

LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 694302/AR/2022-2023-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Baba Bhairabananda Mahavidyalaya, Chandikhol
2	Year of Accounts under Audit :	2021-2022
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 MANOJ KUMAR DAS,PRINCIPAL IC,READER IN HISTORY 01.04.22 TO CONTINUING TILL DATE
	Name of the Local Authority at the time of Audit :	MANOJ KUMAR DAS,PRINCIPAL IC,READER IN HISTORY 01.04.22 TO CONTINUING TILL DATE
4	Duration of Audit :	23-11-2022 To 05-12-2022 (Mandays Consumed :-)
5	Name of the Auditors :	HARICHANDAN KARAN AND ASSOCIATES 326584E - Lead Auditor
6	Name of the Reviewing Officer :	DIBAKAR BARIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	07-01-2023
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	TRILOCHAN OJHA
11	Date of approval of report by District Audit Officer :	09-01-2023

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	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book /	Discrepancies If Any

		Before / After Transaction			Stock Register	
1	Cash in hand Plus Two General	23.11.22	NIL	NIL	NA	No Discrepancies
2	Cash in hand Plus Three General	23.11.22	NIL	NIL	28	No Discrepancies
3	Measurement Book	23.11.22	NIL	NIL	NA	No Discrepancies
4	Service Postage Stamps	23.11.22	867.00	867.00	92	No Discrepancies
5	Plus Three Receipt Books	23.11.22	70 PCS	70 PCS	3	No Discrepancies
6	Plus Two Receipt Books	23.11.22	92 PCS	92 PCS	2	No Discrepancies

Comments

Details of Closing Balance and Comments:-

The physically verification of CASH IN HAND (liquid cash) in General cash book +2 & +3 for the year 2022-23 of the 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 23/11/2022.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 23/11/2022.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2021-22. 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	
Sln0	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	F.D.R
16	Service books.
B : List of Records/Registers not Produced to Audit	
Sln0	List Records/Register
1	H.S.S. cash book
2	Construction cash book
C : List of Records/Registers not Maintained	
Sln0	List Records/Register
D : List of Records/Registers not Required	
Sln0	List Records/Register
1	Acquittance roll of scholarship

Comments

Comments

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

1. Property Register
2. 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 - 2021-2022

SIno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	RUSA	01-04-2021	786297.00	8126.00	794423.00	794423.00	31-03-2022	0.00	31-03-2022	0.00	0.00	
2	PLUS TWO SAMS	01-04-2021	7384.34	219.00	7603.34	0.00	31-03-2022	7603.34	31-03-2022	7603.34	0.00	
3	PLUS THREE SAMS	01-04-2021	475459.14	64805.00	540264.14	236873.00	31-03-2022	303391.14	31-03-2022	303391.14	0.00	
4	UGC	01-04-2021	813692.14	24037.00	837729.14	0.00	31-03-2022	837729.14	31-03-2022	837729.14	0.00	
5	PLUS TWO EXAM	01-04-2021	23215.50	56342.00	79557.50	26314.00	31-03-2022	53243.50	31-03-2022	53243.50	0.00	
6	PLUS THREE EXAM	01-04-2021	53723.64	2908.00	56631.64	2910.00	31-03-2022	53721.64	31-03-2022	53721.64	0.00	
7	PLUS TWO NSS	01-04-2021	2263.00	8794.00	11057.00	8500.00	31-03-2022	2557.00	31-03-2022	2557.00	0.00	
8	Autonomous Cash Book	01-04-2021	122912.00	205819.90	218111.00	187487.80	31-03-2022	306233.00	31-03-2022	306233.00	0.00	

9	IDP Cash Book	01-04-2 021	330237 6.30	256399 16.00	289422 92.30	255210 17.70	31-03-2 022	342127 4.60	31-03-2 022	342127 4.60	0.00	
10	B VOC CASH BOOK	01-04-2 021	197463 5.60	145994 5.00	343458 0.60	285168 9.00	31-03-2 022	582891 .60	31-03-2 022	582891 .60	0.00	
11	PG CASH BOOK	01-04-2 021	175394 2.80	122717 6.00	298111 8.80	210711 4.00	31-03-2 022	874004 .80	31-03-2 022	874004 .80	0.00	
12	PLUS TWO G ENERA L CASH BOOK	01-04-2 021	176995 6.90	469614 5.00	646610 1.90	284015 6.00	31-03-2 022	362594 5.90	31-03-2 022	362594 5.90	0.00	
13	PLUS THREE NSS	01-04-2 021	1395.1 9	185123 .00	186518 .19	183250 .00	31-03-2 022	3268.1 9	31-03-2 022	3268.1 9	0.00	
14	PLUS THREE GENE RAL CASH BOOK	01-04-2 021	112744 68.87	115065 217.00	126339 685.87	107432 112.41	31-03-2 022	189075 73.46	31-03-2 022	189075 73.46	0.00	
	GRAN D TOTAL		223617 22.42	150496 952.00	172858 674.42	143879 237.11		289794 37.31		289794 37.31	0.00	

Comments					
DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2022					
SI No	Cash Book	In Cash	In Bank	In FDR	Total
1	Plus Two General	0.00	3525945.90	100000.00	3625945.90
2	Plus Three General	0.00	11338796.46	7568777.00	18907573.46
3	UGC	0.00	837729.14	0.00	837729.14
4	RUSA	0.00	0.00	0.00	0.00
5	Plus Two NSS	0.00	2557.00	0.00	2557.00
6	Plus Three NSS	0.00	3268.19	0.00	3268.19
7	Autonomous	0.00	306233.00	0.00	306233.00
8	Plus Two Exam	0.00	53243.50	0.00	53243.50
9	Plus Three Exam	0.00	53721.64	0.00	53721.64
10	Plus Two SAMs	0.00	7603.34	0.00	7603.34
11	Plus Three SAMs	0.00	303391.14	0.00	303391.14
12	World Bank Cash	0.00	3421274.60	0.00	3421274.60

	Book				
13	B.VOC Cash Book	0.00	582891.60	0.00	582891.60
14	M.Com/PG	0.00	874004.80	0.00	874004.80
	TOTAL	0.00	21310660.31	7668777.00	28979437.31

RECEIPT AND PAYMENT STATEMENT OF B.B MAHAVIDYALAYA, CHANDIKHOL FOR THE FINANCIAL YEAR 2021-22

Sno.	Head of Account	Opening Balance as on 01.04.2021	Receipt during the period 2021-22	Total	Payment during the period 2021-22	Closing balance as on 31.03.2022
I	Govt. grants(Recurring)					
1	DP Salary	107988.74	78091354.00	78199342.74	78091354.00	107988.74
2	Block Grant Salary(GIA-18)	1013837.00	4554412.00	5568249.00	4789476.00	778773.00
3	GIA-17 Salary	0.00	6557008.00	6557008.00	6557008.00	0.00
	Total	1121825.74	89202774.00	90324599.74	89437838.00	886761.74
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	336456.24	24037.00	360493.24	0.00	360493.24
6	IQAC	-145591.00	0.00	-145591.00	0.00	-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	813692.14	24037.00	837729.14	0.00	837729.14	
(B)	RUSA GRANT:-	786297.00	8126.00	794423.00	794423.00	0.00	
	Total	786297.00	8126.00	794423.00	794423.00	0.00	
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	2500000.00	1000000.00	3500000.00	0.00	3500000.00	
	Total	2515000.00	1000000.00	3515000.00	0.00	3515000.00	
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 Scholarship	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(EC O CLUB)	0.00	0.00	0.00	0.00	0.00	
	Total	20364804.0 0	0.00	20364804.0 0	0.00	20364804.0 0	
(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	61566.00	27067.00	0.00	27067.00	
4	Mo School Abhijan	0.00	25000.00	25000.00	0.00	25000.00	
	Total	12903.00	86566.00	99469.00	0.00	99469.00	
IV	Internal Sources						
1	Fees & Fines	-95544.00	136156.00	40612.00	142115.00	-101503.00	
	Total	-95544.00	136156.00	40612.00	142115.00	-101503.00	
V	CHSE / UU Funds:-						
1	CHSE & UU Student Aid Fund	61999.00	9850.00	71849.00	6170.00	65679.00	
2	CHSE & UU Exam Fees	2946013.00	589780.00	3535793.00	463595.00	3072198.00	
3	CHSE & UU Regd. & Recog. Fees	1760765.35	260150.00	2020915.35	260150.00	1760765.35	
4	CHSE & UU Sports & Literacy Fee	335610.00	61450.00	397060.00	6615.00	390445.00	
5	CHSE & UU Academic Fee	652393.00	29870.00	682263.00	29870.00	652393.00	
6	CHSE OC & Migration Fees	0.00	47500.00	47500.00	47500.00	0.00	
7	CHSE & UU Certificate & Marksheet	542.00	254350.00	254892.00	254350.00	542.00	
8	CHSE & UU Affiliation Fee	-78280.00	0.00	-78280.00	0.00	-78280.00	
9	Council Developmen t Fees	46195.00	0.00	46195.00	0.00	46195.00	
10	CHSE Diploma	565.00	0.00	565.00	0.00	565.00	

	Certificate Fee						
11	CHSE & UU Syllabus Fees	159272.00	19820.00	179092.00	22740.00	156352.00	
12	UU CDC Fee	-69603.00	5160.00	-64443.00	5160.00	-69603.00	
13	EMH Fee	-3760.00	67150.00	63390.00	67150.00	-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	52854.00	12300.00	65154.00	4750.00	60404.00	
	Total	6336393.35	1357380.00	7693773.35	1168050.00	6525723.35	
VI	Students fund						
1	Athletic	308905.93	198740.00	507645.93	38065.00	469580.93	
2	Abstract Fees for Attendance	58655.00	99120.00	157775.00	0.00	157775.00	
3	College Exam	5439436.68	178960.00	5618396.68	8479.00	5609917.68	
4	College Union/Society	420874.45	169870.00	590744.45	0.00	590744.45	
5	Dramatic Society	302071.00	141650.00	443721.00	0.00	443721.00	
6	Calendar	470225.00	157363.00	627588.00	0.00	627588.00	
7	Cultural Fees	176807.00	204871.00	381678.00	11250.00	370428.00	
8	DSA	137778.00	55360.00	193138.00	18050.00	175088.00	
9	Debate Society	60143.00	121870.00	182013.00	0.00	182013.00	
10	Education Society	161210.50	98170.00	259380.50	0.00	259380.50	
11	Foundation Day	-88827.50	121450.00	32622.50	70000.00	-37377.50	
12	Furniture	-495712.50	318970.00	-176742.50	0.00	-176742.50	
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	214928.00	145697.00	360625.00	73419.00	287206.00	
16	Red Cross	156521.00	45750.00	202271.00	21500.00	180771.00	
17	Laboratory Fees	18802.00	312580.00	331382.00	0.00	331382.00	
18	Library Fees	107028.85	116980.00	224008.85	31420.00	192588.85	
19	Lab./Lib. Caution Money	678770.60	95680.00	774450.60	0.00	774450.60	
20	Library Card	2150.00	74520.00	76670.00	0.00	76670.00	
21	Magazine Fees	5837.60	84560.00	90397.60	12397.00	78000.60	
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	219783.00	19850.00	239633.00	0.00	239633.00	
28	SAF College Share	98280.00	0.00	98280.00	0.00	98280.00	
29	Time Table	175648.00	0.00	175648.00	0.00	175648.00	
30	Common Room	250956.38	124780.00	375736.38	0.00	375736.38	
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	243885.00	65890.00	309775.00	8020.00	301755.00	
35	Botany Seminar	5650.00	74540.00	80190.00	0.00	80190.00	
36	Economic Seminar	5498.50	65120.00	70618.50	0.00	70618.50	
37	History Seminar	6610.00	66250.00	72860.00	0.00	72860.00	
38	Mathematic Seminar	5300.00	67980.00	73280.00	0.00	73280.00	
39	Commerce Society	84008.27	77890.00	161898.27	0.00	161898.27	
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	155980.00	156380.00	0.00	156380.00	
43	Pol. Science Seminar	7950.00	122650.00	130600.00	0.00	130600.00	
44	Chemistry Seminar	-104131.00	113450.00	9319.00	0.00	9319.00	
45	Student Safety Insurance	10152.00	54940.00	65092.00	29435.00	35657.00	
46	Zoology Seminar	-6150.00	78460.00	72310.00	0.00	72310.00	
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	312741.00	0.00	312741.00	0.00	312741.00	
53	Annual Function	75715.00	125450.00	201165.00	0.00	201165.00	
	Total	14116356.31	3955391.00	18071747.31	322035.00	17749712.31	
VII	Miscellaneous						
1	College Development Funds	-37924373.27	11461054.00	-26463319.27	7193009.41	-33656328.68	
2	Sale Proceeds	6000.00	0.00	6000.00	0.00	6000.00	
3	Bank Interest	6061065.11	529766.00	6590831.11	0.00	6590831.11	
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 Expenses	72.00	0.00	72.00	0.00	72.00	
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	207366.00	207366.00	184312.00	23054.00	
21	Transfer to NSS Account	-11632.00	0.00	-11632.00	0.00	-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	-1489252.00	0.00	-1489252.00	0.00	-1489252.00	

	Book						
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	6206154.00	6206154.00	6206154.00	0.00	
31	PT	0.00	157850.00	157850.00	157850.00	0.00	
32	IT	0.00	5449083.00	5449083.00	5449083.00	0.00	
33	Royalty	0.00	7944.00	7944.00	7944.00	0.00	
34	Labour Cess	589.00	3878.00	4467.00	3878.00	589.00	
	Total	-31327312.63	24023095.00	-7304217.63	19202230.41	-26506448.04	
VIII	Other Cash Book						
1	Exam Cash Book +2	23215.50	56342.00	79557.50	26314.00	53243.50	
2	Exam Cash Book +3	53723.64	2908.00	56631.64	2910.00	53721.64	
3	SAMs +2 Cash Book	7384.34	219.00	7603.34	0.00	7603.34	
4	SAMs +3 Cash Book	475459.14	64805.00	540264.14	236873.00	303391.14	
5	Autonomous Cash Book	122912.00	2058199.00	2181111.00	1874878.00	306233.00	
6	NSS +2 Cash Book	2263.00	8794.00	11057.00	8500.00	2557.00	
7	NSS +3 Cash Book	1395.19	185123.00	186518.19	183250.00	3268.19	
8	World Bank Cash Book	3302376.30	25639916.00	28942292.30	25521017.70	3421274.60	
9	B.voc Cash Book	1974635.60	1459945.00	3434580.60	2851689.00	582891.60	
10	PG Cash Book	1753942.80	1227176.00	2981118.80	2107114.00	874004.80	
	Total	7717307.51	30703427.00	38420734.51	32812545.70	5608188.81	
	Grand Total	22361722.42	150496952.00	172858674.42	143879237.11	28979437.31	

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2021-22. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

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

Baba Bhairabananda Mahavidyalaya, Chandikhol - 453869

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	31-03-2022	0.00	31-03-2022	0.00	0.00	RUSA
2	PNB	2447000100071345	31-03-2022	7603.34	31-03-2022	7603.34	0.00	PLUS TWO SAMS
3	PNB	2447000100075147	31-03-2022	303391.14	31-03-2022	303391.14	0.00	PLUS THREE SAMS
4	PNB	2447000100059893	31-03-2022	837729.14	31-03-2022	837729.14	0.00	UGC
5	SBI	34328398665	31-03-2022	53243.50	31-03-2022	53243.50	0.00	PLUS TWO EXAM
6	SBI	11016311496	31-03-2022	51194.80	31-03-2022	51194.80	0.00	PLUS THREE EXAM
7	PNB	2447000100033169	31-03-2022	2526.84	31-03-2022	2526.84	0.00	PLUS THREE EXAM
8	SBI	31860251397	31-03-2022	2557.00	31-03-2022	2557.00	0.00	PLUS TWO NSS
9	PNB	2447000100030968	31-03-2022	3268.19	31-03-2022	3268.19	0.00	PLUS THREE NSS
10	PNB	2447000100103970	31-03-2022	306233.00	31-03-2022	306233.00	0.00	AUTONOMOUS CASH BOOK

11	HDFC BANK	50100230649950	31-03-2022	3421274.60	31-03-2022	3421274.60	0.00	IDP
12	PNB	2447000100107471	31-03-2022	586098.60	31-03-2022	582891.60	3207.00	B VOC
13	PNB	2447000100106968	31-03-2022	921754.80	31-03-2022	874004.80	47750.00	PG
14	PNB	2447000100096469	31-03-2022	3597888.90	31-03-2022	3525945.90	71943.00	PLUS TWO GENERAL
15	PNB	24470001000006941	31-03-2022	6317056.78	31-03-2022	5913954.78	403102.00	PLUS THREE GENERAL
16	PNB	244700100059884	31-03-2022	52154.39	31-03-2022	52154.39	0.00	PLUS THREE GENERAL
17	SBI	11342652048	31-03-2022	14473.62	31-03-2022	14473.62	0.00	PLUS THREE GENERAL
18	PNB	563010100331	31-03-2022	82901.58	31-03-2022	82901.58	0.00	PLUS THREE GENERAL
19	OGB	40270100001077	31-03-2022	89390.40	31-03-2022	89437.60	-47.20	PLUS THREE GENERAL
20	IOB	033101000001557	31-03-2022	59225.79	31-03-2022	59225.79	0.00	PLUS THREE GENERAL
21	UBI	563050010493	31-03-2022	22903.50	31-03-2022	22903.50	0.00	PLUS THREE GENERAL
22	SBI	11016311509	31-03-2022	4246513.56	31-03-2022	4246513.56	0.00	PLUS THREE GENERAL
23	SBI	36342031625	31-03-2022	99949.00	31-03-2022	99949.00	0.00	PLUS THREE GENERAL
24	Central Bank Of India	3670569266	31-03-2022	757282.64	31-03-2022	757282.64	0.00	PLUS THREE GENERAL
	GRAND TOTAL			21836615.11		21310660.31	525954.80	

Reconciliation		
Bank Reconciliation Statement as on 31.03.2022		
Note -01		
PNB :-2447000010107471		Amount
Balance as per Cash Book		5,82,891.60
<i>ADD :-Chque issued But not</i>		

<i>presented in to Bank</i>		
Chq. No:-140075 dt :-30.03.22	1,701.00	
Chq. No:-140078 dt :-30.03.22	1,506.00	
Total		3,207.00
Balance as per Pass Book		5,86,098.60
Note -02		
PNB :-2447000100106968		Amount
Balance as per Cash Book		8,74,004.80
<i>ADD :-Chque issued But not presented in to Bank</i>		
Chq. No:-554995 dt :-30.03.22	10,000.00	
Chq. No:-554992 dt :-29.03.22	2,000.00	
Chq. No:-554999 dt :-30.03.22	10,000.00	
Chq. No:-550000 dt :-30.03.22	15,750.00	
Chq. No:-550001 dt :-30.03.22	10,000.00	
Total		47,750.00
Balance as per Pass Book		9,21,754.80
Note -03		
OGB :-40270100001077		Amount
Balance as per Cash Book		89,437.60
<i>Less :-Bank Charges</i>		
Date-06.03.22	47.20	
Total		47.20
Balance as per Pass Book		89,390.40
Note -04		
PNB :-2447000100096469		Amount
Balance as per Cash Book		35,25,945.90
<i>ADD :-Chque issued But not presented in to Bank</i>		
Chq. No:-135381 dt :-31.03.22	4,200.00	
Chq. No:-135426 dt :-31.03.22	3,460.00	
Chq. No:-375753 dt :-30.03.22	1,243.00	
Chq. No:-446401 dt :-31.03.22	55,533.00	
Chq. No:-446403 dt :-31.03.22	6,000.00	
Chq. No:-446399 dt :-29.03.22	1,507.00	
Total		71,943.00
Balance as per Pass Book		35,97,888.90
Note -05		
PNB :-2447000100006941		Amount
Balance as per Cash Book		59,13,954.78

<i>ADD :-Chque issued But not presented in to Bank</i>		
Chq. No:-114089 dt :-29.03.22	2,210.00	
Chq. No:-114198 dt :-29.03.22	12,000.00	
Chq. No:-114102 dt :-29.03.22	21,806.00	
Chq. No:-114112 dt :-31.03.22	50,000.00	
Chq. No:-114113 dt :-31.03.22	1,94,170.00	
Chq. No:-114116 dt :-31.03.22	1,02,916.00	
Chq. No:-114117 dt :-31.03.22	20,000.00	
Total		4,03,102.00
Balance as per Pass Book		63,17,056.78

PARA: 6 STOCK POSITION

Baba Bhairabananda Mahavidyalaya, Chandikhol - 453869

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	29270	41	0	29311.00	29311	
3	PG BOOK	299	93	0	392.00	392	

Comments

General Stock Details as on 31.03.2022					
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	1	0	66
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	65	3	0	68
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	1	1	0	2
42	Thermal Scanner	1	0	0	1
43	Board	1	0	0	1
44	Barcode Scanner	0	1	0	1

45	Calculator	0	4	0	4
46	Display Tank	0	1	0	1
47	Pump Set	0	1	0	1
48	Watch	0	1	0	1
49	Computer Table	0	1	0	1
50	Wooden Bed	0	1	0	1

World Bank Stock Details as on 31.03.2022

Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	Computer	1	0	0	1
2	Desk Cum Bench	244	0	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	22	0	0	22
8	Office Table	52	0	0	52
9	Chair	20	0	0	20
10	Whiteboard	26	0	0	26
11	CELLING Fan	60	0	0	60
12	Exhaust Fan	10	0	0	10

RUSA Grant Stock Details as on 31.03.2022

Sl. No.	Particulars/Items	Op. Stock	Receipt	Issued	Cl. Stock
1	Computer	16	0	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	1	0	0	1
8	Battery	1	0	0	1

Vocational Stock Details as on 31.03.2022

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 31.03.2022

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 31.03.2022

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 2020-21 **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 - 453869

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	100000.00	0.00	100000.00	0.00	31-03-2022	100000.00	31-03-2022	100000.00	0.00	
2	01-04-2021	5568777.00	0.00	5568777.00	2000000.00	31-03-2022	7568777.00	31-03-2022	7568777.00	0.00	
	GRAND TOTAL	5668777.00	0.00	5668777.00	2000000.00		7668777.00		7668777.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
DETAILS OF INVESTMENT As On 31.3.2022							
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 Mahavidyalaya,Chandikhol
2	PNB-244700DA00002802	7.05.2017	177348.00	6.80%	22.05.2020	217716.00	Pledged to UU
3	PNB-2447003106201000	5.09.2017	729245.00	6.25%	5.09.2023	1057973.00	Pledged to UU
4	PNB-3106201107	5.01.2019	486639.00	6.75%	5.01.2022	571476.00	Pledged to UU
5	KGB-40270300000104	25.03.2015	50000.00	8.85%	25.03.2020	50000.00	Pledged to CHSE
6	KGB-131850,82/01	8.08.2011	100000.00	9.00%	8.08.2021	100000.00	Pledged to CHSE
7	KGB-40270300000124	5.04.2015	500.00	8.85%	5.04.2019	500.00	Principal ,B B Mahavidyalaya,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
11	ICICI BANK- 2034130008 75	27.04.2021	2000000.00	5.35%	28.04.2024	2346043.00	Pledge To Principal
	TOTAL		7668777.00			8468753.00	

PARA: 8 ADVANCE

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2021-2022

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding (In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	PLUS THREE GENERAL CASH BOOK	421517 4.00	62000. 00	427717 4.00	62000. 00	31-03-2022	421517 4.00	31-03-2022	421517 4.00	0.00	
	GRAND TOTAL		421517 4.00	62000. 00	427717 4.00	62000. 00		421517 4.00		421517 4.00	0.00	

Comments :

Break up Wise outstanding Advance as on 31.03.22

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
2021-22	0.00
Total	4215174.00

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

SL No.	Name & Designation	Out standing 01.04.21	Date Of Payment	Amount Paid during the year(Rs.)	Total	Date of Adjustment	Amount Adjusted during the year(Rs.)	Outstanding Advances As on 31.03.22	Purpose
	Unclassified OB Up to 2013-17	4215174.00	-	0.00	4215174.00	-	0.00	4215174.00	
	2021-22								
1	Harihar Jena,Peon	0.00	03.04.21	10000.00	10000.00	03.2.22	10000.00	0.00	Salary
2	Ramachandra Behera,Sweeper	0.00	03.05.21	10000.00	10000.00	05.11.21	10000.00	0.00	Salary
3	Soumyashree Mishra,Demon In Zoology	0.00	07.12.21	10000.00	10000.00	03.03.22	10000.00	0.00	Salary
4	Anil Ku Ojha,Demon In Botany	0.00	07.08.21	12000.00	12000.00	04.01.22	12000.00	0.00	Salary
5	Bhagaban Behera,Peon	0.00	11.06.21	10000.00	10000.00	05.11.21	10000.00	0.00	Salary
6	Satyanan	0.00	11.06.21	10000.00	10000.00	05.11.21	10000.00	0.00	Salary

	da Mallick ,Lab Attd In Chem								
	Total	4215174.00	0.00	62000.00	4277174.00	0.00	62000.00	4215174.00	
There is no advance outstanding during the period of audit									

PARA: 9 GRANTS

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2021-2022

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	01-04-2021	107988.74	78091354.00	78199342.74	78091354.00	31-03-2022	107988.74	GIA Salary
2	01-04-2021	0.00	6557008.00	6557008.00	6557008.00	31-03-2022	0.00	GIA-17 Salary
3	01-04-2021	1290268.14	24037.00	1314305.14	0.00	31-03-2022	1314305.14	UGC
4	01-04-2021	3302376.30	25639916.00	28942292.30	25521017.70	31-03-2022	3421274.60	IDP
5	01-04-2021	786297.00	8126.00	794423.00	794423.00	31-03-2022	0.00	RUSA
6	01-04-2021	15000.00	0.00	15000.00	0.00	31-03-2022	15000.00	SPOKEN TUTORIAL
7	01-04-2021	2500000.00	1000000.00	3500000.00	0.00	31-03-2022	3500000.00	INFRASTRUCTURE GRANT
8	01-04-2021	1013837.00	4554412.00	5568249.00	4789476.00	31-03-2022	778773.00	BLOCK GRANT SALARY
	GRAND TOTAL	9015767.18	115874853.00	124890620.18	115753278.70		9137341.48	

Comments :	
Year wise break-up of Outstanding Grant As on 31.03.2022	
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	4500900.70
2021-22	1142935.30
TOTAL	9137341.48

Further in Previous audit report the Rusa grant actual balance was not correctly incorporated in audit. Actually we have verified the cash book along with the grant position and found that the actual amount was Rs. 786297.00. Hence the same has been included in current audit report resulting an amount of Rs.35752.00 increased as opening balance in grant position.

DETAILS OF RUSA GRANT RECEIVED FOR THE YEAR 2021-22			
S.L.NO	Date	PURPOSE	AMOUNT
2	30.06.21	Interest	5946.00
3	30.08.21	Interest	2180.00
		Total	8126.00

DETAILS OF RUSA GRANT EXPENDITURE FOR THE YEAR 2021-22			
S.L.NO	Date	PURPOSE	AMOUNT
4	03.10.21	Pledge To Executive Engineer R&B , Charbatia For Tile Work	405716.00
5	05.10.21	Pledge To Executive Engineer R&B , Charbatia For Tile Work	194284.00
6	10.11.21	Surrender To Rusa	194423.00
		TOTAL	794423.00

DETAILS OF UGC GRANT RECEIVED FOR THE YEAR 2021-22			
S.L.NO	Date	PURPOSE	AMOUNT
1	11.06.21	Interest	6152.00
2	08.09.21	Interest	6199.00
3	11.12.21	Interest	5972.00
4	09.03.22	Interest	5714.00
		Total	24037.00

DETAILS OF IDP GRANT RECEIVED FOR THE YEAR 2021-22			
S.L.NO	Date	PURPOSE	AMOUNT
1	01.04.21	Interest	26254.00
2	01.07.21	Interest	25148.00
3	21.09.21	IDP Grant	12760500.00
4	30.09.21	Interest	38056.00

5	01.01.22	Interest	29458.00
6	01.03.22	IDP Grant	12760500.00
		Total	25639916.00
DETAILS OF IDP GRANT EXPENDITURE FOR THE YEAR 2021-22			
S.L.NO	Date	PURPOSE	AMOUNT
1	04.10.21	Pledge To Executive Engineer R&B , Charbatia For Constrction Work	12760500.00
2	11.11.21	Bank Charges	17.70
3	09.10.20	Pledge To Executive Engineer R&B , Charbatia For Constrction Work	12760500.00
		Total	25521017.70
DETAILS OF INFRASTRUCTURE GRANT RECEIVED FOR THE YEAR 2021-22			
S.L.NO	Date	PURPOSE	AMOUNT
1	30.03.22	Infrastructure Grant	1000000.00
		Total	1000000.00
<p>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.</p>			

PARA: 10 UTILISATION CERTIFICATE

Baba Bhairabananda Mahavidyalaya, Chandikhol - 2021-2022

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2021	7516354.50	0.00	7516354.50	0.00	31-03-2022	7516354.50	UGC
2	01-04-2021	17204914.00	794423.00	17999337.00	0.00	31-03-2022	17999337.00	RUSA
3	01-04-2021	14907254.70	25521017.70	40428272.40	0.00	31-03-2022	40428272.40	IDP
4	01-04-2021	500000.00	0.00	500000.00	0.00	31-03-2022	500000.00	Lab Grant
5	01-04-2021	588525.00	0.00	588525.00	0.00	31-03-2022	588525.00	SMART CLASS
6	01-04-2021	10000.00	0.00	10000.00	0.00	31-03-2022	10000.00	SPOKEN TUTORIAL
	GRAND	40727048.2	26315440.7	67042488.9	0.00		67042488.9	

TOTAL	0	0	0	0	0
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Comments :	
Year wise break-up of Outstanding UC As on 31.03.2022	
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
2021-22	26315440.7
TOTAL	67042488.90
<p>It may be noticed from the above table that Rs.67042488.90 was outstanding towards UC for submission as on 31.03.2022. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.</p>	

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 2021-22 is furnished below:-

Opening Balance as on 1.4.2021	-95544.00
Fees & Fines Collected	136156.00
Total	40612.00
Deposited	142115.00
Balance to be Deposit As on 31.03.2022	-101503.00

From the above it would be seen that an amount of Rs.101503.00 has been excess deposit towards Fees & Fines during the period 2021-22.

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

Challan No./date	Amount(Rs)	Name of the Treasury
1323/23.3.22	55660.00	Sub Treasury,Darpan
1332/23.3.22	86455.00	Sub Treasury,Darpan
TOTAL	142115.00	

The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2021-22 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

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

DCB Position Of Fees & Fines is furnished Below (2021-22):-
(A) Position of Tuition fees:-

CATEGORY	GENERAL BOYS	T. F per Stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year Arts	130	130 x 8	1040.00	12480.00
.+2 2nd year Arts	58	58 x 8	464.00	5568.00
.+2 1st Year Science	89	89x 9	801.00	9612.00
.+2 2nd year Science	54	54 x 9	486.00	5832.00

.+2 1st year Commerce	37	37 X 8	296.00	3552.00
.+2 2nd year Commerce	39	39X 8	312.00	3744.00
.+3 1st year Arts	81	81 x 9	729.00	8748.00
.+3 2nd Year Arts	86	86 x 9	774.00	9288.00
.+3 3rd year Arts	73	73x 9	657.00	7884.00
.+3 1st year Science	80	80 x 10	800.00	9600.00
.+3 2nd year Science	68	68x 10	680.00	8160.00
.+3 3rd year Science	69	69x 10	690.00	8280.00
.+3 1st year Commerce	74	74X 9	666.00	7992.00
.+3 2nd year Commerce	50	50 X 9	450.00	5400.00
.+3 3rd year Commerce	51	51X 9	459.00	5508.00
TOTAL	1039		9304.00	111648.00

(B)Position of Admission fees:-

CATEGORY	Total Student	Admission fee per Stream	Total Admission Fee
.+2 1st year Arts	379	379 x 8	3032.00
.+2 2nd year Arts	252	252 x 8	2016.00
.+2 1st Year Science	189	189 x 9	1701.00
.+2 2nd year Science	124	124x 9	1116.00
.+2 1st year Commerce	65	65 X 8	520.00
.+2 2nd year Commerce	66	66 X 8	528.00
.+3 1st year Arts	255	255 x 9	2295.00
.+3 2nd Year Arts	248	248 x 9	2232.00
.+3 3rd year Arts	253	253x 9	2277.00
.+3 1st year Science	217	217x 10	2170.00
.+3 2nd year Science	201	201x 10	2010.00
.+3 3rd year Science	210	210 x 10	2100.00
.+3 1st year Commerce	115	115X 9	1035.00
.+3 2nd year Commerce	80	80 X 9	720.00
.+3 3rd year Commerce	84	84X 9	756.00
TOTAL	2738		24508.00
TOTAL (A +B)	136156.00		

PARA: 14 AUDIT OF EXPENDITURE

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

Details of Development Fund Expenditure as on 31.03.22		
SI No	Purpose	Amount
1	Management Salary	4345348.00
2	Bank Charges	1599.41
3	Repair & Maintenance	540060.00
4	News Paper	10550.00
5	Contingency	12433.00
6	Construction Work Of Pedstal Stand	226635.00
7	Maintainance & Colour Work OF Hostel	58704.00
8	Renovation Work In Lab	161249.00
9	Pledge To BDO Badchana towards tile work	286032.00
10	Pledge To Executive Engineer Charbatia towards Construction Work	193275.00
11	Pledge To Executive Engineer Charbatia towards Fixing Work	59273.00
12	TA	83940.00
13	Xerox & Printing	14868.00
14	Refund of admission Fees	142300.00
15	Advertisement	26630.00
16	Electricity Bii	439065.00
17	Telephone/Internet Bill	10489.00
18	Wooden Table Purchase	49560.00
19	Purchase Of Lab Equipment	11399.00
20	Office Stationary	22120.00
21	Inverter Purchase	12200.00
22	EPF(Employer Share)	190921.00
23	EPF(Admin charges)	8247.00
24	Purchase Of Computer	13251.00
25	Campus Cleaning	18440.00
26	Table Purchase	2800.00
27	Purchase Of Display Tank	108411.00
28	Legal Fees	20000.00
29	Purchase Of Calculator	2500.00
30	Refreshment	14500.00

31	Rack Purchase	33132.00
32	Barcode Purchase	15400.00
33	Office Accessories	53639.00
34	Purchase Of Pump Set	1949.00
35	Purchase Of Watch	2090.00
	Total	7193009.41

PARA: 15 AUDIT ON WORKS

15.1 -

AUDIT ON WORKS

College construction of Pedstral Stand and Renovation Of Lab: 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 2021-22 .

The Details of construction work is furnished below.

Details of construction work during the period of Audit for the F.Y. 2021-22					
SI No	Particulars	Bill Amount	Deduction of Royalty	Deduction of Labour Cess	Net Bill Value
1	Constrction Of Pedstal Stand	226635.00	4178.00	2266.00	1393642.00
2	Renovation Of Lab	161249.00	3766.00	1612.00	1393642.00
3	Colour Work OF Hostel	58704.00	0.00	0.00	1393642.00
	TOTAL	446588.00	7944.00	3878.00	4180926.00
	Deposit during the year		7944.00	3878.00	
	Outstanding As on 31.03.2022		0.00	0.00	

Notes:-From scrutiny wrt.paid vouchers it clear concludes that an amount of Rs.3878.00 is deposited towards Labour Cess & an amount of Rs.7944 is deposited towards royalty during the financial year 2021-22.

Further An amount Of Rs.26659580.00 has been pledged to various govt bodies during the period of Audit,Which

Are furnished Below.

Details Of Constrction Work Pledged to Govt Authorites During the period 2021-22		
SI No.	Particulars	Amount
1	Pledge To BDO Badchana towards tile work(College Fund)	286032.00
2	Pledge To Executive Engineer Charbatia towards Construction Work(College Fund)	193275.00
3	Pledge To Executive Engineer Charbatia towards Fixing Work(College Fund)	59273.00
4	Pledge To Executive Engineer R&B , Charbatia For Tile Work(Rusa Grant)	405716.00
5	Pledge To Executive Engineer R&B , Charbatia For Tile Work(Rusa Grant)	194284.00
6	Pledge To Executive Engineer R&B , Charbatia For Constrction Work(IDP Grant)	12760500.00
7	Pledge To Executive Engineer R&B , Charbatia For Constrction Work(IDP Grant)	12760500.00
	Total	26659580.00

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 2021-22								
CATEGOR Y	SANCTIO N STREN GTH	GENERAL		S.C		S.T		Actual TOTAL
		BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
.+2 1st year Arts	256	130	169	35	26	11	8	379
.+2 2nd year Arts	256	58	118	35	26	9	6	252
.+2 1st year Science	192	89	71	15	9	3	2	189
.+2 2nd year Science	192	54	55	8	5	2	0	124
.+2 1st yaer commerce	128	37	23	2	0	2	1	65
.+2 2nd year commerce	128	39	22	2	0	2	1	66
.+3 1st year Arts	256	81	108	27	17	8	14	255
.+3 2nd year Arts	256	86	103	23	19	6	11	248
.+3 3rd year Arts	256	73	120	25	20	9	6	253
.+3 1st year Science	224	80	100	17	17	0	3	217
.+3 2nd year Science	224	68	94	18	15	5	1	201
.+3 3rd year Science	224	69	90	21	23	3	4	210
.+3 1ST Year commerce	192	74	35	0	1	2	3	115
.+3 2nd Year commerce	192	50	23	2	2	1	2	80
.+3 3rd Year Commerce	192	51	27	1	3	1	1	84

TOTAL	3168	1039	1158	231	183	64	63	2738
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18.2 - Abstract position of Staff Strength:-

STAFF POSITION 2021-22						
Teaching Staff						
Sl. No.	Subject	Sanction Staff	GIA	GIA 17	GIA 18	MP
1	English	4	3	0	0	1
2	Odia	6	3	0	2	1
3	History	4	3	0	1	0
4	Political Science	4	3	0	1	0
5	Economics	4	2	1	1	0
6	Sociology	4	1	1	0	2
7	Education	2	2	0	0	0
8	Physics	4	2	1	0	1
9	Chemistry	4	2	1	0	1
10	Math	4	2	0	2	0
11	commerec	6	2	0	2	2
12	sanskrit	3	1	0	1	1
13	Botany	1	0	0	1	0
14	Zoology	3	2	0	1	0
15	Geology	1	0	0	0	1
16	Demonstrator	17	5	0	0	12
17	PET	1	0	0	1	0
18	Anthropology	4	1	0	0	3
19	phylosophy	1	1	0	0	0
	TOTAL	77	35	4	13	25
Non-Teaching Staff 2021-22						
Sl. No.	Position	Sanction Staff	GIA	GIA 17	GIA 18	MP
1	ASST Librarian	2	0	0	0	2
2	LAB Asst	1	0	1	0	0
3	Jr.Clerk	7	1	3	0	3
4	Lady Attnnd	3	0	0	0	3
5	DEO	2	0	0	0	2
6	Peon	5	1	1	0	3
7	Sweeper	3	0	0	0	3

8	Lab. Attendant	10	2	3	0	5
9	Lib-Attnd	1	0	0	0	1
10	Store Keeper	2	0	2	0	0
11	Gardener	1	1	0	0	0
12	Night watchman	4	0	1	0	3
	TOTAL	41	5	11	0	25

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

Details Of GIA Salary Statement YEAR 2021-22							
SL NO	NAME & DESIGNATION	Gross salary	GPf	PT	IT	TOTAL DEDUCTION	NET SALARY
1	Sanghamitra Sahoo, Lect. in Anthi	1066702.00	240000.00	2500.00	47154.00	289654.00	777048.00
2	Gyaneder Kumar Behuria, Lect. in Dem	327600.00	0.00	800.00	2000.00	2800.00	324800.00
3	Gayan Ranan Behera, DEM	1075348.00	150000.00	2500.00	28788.00	181288.00	894060.00
4	Sitanath Routray, LECT. IN .Demo	10569600.00	180000.00	2500.00	37848.00	220348.00	10349252.00
5	Bhikari Charan Routray, Lect. in. demo	10569600.00	180000.00	2500.00	37848.00	220348.00	10349252.00
6	Charan Sebak Spathy, LECT. IN. Demo	10569600.00	180000.00	2500.00	53448.00	235948.00	10333652.00
7	Surya narayan mohanty, Lect. in. Chem	1498241.00	120000.00	2500.00	139879.00	262379.00	1235862.00
8	bijaya kumar samal, lect. in. math	1496012.00	240000.00	2500.00	136478.00	378978.00	1117034.00
9	jachindra kumar rout, le	1412531.00	210000.00	2500.00	100078.00	312578.00	1099953.00

	ct.in.eng						
10	Birendra Kumar Mishar,LECT.in.Chem	3649516.00	900000.00	2500.00	766583.00	1669083.00	1980433.00
11	Bimal Chandra Malick,lect.in.Eng	1453180.00	240000.00	2500.00	102386.00	344886.00	1108294.00
12	Mathuri Behera,Lect.in.Edu	1437968.00	300000.00	2500.00	171746.00	474246.00	963722.00
13	Prassan Kumar Mohapatra,Lect.In.Eco	1555707.00	170000.00	2500.00	171440.00	343940.00	1211767.00
14	Ranju Sahoo,Lect.in.Zoology	1543167.00	360000.00	2500.00	165941.00	528441.00	1014726.00
15	Sanjaya Kumar RAY,Lect.in.Pol.Sc	1371599.00	240000.00	2500.00	147352.00	389852.00	981747.00
16	SANTOSH Kumar Senapathy,LECT in Pol.Sc	1515068.00	310000.00	2500.00	125601.00	438101.00	1076967.00
17	Ramachandra Mohanty,Lect.in.Edu	3121583.00	140000.00	2200.00	650001.00	792201.00	2329382.00
18	Manoj Kumar Das,Lect.in.Hist	7481766.00	240000.00	2500.00	2174062.00	2416562.00	5065204.00
19	Benudhar Samal,Lect.in.Phy	1456020.00	180000.00	2500.00	168693.00	351193.00	1104827.00
20	Dologobida Patra,Lect.in.Eng	775405.00	77540.00	2500.00	0.00	80040.00	695365.00
21	Nirakar Patra,Lect.in.Hist	775405.00	77540.00	2500.00	13350.00	93390.00	682015.00
22	Rekha RANI Khuntia,Lect.in.Hist	775405.00	77540.00	2500.00	15684.00	95724.00	679681.00
23	Niranjan Behara,Lect.IN.Phil	775405.00	77540.00	2500.00	15684.00	95724.00	679681.00
24	Sanjaya Behera	478235.00	47827.00	1600.00	0.00	49427.00	428808.00

	,Lect.in.Phy						
25	Gitanjali Set hy,lect.in.Sa ns	775405.00	77540.00	2500.00	17541.00	97581.00	677824.00
26	Himansu Charan SAH OO,LECT inSoc	756597.00	75659.00	2500.00	0.00	78159.00	678438.00
27	Mutikanta N ayakLect.in. Zoology	756597.00	75659.00	2500.00	0.00	78159.00	678438.00
28	Patitapaban a Das,LECT. IN.Math	775405.00	77540.00	2500.00	0.00	80040.00	695365.00
29	Laxmidhar S amal,Lect.in. com	775405.00	77540.00	2500.00	15684.00	95724.00	679681.00
30	Promod Das, LECT.IN.Eco	775405.00	77540.00	2500.00	15684.00	95724.00	679681.00
31	Sukhesini Samal,Lect .in.Odia	1315260.00	144000.00	2500.00	128130.00	274630.00	1040630.00
32	Sridhar Barik ,Lab.ATTND	550158.00	106000.00	2500.00	0.00	108500.00	441658.00
33	Akhok Kumar Das,Lab Attnd	531853.00	96000.00	2500.00	0.00	98500.00	433353.00
34	Bishnu Chnadra Behera ,Gardneer	517610.00	72000.00	2500.00	0.00	74500.00	443110.00
35	Pradeep Kumar khilar ,Peon	524124.00	60000.00	2500.00	0.00	62500.00	461624.00
36	Satyabhama Das,jRClerk	364476.00	36451.00	2500.00	0.00	38951.00	325525.00
37	Nibedita Sw ain,Lect.in.P ol.Sc	775405.00	77540.00	2500.00	0.00	80040.00	695365.00
38	Subrat Kumar Prad han,Lect.in. COM	775405.00	77540.00	2500.00	0.00	80040.00	695365.00
39	Dalinibala S amal,Lect.in. Odia	685793.00	68579.00	2500.00	0.00	71079.00	614714.00
40	Biranchi Kumar	685793.00	68579.00	2500.00	0.00	71079.00	614714.00

	Nayak						
	TOTAL	78091354.00	6206154.00	97100.00	5449083.00	11752337.00	66339017.00

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

Details OF GIA 17 Salary Statement Year 2021-22				
SL NO	NAME & DESIGNATION	GROSS SALARY	PT	NET SALARY
1	Dillip Kumar Nayak,LECT.inECo	670244.00	2500.00	667744.00
2	Sujata Senapati,Lect.In.Soc	670244.00	2500.00	667744.00
3	Prutiraj Nayak,Demo in Phy	636632.00	2500.00	634132.00
4	Pribrata Panda,Lab.Asst	636632.00	2500.00	634132.00
5	Manoranjan Sahoo,St.KEEPER	370066.00	1675.00	368391.00
6	Trusar Ranjan Nayak,ST.keeper	370066.00	1675.00	368391.00
7	Ramchandra Biswal,Jr.Clerk	335878.00	1675.00	334203.00
8	Ratikanta Swain,Jr Clerk	335878.00	1675.00	334203.00
9	Harihar jena,Peon	297752.00	1675.00	296077.00
10	Kul bahadur,Watchman	297752.00	1675.00	296077.00
11	Tapan barik, jr Clerk	335878.00	1675.00	334203.00
12	Nishi Kanta DAS,Lect .in.Chem	670244.00	2500.00	667744.00
13	Ashok Biswa ,Lab .Attnd	309914.00	1675.00	308239.00
14	Trilochana Singh,Lab .Attnd	309914.00	1675.00	308239.00
15	Narayan Muduli,Lab.Attnd	309914.00	1675.00	308239.00
	TOTAL	6557008.00	29250.00	6527758.00

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

Details Of GIA 18 Salary Statement Year 2021-22				
SL NO	NAME & DESIGNATION	GROSS SALARY	PT	NET SALARY
1	AMBIKA Prasad,Lect.Bot	378948.00	2500.00	376448.00
2	Omm Prakash Sahoo,Lect.in.math	378948.00	2500.00	376448.00
3	Swornaprava Routray,Lect.in.Odia	378948.00	2500.00	376448.00
4	Swoumay Parida,Lect Zoology	378948.00	2500.00	376448.00
5	Satya Prakash rout,LECT.In.Math	378948.00	2500.00	376448.00
6	SalilaRajanadna Mohanty ,Lect Hist	378948.00	2500.00	376448.00
7	Dillip Kumar Nayak ,Lect .in.Eco	378948.00	2500.00	376448.00
8	Sagarika Mohapatra,Lect .In.Sans	378948.00	2500.00	376448.00
9	Chinimyeerout,Lect.In.Pol.Sc	378948.00	2500.00	376448.00
10	Tapan Kumar Jena Lect .IN Com	378948.00	2500.00	376448.00
11	Bijaya ketana Samal ,Lect .In.ODIA	378948.00	2500.00	376448.00
12	Dharani Dhara Moharana ,LECT.IN.Com	378948.00	2500.00	376448.00
13	Ananda Prasad Tripathy ,P.E.T	242100.00	1500.00	240600.00
	TOTAL	4789476.00	31500.00	4757976.00

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

Details Of management Salary Statement YEAR 2021-22				
SL NO	NAME & DESIGNATION	Gross salary	EPF	NET SALARY
1	Nabajyoti Biswal,Lect.in.Eng	160050.00	6576.00	153474.00
2	Mousumi Mishra ,Lect.in.Anth	162450.00	6576.00	155874.00
3	Bhagyashree Jena,LECT.IN.Chem	160050.00	6576.00	153474.00

4	Maitree Maity,Lect.in.Phy	176850.00	8736.00	168114.00
5	Ayusman Samal,Lect.in.Com	107250.00	5664.00	101586.00
6	Swarnalata Nayak,LeCT.IN.Com	107250.00	5664.00	101586.00
7	Snigharani Samal,Lect.in.SOC	107250.00	5664.00	101586.00
8	Dipteemayee Nayak,Lect.In.Odia	107250.00	5664.00	101586.00
9	Anil Kumar OJHA,demo	80220.00	4320.00	75900.00
10	Subhansu SEKHAR baral,demo	80220.00	4320.00	75900.00
11	Biswajit Mishra,Demo	80220.00	4320.00	75900.00
12	Shyam sundra Behera,Lect.in.Sans	107250.00	5664.00	101586.00
13	Souma Ranjan Nayak ,lect.in.Geology	104250.00	5400.00	98850.00
14	Elora Pritipuspa ,Demo	92250.00	1950.00	90300.00
15	Sarmista Panda,Lect,in,Anthi	104250.00	5400.00	98850.00
16	Sugandha Sahoo,Librarian	86220.00	4860.00	81360.00
17	Soumyamayee Mishra ,Demo	80220.00	4320.00	75900.00
18	Sumitra Pradhan ,Lady Attnd	98700.00	4644.00	94056.00
19	Sagarika Pal,Lady.ATTND	89100.00	4548.00	84552.00
20	Ramcharan Behera,Sweepr	90300.00	4524.00	85776.00
21	Ramakanta Sahoo,peon	77700.00	4032.00	73668.00
22	Bhagaban Behera,Peon	77700.00	4032.00	73668.00
23	Jayanta Kumar bal,Peon	77700.00	4032.00	73668.00
24	Gangadhar Samal,deo	114750.00	6588.00	108162.00
25	Satyananda Mallik,Lab.ATTND	81900.00	4032.00	77868.00
26	Debendranath Samal,Lab .Attnd	81900.00	4032.00	77868.00

27	Laxmidhar Khuntia,LIB.Attnd	65700.00	3720.00	61980.00
28	Kanhu Nayak.Jr Clerk	76350.00	4164.00	72186.00
29	Soumya Ranjan Moharana,Jr clark	76350.00	4164.00	72186.00
30	Rukmani Panda ,Lady Attnd	97500.00	4548.00	92952.00
31	Tapan KUMAR Biswal,Deo	92910.00	4620.00	88290.00
32	Jitendra Gochayat,Sweeper	89100.00	4524.00	84576.00
33	Manas Ranjan Biswal,demo	80220.00	4320.00	75900.00
34	Pabitra Mohan Jena,Librarian	80220.00	4320.00	75900.00
35	Balaram SINGH,Lect. in.Comp.Sc	104046.00	5664.00	98382.00
36	Barun Bal.Lect.in.Anthi	104046.00	5664.00	98382.00
37	Sarita Swain,Demo	77220.00	3408.00	73812.00
38	Abinash Nayak,Lab .Attnd	59700.00	3084.00	56616.00
39	Panchanan Sahoo,LAB.attnd	59700.00	3084.00	56616.00
40	Manasi Mohanty,Demo	77220.00	3408.00	73812.00
41	Charulata Nayak,Demo	77220.00	3408.00	73812.00
42	Abhipsa Behuria,Demo	77220.00	3408.00	73812.00
43	Amrit Nayak,Lab.ATTND	59700.00	3240.00	56460.00
44	Bharat Samal,Watchman	56100.00	2880.00	53220.00
45	Subhash Chandra Rout,Jr.Clerk	70350.00	3600.00	66750.00
46	Muralidhar Samal,Watchman	53000.00	0.00	53000.00
47	Surendranath Mohanty,Watcman	65000.00	0.00	65000.00
48	Sambit Rout,Demo	19516.00	0.00	19516.00
49	OmmPRAKASH Bal,Demo	19516.00	0.00	19516.00
50	Prakash Behera,Sweeper	14194.00	0.00	14194.00

	TOTAL	4345348.00	207366.00	4137982.00
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PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - General Remarks:-

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 2021-22						
SL NO	WAGE OF MONTH	DATE OF DEPOSITE	EMPLOYER SHARE	EMPLOYEE SHARE	ADMIN CHARGES	TOTAL
1	Apr-21	12.5.21	15745.00	15846.00	729.00	32320.00
2	May-21	18.6.21	14863.00	14266.00	594.00	29723.00
3	Jun-21	13.7.21	14031.00	14266.00	594.00	28891.00
4	Jul-21	10.8.21	14863.00	14266.00	594.00	29723.00
5	Aug-21	15.9.21	14863.00	14266.00	594.00	29723.00
6	Sep-21	11.10.21	16577.00	15846.00	729.00	33152.00
7	Oct-21	18.11.21	16577.00	15846.00	729.00	33152.00
8	Nov-21	7.12.21	16577.00	15846.00	729.00	33152.00
9	Dec-21	15.1.22	16577.00	15846.00	729.00	33152.00
10	Jan-22	14.2.22	16564.00	15846.00	717.00	33127.00
11	Feb-22	15.3.22	16564.00	15846.00	717.00	33127.00
12	Mar-22	13.4.22	17120.00	16326.00	792.00	34238.00
TOTAL			190921.00	184312.00	8247.00	383480.00

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.

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