	3106 201000						UU
4	PNB-310620 1107	5.01.2019	486639.00	6.75%	5.01.2022	571476.00	Pledged to UU
5	KGB-402703 0000 0104	25.03.2015	50000.00	8.85%	25.03.2020	50000.00	Pledged to CHSE
6	KGB-131850 ,82/0 1	8.08.2011	100000.00	9.00%	8.08.2021	100000.00	Pledged to CHSE
7	KGB-402703 0000 0124	5.04.2015	500.00	8.85%	5.04.2019	500.00	Principal ,B B Mahavidya laya,Ch andikhol
8	IOB-429800 009	19.01.2018	100001.00	8.50%	19.01.2028	100001.00	Pledged to UU
9	Central Bank-35881	5.01.2019	1000000.00	6.50%	7.01.2029	1000000.00	Pledged to Registrar Utkal University
10	Central Bank-35826 5	24.07.2018	3000000.00	6.50%	24.07.2028	3000000.00	Pledged in favour of Regional Director of Education
	TOTAL		5668777.00			6122710.00	

PARA: 8 ADVANCE

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2020-2021

Sino	Advanc e Outst anding as on (DD MM YYYY)	Cashbo ok Name	Advanc e Outst anding (In Rs:)	Advanc e Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advanc e adjust ed during the Year under Audit(In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Audit	Advanc e Outst anding Audit (In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Cash Book	Advanc e Outst anding Cash Book(In Rs:)	Differen ce(In Rs:)	Remark s
1	01-04-2 020	PLUS THREE GENER AL CASH BOOK	428117 4.00	77500. 00	435867 4.00	143500 .00	31-03-2 021	421517 4.00	31-03-2 021	421517 4.00	0.00	

2	30-11--0001	PLUS TWO GENERAL CASH BOOK	0.00	10000.00	10000.00	10000.00	31-03-2021	0.00	31-03-2021	0.00	0.00
3	01-04-2020	PLUS TWO EXAM	0.00	225150.00	225150.00	225150.00	31-03-2021	0.00	31-03-2021	0.00	0.00
4	01-04-2020	PLUS THREE EXAM CASH BOOK	0.00	450000.00	450000.00	450000.00	31-03-2021	0.00	31-03-2021	0.00	0.00
5	01-04-2020	AUTONOMOUS CASH BOOK	0.00	590627.00	590627.00	590627.00	31-03-2021	0.00	31-03-2021	0.00	0.00
GRAND TOTAL			428117.40	135327.70	563445.10	141927.70		421517.40		421517.40	0.00

Comments :
Break up Wise outstanding Advance as on 31.03.21

Year	Amount
Up to 2013-17	4215174.00
2014-15	0.00
2015-16	0.00
2016-17	0.00
2017-18	0.00
2018-19	0.00
2019-20	0.00
2020-21	0.00
Total	4215174.00

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

SL No.	Name & Designation	Out standing 01.04.20	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.21	Purpose
	Unclassified OB Up	4215174.00	-	0.00	4215174.00	-	0.00	4215174.00	

	to 2013-17								
	2019-20								
1	Rama Ch Biswal , Jr Clerk	2000.00	27.09.19	0.00	2000.00	31.03.21	2000.00	0.00	Postage
2	Rama Ch Biswal , Jr Clerk	1000.00	26.02.20	0.00	1000.00	31.03.21	1000.00	0.00	Postage
3	Ananda Prasad Tripathy , PET	3000.00	28.10.19	0.00	3000.00	31.03.21	3000.00	0.00	Kabadi
4	Salila Raj ananda Mohanty , Lect In History	60000.00	14.12.19	0.00	60000.00	31.03.21	60000.00	0.00	Self Defence
	2020-21								
5	Harihar Jena,Peon	0.00	02.04.20	10000.00	10000.00	31.03.21	10000.00	0.00	Salary
6	Ramachandra Behera,Sweeper	0.00	20.07.20	10000.00	10000.00	03.12.20	10000.00	0.00	Salary
7	Jayanta Kumar Bal,Peon	0.00	11.09.20	15000.00	15000.00	06.02.21	15000.00	0.00	Salary
8	Soumyashree Mishra,Demo In Zoology	0.00	28.09.20	10000.00	10000.00	06.02.21	10000.00	0.00	Salary
9	Gangadhar Samal, Deo	0.00	19.11.20	10000.00	10000.00	04.03.21	10000.00	0.00	Salary
10	Anil Ku Ojha,Demo In Botany	0.00	03.12.20	7500.00	7500.00	04.03.21	7500.00	0.00	Salary
11	Bhagaban Behera,Peon	0.00	07.12.20	7500.00	7500.00	04.03.21	7500.00	0.00	Salary
12	Satyananda Mallick ,Lab Attd In Chem	0.00	17.12.20	7500.00	7500.00	04.03.21	7500.00	0.00	Salary
	Total	4281174.00	0.00	77500.00	4358674.00	0.00	143500.00	4215174.00	

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

SL No.	Name & Designation	Out standing 01.04.20	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustmen t	Amount Adjusted during the year(Rs.)	Outstand ing Advance s As on 31.03.21	Purpose
1	Jiten Gochayat, Sweeper	0.00	21.11.20	10000.00	10000.00	17.03.21	10000.00	0.00	Salary
	Total	0.00	0.00	10000.00	10000.00	0.00	10000.00	0.00	

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

SL No.	Name & Designation	Out standing 01.04.20	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustmen t	Amount Adjusted during the year(Rs.)	Outstand ing Advance s As on 31.03.21	Purpose
	2020-21								
1	Satyaprakash Rout, Lect In Math	0.00	06.07.20	100000.00	100000.00	22.07.20	100000.00	0.00	Plus Two Valuation
2	Satyaprakash Rout, Lect In Math	0.00	06.07.20	75150.00	75150.00	22.07.20	75150.00	0.00	Plus Two Valuation
3	Satyaprakash Rout, Lect In Math	0.00	16.07.20	50000.00	50000.00	22.07.20	50000.00	0.00	Plus Two Valuation
	Total	0.00		225150.00	225150.00		225150.00	0.00	

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

SL No.	Name & Designation	Out standing 01.04.20	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustmen t	Amount Adjusted during the year(Rs.)	Outstand ing Advance s As on 31.03.21	Purpose
	2020-21								
1	Dhaneswar Mohanty, Reader In Physics	0.00	11.07.20	250000.00	250000.00	22.07.20	250000.00	0.00	Plus Three Valuation
2	Dhaneswar Mohanty, Reader In Physics	0.00	11.07.20	200000.00	200000.00	22.07.20	200000.00	0.00	Plus Three Valuation

	Total	0.00		450000.00	450000.00		450000.00	0.00	
Statement Showing Details of Advance Paid, Adjusted during the Period of Audit & Outstanding Advance as on 31.03.2021(Autonomous Cash book)									
SL No.	Name & Designation	Out standing 01.04.20	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.21	Purpose
	2020-21								
1	Satyaprakash Rout,Lect In Math	0.00	14.09.20	70000.00	70000.00	30.03.21	70000.00	0.00	Exam
2	Satyaprakash Rout,Lect In Math	0.00	03.11.20	50000.00	50000.00	30.03.21	50000.00	0.00	Exam
3	Satyaprakash Rout,Lect In Math	0.00	25.03.21	133048.00	133048.00	30.03.21	133048.00	0.00	Exam
4	Mathuri Bhehera,Lect In Education	0.00	14.09.20	40000.00	40000.00	30.03.21	40000.00	0.00	Exam
5	Mathuri Bhehera,Lect In Education	0.00	20.01.21	20000.00	20000.00	30.03.21	20000.00	0.00	Exam
6	Mathuri Bhehera,Lect In Education	0.00	26.02.21	200000.00	200000.00	30.03.21	200000.00	0.00	Exam
7	Mathuri Bhehera,Lect In Education	0.00	25.03.21	40000.00	40000.00	30.03.21	40000.00	0.00	Exam
8	Mathuri Bhehera,Lect In Education	0.00	25.03.21	37579.00	37579.00	30.03.21	37579.00	0.00	Exam
	Total	0.00	0.00	590627.00	590627.00	0.00	590627.00	0.00	
	Grand Total	4281174.00	0.00	1353277.00	5634451.00	0.00	1419277.00	4215174.00	

There is no advance outstanding for more than one year.

PARA: 9 GRANTS

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2020-2021

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	107988.74	42650971.00	42758959.74	42650971.00	31-03-2021	107988.74	GIA SALARY
2	01-04-2020	4508974.30	12892636.00	17401610.30	14099234.00	31-03-2021	3302376.30	IDP
3	30-11--0001	1257379.44	49148.00	1306527.44	16259.30	31-03-2021	1290268.14	UGC
4	01-04-2020	1949039.00	57985.00	2007024.00	1259479.00	31-03-2021	747545.00	Rusa
5	01-04-2020	15000.00	0.00	15000.00	0.00	31-03-2021	15000.00	SPOKEN TUTORIAL
6	01-04-2020	0.00	2500000.00	2500000.00	0.00	31-03-2021	2500000.00	INFRASTRUCTURE GRANT
7	01-04-2020	855197.00	4294896.00	5150093.00	4136256.00	31-03-2021	1013837.00	BLOCK GRANT SALARY
8	01-04-2020	642780.00	5777924.00	6420704.00	6420704.00	31-03-2021	0.00	GIA-17 Salary
	GRAND TOTAL	9336358.48	68223560.00	77559918.48	68582903.30		8977015.18	

Comments :
Year wise break-up of Outstanding Grant As on 31.03.2021

Year	Amount
Upto 2014-15	760406.28
2015-16	116700.00
2016-17	681843.00
2017-18	898127.30
2018-19	213902.00
2019-20	822526.90
2020-21	5483509.70
TOTAL	8977015.18

DETAILS OF RUSA GRANT RECEIVED FOR THE YEAR 2020-21			
S.L.NO	Date	PURPOSE	AMOUNT
1	12.06.20	Interest	17155.00
2	12.06.20	Interest	10.00
3	01.09.20	Interest	15507.00
4	29.09.20	Interest	12378.00
5	30.12.20	Interest	7161.00
6	30.03.21	Interest	5774.00
		Total	57985.00
DETAILS OF RUSA GRANT EXPENDITURE FOR THE YEAR 2020-21			
S.L.NO	Date	PURPOSE	AMOUNT
1	12.06.20	Desktop & Computer	108560.00
2	12.06.20	Lab Equipment	272660.00
3	01.09.20	Mahavir Enterprises	16100.00
4	29.09.20	Bank Charges	59.00
5	05.10.20	Executive Engineer GPH Division-1 Bhubaneswar For Ladies Toilet	476400.00
6	12.11.20	Executive Engineer GPH Division-1 Bhubaneswar For Ladies Toilet	385700.00
		TOTAL	1259479.00
DETAILS OF UGC GRANT RECEIVED FOR THE YEAR 2020-21			
S.L.NO	Date	PURPOSE	AMOUNT
1	04.06.20	Interest	14080.00
2	04.06.20	Interest	16100.00
3	04.09.20	Interest	6994.00
4	13.12.20	Interest	6000.00
5	14.03.21	Interest	5974.00
		Total	49148.00
DETAILS OF UGC GRANT EXPENDITURE FOR THE YEAR 2020-21			
S.L.NO	Date	PURPOSE	AMOUNT
1	12.06.20	Bank Charges	17.70
2	12.06.20	Bank Charges	118.00
3	01.09.20	Mahavir Enterprises	16100.00
4	29.09.20	Bank Charges	5.90
5	05.10.20	Bank Charges	17.70
		Total	16259.30
DETAILS OF IDP GRANT RECEIVED FOR THE YEAR 2020-21			

S.L.NO	Date	PURPOSE	AMOUNT
1	01.04.20	Interest	25083.00
2	01.07.20	Interest	36452.00
3	29.09.20	IDP Grant	12760500.00
4	01.10.20	Interest	37032.00
5	01.01.21	Interest	33569.00
		Total	12892636.00

DETAILS OF IDP GRANT EXPENDITURE FOR THE YEAR 2020-21

S.L.NO	Date	PURPOSE	AMOUNT
1	05.10.20	Executive Engineer Rural Work Division , Jaraka	12760500.00
2	09.10.20	Durga Devi Furniture	96760.00
3	09.10.20	Bench & Desk	736320.00
4	25.11.20	Almiraha	152362.00
5	25.11.20	Almiraha	42000.00
6	25.02.21	Shankar Stationary(White Board)	98800.00
7	01.03.21	Subhadra Electricals	94500.00
8	31.03.21	Priya steel (Office table)	112992.00
9	31.03.21	Transportation	5000.00
		Total	14099234.00

DETAILS OF INFRASTRUCTURE GRANT RECEIVED FOR THE YEAR 2020-21

S.L.NO	Date	PURPOSE	AMOUNT
1	14.03.21	Infrastructure Grant	2500000.00
		Total	2500000.00

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

PARA: 10 UTILISATION CERTIFICATE

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2020-2021

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

1	01-04-2020	7500095.20	16259.30	7516354.50	0.00	31-03-2021	7516354.50	UGC
2	01-04-2020	15945435.00	1259479.00	17204914.00	0.00	31-03-2021	17204914.00	RUSA
3	01-04-2020	808020.70	14099234.00	14907254.70	0.00	31-03-2021	14907254.70	WORLD BANK
4	01-04-2020	500000.00	0.00	500000.00	0.00	31-03-2021	500000.00	LAB EQUIPMENT
5	01-04-2020	588525.00	0.00	588525.00	0.00	31-03-2021	588525.00	SMART CLASS GRANT
6	01-04-2020	10000.00	0.00	10000.00	0.00	31-03-2021	10000.00	SPOKEN TUTORIAL
	GRAND TOTAL	25352075.90	15374972.30	40727048.20	0.00		40727048.20	

Comments :
Year wise break-up of Outstanding UC As on 31.03.2021

Year	Amount
Upto 2012-13	6528020.00
2013-14	2673519.70
2014-15	2027308.40
2015-16	0.00
2016-17	3757700.00
2017-18	3430913.00
2018-19	4771145.00
2019-20	2163469.80
2020-21	15374972.3
TOTAL	40727048.20

It may be noticed from the above table that Rs.40727048.20 was outstanding towards UC for submission as on 31.03.2021. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION
11.1 -

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 2020-21 is furnished below:-

Opening Balance as on 1.4.2020	-88041.00
Fees & Fines Collected	133995.00
Total	45954.00
Deposited	141498.00
Balance to be Deposit As on 31.03.2021	-95544.00

From the above it would be seen that an amount of Rs.95544 has been excess deposit towards Fees & Fines during the period 2020-21.

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

Challan No./date	Amount(Rs)	Name of the Treasury
1247/17.03.21	49051.00	Sub Treasury,Darpan
1225/17.03.21	92447.00	Sub Treasury,Darpan
TOTAL	141498.00	

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 2020-21 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

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

DCB Position Of Fees & Fines is furnished Below (2020-21):-

(A) Position of Tuition fees:-

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	71	71 x 8	568.00	6816.00
.+2 1st Year Science	51	51 x 9	459.00	5508.00
.+2 2nd year Science	65	65 x 9	585.00	7020.00
.+2 1st year Commerce	45	45 X 8	360.00	4320.00
.+2 2nd year Commerce	46	46 X 8	368.00	4416.00
.+3 1st year Arts	54	54 x 9	486.00	5832.00
.+3 2nd Year Arts	80	80 x 9	720.00	8640.00
.+3 3rd year Arts	95	95 x 9	855.00	10260.00
.+3 1st year Science	105	105 x 10	1050.00	12600.00
.+3 2nd year Science	78	78 x 10	780.00	9360.00
.+3 3rd year Science	91	91 x 10	910.00	10920.00
.+3 1st year Commerce	49	49 X 9	441.00	5292.00
.+3 2nd year Commerce	51	51 X 9	459.00	5508.00
.+3 3rd year Commerce	63	63 X 9	567.00	6804.00
TOTAL	1021		9224.00	110688.00

(B) Position of Admission fees:-

CATEGORY	Total Student	Admission fee per Stream	Total Admission Fee
.+2 1st year Arts	252	252 x 8	2016.00
.+2 2nd year Arts	254	254 x 8	2032.00
.+2 1st Year Science	124	124 x 9	1116.00
.+2 2nd year Science	123	123 x 9	1107.00
.+2 1st year Commerce	66	66 X 8	528.00
.+2 2nd year Commerce	80	80 X 8	640.00
.+3 1st year Arts	247	247 x 9	2223.00
.+3 2nd Year Arts	253	253 x 9	2277.00
.+3 3rd year Arts	269	269 x 9	2421.00

.+3 1st year Science	199	199 x 10	1990.00
.+3 2nd year Science	210	210 x 10	2100.00
.+3 3rd year Science	249	249 x 10	2490.00
.+3 1st year Commerce	79	79 X 9	711.00
.+3 2nd year Commerce	84	84 X 9	756.00
.+3 3rd year Commerce	100	100 X 9	900.00
TOTAL	2589		23307.00
TOTAL (A +B)	133995.00		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure for the F.Y.2020-21

Details of Development Fund Expenditure as on 31.03.21		
SI No	Purpose	Amount
1	Management Salary	3817552.00
2	Bank Charges	1832.04
3	Repair & Maintenance	377616.00
4	News Paper	8007.00
5	Contingency	150648.00
6	Construction Work	2279080.00
7	TA	34310.00
8	Xerox & Printing	1000.00
9	Refund of admission Fees	128180.00
10	Advertisement	15500.00
11	Electricity Bii	263895.00
12	Telephone Bill	27883.00
13	Electrical Equipment	46213.00
14	Steel Rack	14950.00
15	Office Stationary	35720.00
16	Inverter Purchase	13700.00
17	EPF(Employer Share)	124397.00
18	EPF(Admin charges)	7997.00
19	Thermal Scanner	5000.00
20	Website Renewal	10000.00
21	Board Purchase	16260.00
22	Legal Fees	17300.00
23	Office Accessories	36783.00

24	Mo College Abhiyan	25300.00
	Total	7459123.04

PARA: 15 AUDIT ON WORKS

15.1 -

College construction of First Floor Building: All the expense or payments in respect of College Construction of Ladies Urinal includes purchase of Metals, Chips, Rod (Iron /steel) Cement Bags, Bricks purchase, Sands for constructions , Murom , filling the earth/Soil for the ground, transportation cost for all the materials purchases, Wall painting, college gate and others repairing works relating to constructions of the buildings & others of the college which were incurred by the Local Authority for the year 2020-21 .

Hence, the Local Authority does not make any payments or paid any govt. dues like LABOUR CESS, ROYALTY, EGB etc to the govt.

But the local authorities have deviated the following Government rules, acts, orders and circulars and incurred expenditure irregularly.

1. Non deposit of labour cess.As per GO No-1942/LE/Dt.23.02.2007 of Dept of Labor & Employment and GO No-11466/R&DM/ Dt.19.03.2007 of Revenue & Disaster Management Deptt. the paying authority is liable to deduct labor welfare cess @ 1 percent of construction work done for the ongoing as well as pipeline projects w.e.f the date of issue of the letter. But it is found that the local authorities have not realized the labor welfare cess from the executants by ignoring the above order. Hence Rs.22791.00 (1 % of 2279080.00) is lost revenue to the government which needs recovery from the persons involved in process of payment.
2. (ii) Non deduction of Royalty. As per Government rule each and every consumption of materials and minerals viz bricks, metals, chips , sand, morrum etc the works executants is liable to pay royalty which must be deposited into the govt exchequer. it is revealed from the financial statement that an amount of Rs.27998.00 is collected from the executants.

Notes:-From scrutiny wrt.paid vouchers it clear concludes that an amount of Rs Rs.46500.00 is deposited towards Labour Cess & an amount of Rs.27998 is deposited towards royalty during the financial year 2020-21.

The details of construction work during the period 2020-21 is furnished below.

Details Of Expenditure Made Towards Construction Work During The period 2020-21		
Date/Voucher No.	Particulars	Amount(Rs.)

30.04.20/1	Fly Ash	42300.00
30.04.20/2	Cement	378208.00
30.04.20/3	Sand	67000.00
30.04.20/4	Chips	101159.00
30.04.20/5	Massion	200000.00
30.04.20/6	Steel	70872.00
21.05.20/7	Steel	27264.00
21.05.20/8	Massion	200000.00
21.05.20/9	Sand	22000.00
24.06.20/11	Massion	150000.00
20.07.20/17	Massion	250000.00
30.07.20/20	Marble&Tile	21192.00
31.07.20/21	Paint Work	40000.00
06.10.20/41	Paint Work	24860.00
18.09.20/25	Electrical Items	40022.00
06.10.20/39	Marble&Tile	56758.00
06.10.20/42	Massion	165010.00
25.11.20/50	Sanitary	138536.00
25.11.20/51	Hardware & Paints	224300.00
25.11.20/52	Ply Door	21999.00
03.12.20/65	Labour Charges	16000.00
03.12.20/66	Electrical Works	21600.00
	Total	2279080.00

Details Of Govt Dues Outstanding during the period 2020-21

Particulars	Labour Cess	Royalty
Opening balance As on 01.04.20	24298.00	0.00
Collected during the year 2020-21	22791.00	27998.00
TOTAL	47089.00	27998.00
Deposited in Govt.	46500.00	27998.00
Outstanding Balance As on 31.03.21	589.00	0.00

Further an amount of Rs.862100.00 has been pledged to Executive Engineer GPH Division-1 Bhubaneswar For construction of Ladies Toilet.

An amount of Rs.12760500.00 has been pledged to Executive Engineer Rural Work Division , Jaraka For construction Work.

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 -

No separate scheme is running in the college.

PARA: 18 MISCELLANEOUS

18.1 - Abstract position of Student Strength:-

STUDENT STRENGTH 2020-21								
CATEGOR Y	SANCTIO N STREN GTH	GENERAL		S.C		S.T		Actual TOTAL
		BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
.+2 1st year Arts	256	77	97	27	32	6	13	252
.+2 2nd year Arts	256	71	111	22	31	4	15	254
.+2 1st year Science	128	51	55	10	6	1	1	124
.+2 2nd year Science	128	65	40	10	7	1	0	123
.+2 1st year Com.	128	45	19	1	1	0	0	66
.+2 2nd year Com.	128	46	26	4	2	1	1	80
.+3 1st year Arts	256	54	133	24	20	9	7	247
.+3 2nd year Arts	256	80	118	20	25	7	3	253

.+3 3rd year Arts	256	95	129	17	22	4	2	269
.+3 1st year Science	224	105	64	12	13	3	2	199
.+3 2nd year Science	224	78	106	13	12	1	0	210
.+3 3rd year Science	224	91	129	14	12	2	1	249
.+3 1st year Com.	192	49	22	5	2	0	1	79
.+3 2nd year Com.	192	51	29	3	1	0	0	84
.+3 3rd year Com.	192	63	31	4	2	0	0	100
PG 1st Year Com.	32	9	13	0	0	0	0	22
PG 2nd Year Com.	32	18	7	0	0	0	0	25
PG 1ST Year Edu.	16	5	11	0	0	0	0	16
TOTAL	3120	1053	1140	186	188	39	46	2652

18.2 - Abstract position of Staff Strength:-

Staff Strength 2020-21							
Teaching:							
SI. No	Subject	Sanction	Men in Position				Total
			GIA Staff	BG	GIA-17	Management	
1	English	5	4	0	0	1	5
2	Odia	3	0	2	0	1	3
3	Political Science	3	2	1	0	0	3
4	History	4	3	1	0	0	4
5	Economics	4	3	1	0	0	4
7	Education	4	3	0	1	0	4
8	Sociology	3	1	0	1	1	3
9	Physics	4	3	0	0	1	4
10	Chemistry	4	2	0	1	1	4

11	Botany	2	0	1	0	1	2
12	Zoology	3	2	1	0	0	3
13	Mathematics	4	2	2	0	0	4
14	Logic	1	1	0	0	0	1
15	Anthropology	3	1	0	0	2	3
16	Sanskrit	3	1	1	0	1	3
17	Commerce	7	2	2	0	3	7
18	Geology	1	0	0	0	1	1
19	Computer Sci	1	0	0	0	1	1
Total		59	30	12	3	14	59

Non -Teaching:

SI. No	Subject	Sanction	Men in Position				Total
			GIA Staff	BG	GIA-17	Management	
1	Jr.Clerk	7	1	0	3	3	7
2	Lab. Attendant	11	2	0	4	5	11
3	Librarian	2	0	0	0	2	2
4	Peon	5	1	0	1	3	5
5	DEO	2	0	0	0	2	2
6	Library Attendant	1	0	0	0	1	1
7	Demonstrator	15	5	0	1	9	15
8	Gardener	1	1	0	0	0	1
9	Sweeper	2	0	0	0	2	2
10	Lady Attd	3	0	0	0	3	3
11	Watchman	4	0	0	1	3	4
12	Store Keeper	2	0	0	2	0	2
13	PET	1	0	1	0	0	1
Total		56	10	1	12	33	56

18.3 - Abstract position of GIA Salary statement for the F.Y.2020-21

STATEMENT OF GIA SALARY PAYMENT TO THE STAFFS DURING THE PERIOD 2020-21							
SL NO	NAME & D	GROSS	GPF	PT	IT	TOTAL	NET

	ESIGNATIO N	SALARY				DEDUCTIO N	PAYMENT
1	SANGHAMI TRA SAHO O,LECT IN A NTHROPOL OGY	1059673.00	120000.00	2500.00	28767.00	151267.00	908406.00
2	GYANEDRA KUMAR BE HURIA,DEM O IN ZOOLOGY	1090007.00	180000.00	2500.00	43936.00	226436.00	863571.00
3	GYAN RANJAN BE HERA,DEM O IN CHEM	1090007.00	180000.00	2500.00	4872.00	187372.00	902635.00
4	SITANATH ROUTRAY, DEMO IN CHEMISTR Y	999770.00	180000.00	2500.00	17911.00	200411.00	799359.00
5	BHIKARI CHARAN R OUT,DEMO IN PHYSICS	999770.00	180000.00	2500.00	17911.00	200411.00	799359.00
6	CHARAN SEBAK SAT APATHY,DE MO IN ZOOLO.	999770.00	180000.00	2500.00	40485.00	222985.00	776785.00
7	SURYANAR AYAN MOH ANTY,READ ER IN CHEM.	1394972.00	120000.00	2500.00	128840.00	251340.00	1143632.00
8	INDUMATI D ASH,READE R IN ECON OMICS	1280588.00	70000.00	2200.00	83480.00	155680.00	1124908.00
9	RAJENDRA KUMAR PADHI,LEC T IN ENGLISH	1381463.00	300000.00	2500.00	125787.00	428287.00	953176.00
10	BIJAYA KUMAR SA MAL,LECT IN MATH	1377968.00	180000.00	2500.00	115196.00	297696.00	1080272.00
11	JACHINDRA KUMAR ROUT,LECT	1266046.00	180000.00	2500.00	68586.00	251086.00	1014960.00

	IN ENG						
12	BIRENDRA KUMAR MISHRA,LECT IN CHEM	2311778.00	1050000.00	2500.00	357544.00	1410044.00	901734.00
13	BIMAL CHANDRA MALLICK,LECT IN ENG	1247095.00	210000.00	2500.00	70800.00	283300.00	963795.00
14	MATHURI BEHERA,LECT IN EDUCATION	1219810.00	250000.00	2500.00	107204.00	359704.00	860106.00
15	PRASSANAKU MOHAPATRA ,LECT IN ECONOMICS	1289650.00	120000.00	2500.00	94216.00	216716.00	1072934.00
16	RANJU SAHOO,LECT IN ZOOL	1285991.00	300000.00	2500.00	90461.00	392961.00	893030.00
17	SANJAY KUMAR RAY,LECT IN POL SCI	1224385.00	120000.00	2500.00	105711.00	228211.00	996174.00
18	SANTOSH KUMAR SENAPATI,LECT IN POL.SCN	1292020.00	300000.00	2500.00	103377.00	405877.00	886143.00
19	RAMACHANDRA MOHANTY,LECT IN EDUCATION	2174277.00	180000.00	2500.00	317697.00	500197.00	1674080.00
20	DHANESWAR MOHANTY,LECT IN PHYSICS	2111304.00	156000.00	2500.00	335027.00	493527.00	1617777.00
21	RASHMIKHA MISHRA,LECT IN EDUCATION	1922232.00	36000.00	2200.00	340300.00	378500.00	1543732.00
22	MANOIKUMAR DAS,READER OIN HISTORY	1210020.00	120000.00	2500.00	59230.00	181730.00	1028290.00

23	BENUDHAR SAMAL, LECT IN PHYSICS	1224818.00	180000.00	2500.00	103706.00	286206.00	938612.00
24	DOLAGOBI NDA PRATA P, LECT IN ENG	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
25	NIRAKAR PATRA, LECT IN HISTORY	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
26	REKHARANI KHUNTIA, LECT IN HISTORY	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
27	NIRANJAN BEHERA, LECT IN PHYLOSPHY	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
28	SANJAY BEHERA, LECT IN PHYSICS	726496.00	72652.00	2500.00	25497.00	100649.00	625847.00
29	GITANJALI SETHY, LECT IN SANSKRIT	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
30	HIMANSU CH SAHOO, LECT IN SOCIOLOGY	709844.00	70983.00	2500.00	0.00	73483.00	636361.00
31	MUKTIKANTA NAYAK, LECT IN ZOOLOGY	709844.00	70983.00	2500.00	0.00	73483.00	636361.00
32	PATITAPABAN DAS, LECT IN MATH	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
33	SUBRATA PRADHAN, LECT IN COMMERCIAL	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
34	LAXMIDHARA SAMAL, LECT IN COMMERCIAL	727522.00	72775.00	2500.00	0.00	75275.00	652247.00

35	PRAMOD DAS,LECT IN ECO	727522.00	72775.00	2500.00	0.00	75275.00	652247.00
36	SRIDHARA BARIK,LAB ATTN	584926.00	96000.00	2500.00	0.00	98500.00	486426.00
37	ASHOK KU DASH, LAB ATTN	519401.00	96000.00	2500.00	0.00	98500.00	420901.00
38	BISHNU CH BEHERA, GARDENER	507376.00	72000.00	2500.00	0.00	74500.00	432876.00
39	PRADEEP KU KHILAR, PEON	552602.00	60000.00	2500.00	0.00	62500.00	490102.00
40	SATYABHA MA DASH,JR CLERK	339370.00	33941.00	2500.00	0.00	36441.00	302929.00
TOTAL		42650971.0 0	6119534.00	99400.00	2786541.00	9005475.00	33645496.0 0

18.4 - Abstract position of GIA 17 Salary statement for the F.Y.2020-21

Details Of GIA-17 Salary Statement During The Year 2020-21				
Sl No.	Name & Designation	Gross Salary	PT	Net Salary
1	Dr Dillip Kumar Nayak , Lect In Education	580759.00	2700.00	578059.00
2	Dr Sujata Senapati , Lect In Sociology	580759.00	2700.00	578059.00
3	Mr Prithviraj Nayak , Demon In Physics	566727.00	2700.00	564027.00
4	Priyabrata Panda , Lab Attd In Botany	566727.00	2700.00	564027.00
5	Manoranjan Sahoo , Storekeeper	319699.00	1625.00	318074.00
6	Tushar Ranjan Nayak , Storekeeper	319699.00	1625.00	318074.00
7	Ramchandra Biswal , Jr Clerk	298560.00	1625.00	296935.00
8	Ratikanta Swain , Jr Clerk	298560.00	1625.00	296935.00
9	Harihar Jena , Peon	263131.00	1625.00	261506.00

10	Kul Bahadur , Watchman	261506.00	1625.00	259881.00
11	Tapan Barik , Jr Clerk	298560.00	1625.00	296935.00
12	Nishikanta Das , Lect In Chemistry	580759.00	2700.00	578059.00
13	Ashok Biswal , Lab Attd In Botany	280826.00	1625.00	279201.00
14	Trilochan Singh , Lab Attd Chem	280826.00	1625.00	279201.00
15	Narayan Muduli , Lab Attd Zoology	280826.00	1625.00	279201.00
	Refund To DHE Odisha	642780.00	0.00	642780
	TOTAL	6420704.00	29750.00	6390954.00

18.5 - Abstract position of GIA 18 Salary statement for the F.Y.2020-21

Details Of GIA-18 Salary Statement During The Year 2020-21				
SI No.	Name & Designation	Gross Salary	PT	Net Salary
1	Ananda Prasad Tripathy , PET	242100.00	1500	240600.00
2	Ambika Prasad Mishra , Lect In Botany	327138.00	2500	324638.00
3	Omm Prakash Sahoo , Lect In Math	327138.00	2500	324638.00
4	Swarnaprava Routray , Lect In Odia	327138.00	2500	324638.00
5	Soumya Parida , Lect In Zoology	327138.00	2500	324638.00
6	Satya Prakash Rout , Lect In Math	327138.00	2500	324638.00
7	Salila Rajanandan Mohanty , Lect In History	327138.00	2500	324638.00
8	Dillip Kumar Nayak , Lect In Economics	327138.00	2500	324638.00
9	Sagarika Mohapatra , Lect In Sanskrit	327138.00	2500	324638.00
10	Chinmayee Rout , Lect In Pol Sci	327138.00	2500	324638.00

11	Tapan Ku Jena , Lect In Commerce	327138.00	2500	324638.00
12	Bijayaketana Samal , Lect In Odia	327138.00	2500	324638.00
13	Dharani Dhar Moharana , Lect In Commerce	327138.00	2500	324638.00
	TOTAL	4167756.00	31500.00	4136256.00

18.6 - Abstract position of Management Salary statement for the F.Y.2020-21

MANAGEMENT SALARY STATEMENT 2020-21				
SL NO	NAME & DESIGNATION	GROSS PAY	EPF	NET SALARY
1	NABAJYOTI BISWAL,LECT IN ENG	146800.00	6576.00	140224.00
2	MOUSUMI MISHRA,LECT IN ANTH	149200.00	6576.00	142624.00
3	BHAGYASHREE JENA,LECT IN CHEM	146800.00	6576.00	140224.00
4	MAITREE MAITY,LECT IN PHYSICS	143600.00	8736.00	134864.00
5	AYUSHMAN SAMAL,LECT IN COMMERCE	94000.00	5664.00	88336.00
6	SWARNALATA NAYAK,LECT IN COMMERCE	94000.00	5664.00	88336.00
7	SNIGDHARANI SAMAL,LECT IN SOCIOLOGY	94000.00	5664.00	88336.00
8	DIPTHEEMAYEE NAYAK,LECT IN ODIA	94000.00	5664.00	88336.00
9	ANIL KU OJHA,DEMO IN BOTANY	69600.00	4320.00	65280.00
10	SUBRHANSU SEKHAR BARAL,DEMO IN PHYSICS	69600.00	4320.00	65280.00

11	BISWAJIT MISHRA, DEMO IN CHEM	69600.00	4320.00	65280.00
12	SHYAMA SUNDAR BEHERA, LECT IN SANSKRIT	94000.00	5664.00	88336.00
13	SOUMYA RANJAN NAYAK, LECT IN GEOLOGY	91000.00	5400.00	85600.00
14	ELORA PRITIPUSPA, DEMO IN GEOLOGY	79000.00	1950.00	77050.00
15	SARMISTHA PANDA, LECT IN ANTHROPOLOGY	91000.00	5400.00	85600.00
16	SUGHANDA SAHOO , LIBRARIAN	75600.00	4860.00	70740.00
17	SOUMYAMAYEE MISHRA, DEMO IN ZOOLOGY	69600.00	4320.00	65280.00
18	SUMITRA PATRA, LADY ATTN	91000.00	4644.00	86356.00
19	SAGARIKA PAL, LADY ATTN	80800.00	4548.00	76252.00
20	RAMACHANDRA BEHERA , SWEEPER	110000.00	4524.00	105476.00
21	RAMAKANTA SAHOO, PEON	70000.00	4032.00	65968.00
22	BHAGABAN BEHERA, PEON	70000.00	4032.00	65968.00
23	JAYANTA KUMAR BAL, PEON	70000.00	4032.00	65968.00
24	GANGADHAR SAMAL, DEO	105000.00	6588.00	98412.00
25	SATYANANDA MALLIK, LAB ATTN	73600.00	4032.00	69568.00
26	DEBENDRANATH SAMAL, LAB ATTN	73600.00	4032.00	69568.00
27	LAXMIDHAR KHUNTIA, LIB ATTN	57400.00	3720.00	53680.00
28	KANHU NAYAK, JR CLERK	66600.00	4164.00	62436.00
29	SOUMYA RANJAN MOHARANA, JR CLERK	66600.00	4164.00	62436.00
30	RUKMANI PANDA, LADY ATTN	89800.00	4548.00	85252.00

31	TAPAN KUMAR BISWAL,DEO	83160.00	4620.00	78540.00
32	JITENDRA GOCHAY AT,SWEEPER	81400.00	4524.00	76876.00
33	MANAS RANJAN BISWAL,DEM IN COM	69600.00	4320.00	65280.00
34	PABITRA MOHAN JENA,LIBRARIAN	69600.00	4320.00	65280.00
35	BALARAM SINGH,LECT IN COMP SCIENCE	90796.00	5664.00	85132.00
36	BARUN BAL,LECT IN ANTHROPOLOGY	90796.00	5664.00	85132.00
37	SARITA SWAIN , DEMON IN EDUCATION	66600.00	3408.00	63192.00
38	ABINASH NAYAK , LAB ATTD BOTANY	51400.00	3084.00	48316.00
39	PANCHANAN SAHOO , LAB ATTD GEOLOGY	51400.00	3084.00	48316.00
40	MANASI MOHANTY , DEMON IN EDUCATION	66600.00	1420.00	65180.00
41	CHARULATA NAYAK , DEMO IN GEOLOGY	66600.00	1420.00	65180.00
42	ABHIPSA BEHURIA , DEMON IN ANTHROPOLOGY	66600.00	1420.00	65180.00
43	AMRIT NAYAK , LAB ATTD IN ANTHROPOLOGY	51400.00	1350.00	50050.00
44	BHARAT SAMAL , WATCHMAN	48400.00	1200.00	47200.00
45	SUBASH CHANDRA ROUT , JR CLERK	59400.00	1500.00	57900.00
46	MURALIDHAR SAMAL , WATCHMAN	48000.00	0.00	48000.00
47	Surendranath Mohanty,Watchman	60000.00	0.00	60000.00
	TOTAL	3817552.00	195732.00	3561820.00

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

19.1 - General Provident Fund:-

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

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

Details of EPF Deposit 2020-21						
SI No	WAGE MONTH	DATE OF DEPOSIT	EMPLOYER SHARE	EMPLOYEE SHARE	ADMIN CHARGES	TOTAL
1	Mar-20	13.05.20	4249.00	4270.00	666.00	9185.00
2	Apr-20	13.05.20	4929.00	4270.00	661.00	9860.00
3	May-20	14.06.20	4929.00	4270.00	661.00	9860.00
4	Jun-20	11.07.20	4599.00	4270.00	330.00	9199.00
5	Jul-20	19.08.20	4201.00	3542.00	661.00	8404.00
6	Aug-20	04.09.20	4201.00	3542.00	661.00	8404.00
7	Sep-20	15.10.20	15132.00	15756.00	661.00	31549.00
8	Oct-20	23.12.20	17270.00	17808.00	747.00	35825.00
9	Nov-20	23.12.20	18552.00	17808.00	747.00	37107.00
10	Dec-20	12.01.21	15295.00	15846.00	734.00	31875.00
11	Jan-21	08.02.21	15295.00	15846.00	734.00	31875.00
12	Feb-21	13.03.21	15745.00	15846.00	734.00	32325.00
	TOTAL		124397.00	123074.00	7997.00	255468.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - General Remarks:-

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

20.2 - Result of Audit:-

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.

12. The cash Book maintenance

As a result of this Audit transactions involving a sum of Rs are held under objection which include an amount of Rs 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 Oth ercases(In Rs:)	Remarks
Total							

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 **Baba Bhairabananda Mahavidyalaya, Chandikhol** for the financial year **2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .