Audit Report No:-811211/AR/2024-2025-SUNDARGARH

AUDIT REPORT

On the Accounts of

Sarbati Devi Womens College, Rajgangpur

for

2023-2024

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT,SUNDARGARH

LOCAL FUND AUDIT, SUNDARGARH, ODISHA

CATEGORY : Aided College

Audit Report No : 811211/AR/2024-2025-SUNDARGARH

Sarbati Devi Womens College, Rajgangpur,District:-SUNDARGARH

PARA: 1 **TITLE SHEET**

1	Name of the Institution :	**Sarbati Devi Womens College, Rajgangpur**
2	Year of Accounts under Audit :	**2023-2024**
3	Name of the Local Authority during the year of A/Cs :	BIPIN CHOUDHURY,PRINCIPAL IC,READER IN EDUCATION,FROM 01.05.2021 TO 30.04.2024
	Name of the Local Authority at the time of Audit :	DR.SASMITA LENKA,PRINCIPAL IC,LECT IN EDUCATION,FROM 01.05.2024 TO CONTINUING TILL DATE.
4	Duration of Audit :	11-12-2024 To 17-12-2024 (Mandays Consumed :-)
5	Name of the Auditors :	N.AGARWALA AND ASSOCIATES 315097E - Lead Auditor
6	Name of the Reviewing Officer :	ARAKHITA BHUE(Audit Superintendent)
7	Entry Conference Date :	
8	Exit Conference Date :	
9	Name of the District Audit Officer :	FANINDRA KUMAR TANDI
10	Date of approval of report by District Audit Officer :	15-03-2025

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Sarbati Devi Womens College, Rajgangpur							0		

PARA: 2 **PHYSICAL VERIFICATION**

Slno	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	Fee Collection Receipt book	11.12.2024	19 NOS	19 NOS	78	No Discrepancies
2	Cash in hand	11.12.2024	3051.00	3051.00	81	No

	Plus Three General					Discrepancies
3	Miscellaneous Receipt Books	11.12.2024	NIL	NIL	NA	No Discrepancies
4	ServicePostage Stamps	11.12.2024	NIL	NIL	NA	No Discrepancies
5	Measurement Books	11.12.2024	NIL	NIL	NA	No Discrepancies
6	Cash in hand Plus Two General	11.12.2024	9255.00	9255.00	54	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 2024-25 of the Sarbati Devi Womens College,Rajgangpur was found cash of Rs.9255.00 & Rs.3051.00 which is recorded as Rs.9255.00 & Rs.3051.00 in the same General Cash Book on 11/12/2024.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 11/12/2024.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2023-24.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.

Retention of cash for more than Rs.1000.00 is objectionable to kept in college chest instead of deposit the same in bank daily basis, however the principal is suggested not to kept any liquid cash in college.

PARA: 3 **LIST OF VERIFIED RECORDS**

A : List Of Verified Records/Register	
Slno	**List Records/Register**
1	F.D.R
2	Library stock register
3	Stock register of stationery articles.
4	Stock register of M.R forms.
5	Pay acquittance roll of M.P staff.
6	Pay acquittance roll of D.P staff.
7	Paid vouchers

8	Counter foils of cheques
9	Bank Draft & cheque register.
10	Book of Drawal
11	Misc. receipt books.
12	Daily collection Registers.
13	Fee collection receipt books
14	Bank Pass Book
15	General Cash Book
16	H.S.S. cash book
17	Service books.
B : List of Records/Registers not Produced to Audit	
Slno	**List Records/Register**
C : List of Records/Registers not Maintained	
Slno	**List Records/Register**
1	Construction cash book
D : List of Records/Registers not Required	
Slno	**List Records/Register**
1	Acquittance roll of scholarship
2	Work Case Records

Comments

Consequence of non-maintenance of prescribed Records & Registers:

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

Audit Compliance Register:

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

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

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

Annual Abstract registers of Receipt & Expenditure

It is vital for asserting financial status of the college.

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

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

Asset Registers:

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

Property Register:

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

Lon Register:

It is significant for loan recovery procedural.

Dead stock Register:

Dead stock Register is not maintained properly.

Non-maintenance of cashbooks in CAPA format

It is worthwhile to point out here that as per letter no-6388/HE Dt 16.03.2016 of Deptt of Higher Education ,Govt of Odisha ,.all the cashbooks in Aided Colleges should be maintained in CAPA format . But , no cashbook in this College has been maintained in CAPA format during the year under Audit .The Principal is therefore suggested to follow the said Instructions of Director,Higher Education & maintain the cashbooks accordingly .

PARA: 4 **FINANCIAL POSITION**

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	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	UGC	01-04-2023	63847.00	945.00	64792.00	0.00	31-03-2024	64792.00	31-03-2024	64792.00	0.00	
2	PLUS THREE UNIVERSITY	01-04-2023	237518.94	200107.33	437626.27	337689.03	31-03-2024	99937.24	31-03-2024	99937.24	0.00	
3	PLUS THREE SAMS	01-04-2023	66597.65	36870.00	103467.65	649.00	31-03-2024	102818.65	31-03-2024	102818.65	0.00	
4	PLUS THREE NSS	01-04-2023	21912.47	12200.00	34112.47	23935.00	31-03-2024	10177.47	31-03-2024	10177.47	0.00	

5	LADIES HOSTEL	01-04-2023	3018410.41	3365596.00	6384006.41	4828306.50	31-03-2024	1555699.91	31-03-2024	1555699.91	0.00	
6	NCC	01-04-2023	146869.99	44070.00	190939.99	3368.00	31-03-2024	187571.99	31-03-2024	187571.99	0.00	
7	RED CROSS	01-04-2023	63465.66	9689.00	73154.66	13352.50	31-03-2024	59802.16	31-03-2024	59802.16	0.00	
8	PLUS TWO EXAM	01-04-2023	119912.64	94804.00	214716.64	90617.00	31-03-2024	124099.64	31-03-2024	124099.64	0.00	
9	IDP	01-04-2023	172451.00	12757423.00	12929874.00	7905596.00	31-03-2024	5024278.00	31-03-2024	5024278.00	0.00	
10	PLUS TWO NSS	01-04-2023	41421.50	10974.00	52395.50	6800.50	31-03-2024	45595.00	31-03-2024	45595.00	0.00	
11	MO COLLEGE ABHIJAN	01-04-2023	0.00	5024900.00	5024900.00	0.00	31-03-2024	5024900.00	31-03-2024	5024900.00	0.00	
12	PLUS TWO GENERAL	01-04-2023	4124436.79	8040176.00	12164612.79	2962842.58	31-03-2024	9201770.21	31-03-2024	9201770.21	0.00	
13	PLUS THREE GENERAL	01-04-2023	11173846.69	7324360.00	18498206.69	4805769.80	31-03-2024	13692436.89	31-03-2024	13692436.89	0.00	
14	CURRENT CASH BOOK	01-04-2023	9770502.38	27478598.89	37249101.27	35065096.03	31-03-2024	2184005.24	31-03-2024	2184005.24	0.00	
	GRAND TOTAL		**29021193.12**	**64400713.22**	**93421906.34**	**56044021.94**		**37377884.40**		**37377884.40**	**0.00**	

Comments

Cash Book Wise Details of Closing Balance As on 31.03.24

S.l.no	Cash Book	In Cash	In Bank	Total
1	Plus Three SAMS	0.00	102818.65	102818.65
2	Plus Three NSS Cash Book	0.00	10177.47	10177.47
3	NCC Cash Book	0.00	187571.99	187571.99
4	Plus Two Exam Cash Book	0.00	124099.64	124099.64
5	Ladies Hostel Cash	0.00	1555699.91	1555699.91

	Book			
6	Plus Three Exam	0.00	99937.24	99937.24
7	Red Cross Cash Book	0.00	59802.16	59802.16
8	UGC Cash Book	0.00	64792.00	64792.00
9	Plus Two General Cash Book	9880.00	9191890.21	9201770.21
10	Plus Three General Cash Book	17101.00	13675335.89	13692436.89
11	Current Cash Book	0.00	2184005.24	2184005.24
12	IDP	0.00	5024278.00	5024278.00
13	Plus Two Nss	0.00	45595.00	45595.00
14	Mo College	0.00	5024900.00	5024900.00
	TOTAL	**26981.00**	**37350903.40**	**37377884.40**

Head-Wise Details Of Receipt & Payment Of S.D. Women's College,Rajgangpur For the Year 2023-24

Sl No.	Particulars	Opening Balance as on 01.04.23	Receipts for 2023-24	Total	Payment for 2023-24	Closing Balance as on 31.03.24
I	**Govt Grant (Recurring)**					
1	GIA Salary	0.00	16688539.00	16688539.00	16688539.00	0.00
2	GIA-17 Salary	162552.00	8022108.00	8184660.00	8022108.00	162552.00
	TOTAL	**162552.00**	**24710647.00**	**24873199.00**	**24710647.00**	**162552.00**
II	**Govt Grant (Non Recurring)**					
1	UGC	63847.00	945.00	64792.00	0.00	64792.00
2	IDP	172451.00	12757423.00	12929874.00	7905596.00	5024278.00
3	Lab Equipment Grant	1000000.00	0.00	1000000.00	1000000.00	0.00
4	Infrastructure Grant	3000000.00	1750000.00	4750000.00	3000000.00	1750000.00
	TOTAL	**4236298.00**	**14508368.00**	**18744666.00**	**11905596.00**	**6839070.00**
III	**Other Than Grants**					
1	Self Defence	0.00	162158.00	162158.00	121814.00	40344.00
2	Hockey Worldcup	25000.00	0.00	25000.00	25000.00	0.00
3	Sports Grant	80000.00	0.00	80000.00	0.00	80000.00
4	IYDP	0.00	1300000.00	1300000.00	1300000.00	0.00

5	Odia preneur	0.00	1500.00	1500.00	1500.00	0.00
6	Sports & cultural	0.00	25000.00	25000.00	25000.00	0.00
	TOTAL	**105000.00**	**1488658.00**	1593658.00	**1473314.00**	120344.00
IV	**Income From Internal Sources**					
1	Fees & Fines(Admission fee)	-2887.00	18859.00	15972.00	35110.00	-19138.00
	TOTAL	**-2887.00**	**18859.00**	**15972.00**	**35110.00**	**-19138.00**
V	**CHSE/UU FEES**					
1	Registration fee	49500.00	51230.00	100730.00	51230.00	49500.00
2	CHSE Exam fee	524273.00	458917.00	983190.00	458917.00	524273.00
3	Academic fee	44505.00	28845.00	73350.00	28845.00	44505.00
4	Sports & Literary fee	148815.00	85020.00	233835.00	85020.00	148815.00
5	Recognition Fees	56000.00	34790.00	90790.00	34790.00	56000.00
6	UU Exam Fees	1647319.00	1708210.00	3355529.00	1708210.00	1647319.00
7	Student Aid Fund	18670.00	9150.00	27820.00	9150.00	18670.00
8	Original & Migration Certifiacte Fee	0.00	90918.00	90918.00	90918.00	0.00
9	syllabus Fees	1970.00	3205.00	5175.00	3205.00	1970.00
10	EMH Fees	59100.00	96150.00	155250.00	96150.00	59100.00
	TOTAL	**2550152.00**	**2566435.00**	**5116587.00**	**2566435.00**	**2550152.00**
VI	**Student Fund**					
1	YRC	118606.00	18450.00	137056.00	12840.00	124216.00
2	G.I.S	53540.00	25410.00	78950.00	23109.12	55840.88
3	Scout & Guide	58140.00	9345.00	67485.00	0.00	67485.00
4	Armed Force Day	71245.00	9345.00	80590.00	0.00	80590.00
5	Student Union	246340.00	35410.00	281750.00	0.00	281750.00
6	Dramatic Society	306005.00	42650.00	348655.00	0.00	348655.00
7	Athletic Club	193231.00	95410.00	288641.00	272660.00	15981.00
8	Inter College Tournament	228874.00	12500.00	241374.00	0.00	241374.00
9	Social Function	81590.00	21365.00	102955.00	0.00	102955.00

10	Students Common Room	103880.00	8145.00	112025.00	0.00	112025.00
11	Sahitya Sansad	79480.00	13520.00	93000.00	0.00	93000.00
12	Humanities As sociation(Arts)	57997.00	13520.00	71517.00	0.00	71517.00
13	Science Society	136150.00	15650.00	151800.00	0.00	151800.00
14	Library Fund	287497.00	85410.00	372907.00	161230.00	211677.00
15	College Exam	276727.00	85650.00	362377.00	68495.00	293882.00
16	College Magazine	327901.00	28410.00	356311.00	5950.00	350361.00
17	College Calendar	179375.00	18450.00	197825.00	0.00	197825.00
18	College Union/Election	120785.00	48410.00	169195.00	0.00	169195.00
19	Identity/Library Card	32190.00	35650.00	67840.00	31086.00	36754.00
20	Smart Identity Card	87455.00	0.00	87455.00	0.00	87455.00
21	Time Table	45315.00	15200.00	60515.00	0.00	60515.00
22	Abstract of Attendance	51755.00	9400.00	61155.00	0.00	61155.00
23	Extra Moral Lecture	58815.00	0.00	58815.00	0.00	58815.00
24	Proctorial Fees	59805.00	15400.00	75205.00	0.00	75205.00
25	Teacher's Welfare	55805.00	8430.00	64235.00	4960.00	59275.00
26	College Foundation Day	88593.00	15410.00	104003.00	1200.00	102803.00
27	Science Laboratory	152019.00	515420.00	667439.00	617299.00	50140.00
28	Furniture Fees	492222.00	108520.00	600742.00	19436.00	581306.00
29	General Maintainance	531765.00	215410.00	747175.00	0.00	747175.00
30	NCC	163454.00	8500.00	171954.00	7670.00	164284.00
31	Career Counciling	78160.00	15450.00	93610.00	0.00	93610.00
32	Gardening	148070.00	15200.00	163270.00	0.00	163270.00
33	Enrollment Fees	34210.00	15200.00	49410.00	0.00	49410.00
34	Course of Study	51520.00	9650.00	61170.00	0.00	61170.00

35	Medical Fees	43685.00	8545.00	52230.00	0.00	52230.00
36	SSG Fund	71570.00	9650.00	81220.00	0.00	81220.00
37	Yoga	35460.00	18450.00	53910.00	0.00	53910.00
38	Social Service Fee	9847.00	18650.00	28497.00	14776.72	13720.28
39	Honors Dev. Fees	115110.00	18500.00	133610.00	0.00	133610.00
40	DSA	51140.00	28450.00	79590.00	16000.00	63590.00
41	NSS	26313.00	15650.00	41963.00	10822.36	31140.64
42	Flag day	0.00	18410.00	18410.00	15899.00	2511.00
43	Seminar	0.00	28450.00	28450.00	7200.00	21250.00
	TOTAL	**5411641.00**	**1754645.00**	**7166286.00**	**1290633.20**	**5875652.80**
VII	**Miscellaneous**					
1	Development Fund	10960535.81	14516828.00	25477363.81	8190183.39	17287180.42
2	Bank Interest/ Charges	968565.05	449491.89	1418056.94	17744.82	1400312.12
3	EPF(Employee Share)	0.00	544641.00	544641.00	544641.00	0.00
4	CAF Fees	0.00	67800.00	67800.00	5000.00	62800.00
5	FD Incash	913227.00	0.00	913227.00	0.00	913227.00
6	RTI	0.00	30.00	30.00	0.00	30.00
	TOTAL	**12842327.86**	**15578790.89**	**28421118.75**	**8757569.21**	**19663549.54**
VIII	NSS Cash Book	21912.47	12200.00	34112.47	23935.00	10177.47
IX	NCC Cash Book	146869.99	44070.00	190939.99	3368.00	187571.99
X	Plus Two Exam Cash Book	119912.64	94804.00	214716.64	90617.00	124099.64
XI	Plus Three Exam Cash Book	237518.94	200107.33	437626.27	337689.03	99937.24
XII	Hostel Cash Book	3018410.41	3365596.00	6384006.41	4828306.50	1555699.91
XIII	Red Cross Cash Book	63465.66	9689.00	73154.66	13352.50	59802.16
XIV	Plus Two NSS Cash Book	41421.50	10974.00	52395.50	6800.50	45595.00
XV	Plus Three SAMS	66597.65	36870.00	103467.65	649.00	102818.65
	TOTAL	**3716109.26**	**3774310.33**	**7490419.59**	**5304717.53**	**2185702.06**
	GRAND	**29021193.12**	**64400713.22**	**93421906.34**	**56044021.94**	**37377884.40**

	TOTAL						

During the course of Audit period and also information from the Local Authority , The College has not been maintained the “GENERAL LEDGER ACCOUNTS” (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the 2023-24. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

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

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI	10799384301	31-03-2024	2243363.09	31-03-2024	2184005.24	59357.85	CURRENT ACCOUNT
2	SBI	10799425260	31-03-2024	9259189.79	31-03-2024	9191890.21	67299.58	PLUS TWO GENERAL
3	SBI	10799425293	31-03-2024	13470247.20	31-03-2024	13675335.89	-205088.69	PLUS THREE GENERAL
4	SBI	10799387493	31-03-2024	59802.16	31-03-2024	59802.16	0.00	YRC
5	SBI	10799387324	31-03-2024	10177.47	31-03-2024	10177.47	0.00	PLUS THREE NSS
6	SBI	37537633190	31-03-2024	45595.00	31-03-2024	45595.00	0.00	PLUS TWO NSS
7	SBI	10799425306	31-03-2024	187571.99	31-03-2024	187571.99	0.00	NCC
8	SBI	10799384243	31-03-2024	124099.64	31-03-2024	124099.64	0.00	PLUS TWO EXAM
9	SBI	10799425328	31-03-2024	99937.24	31-03-2024	99937.24	0.00	PLUS THREE EXAM
10	SBI	10799425271	31-03-2024	1608837.69	31-03-2024	1555699.91	53137.78	HOSTEL
11	SBI	38485068045	31-03-2024	102818.65	31-03-2024	102818.65	0.00	PLUS THREE

								SAMS
12	CANARA BANK	2888101000864	31-03-2024	65718.00	31-03-2024	64792.00	926.00	UGC
13	CANARA BANK	2888101007772	31-03-2024	5069983.00	31-03-2024	5024278.00	45705.00	IDP
14	PNB	6766002100002154	31-03-2024	5024900.00	31-03-2024	5024900.00	0.00	MO COLLEGE ABIJAN
	GRAND TOTAL			**37372240.92**		**37350903.40**	**21337.52**	

Reconciliation

Reconciliation-01		
SBI A/C NO-10799384301		
Balance as per Cash Book		**2184005.24**
ADD:-Cheque issued in cash book but not presented in to bank		
Chq No-907382,Dt:-30.03.2024	8000.00	
Chq No-907381,Dt:-30.03.2024	20000.00	
Chq No-907385,Dt:-30.03.2024	6608.00	
Chq No-907369,Dt:-21.03.2024	2750.00	
Chq No-907386,Dt:-30.03.2024	4557.00	
Chq No-907391,Dt:-30.03.2024	70944.00	
Chq No-907357,Dt:-19.03.2024	2660.00	
Chq No-907388,Dt:-19.03.2024	57810.00	
Chq No-907368,Dt:-20.03.2024	32.00	
TOTAL	173361.00	
LESS: Previous year uneconciled Amount	114003.15	
As per Pass book		**2243363.09**
Reconciliation-02		
SBI A/C NO-10799425260		
Balance as per Cash Book		**9191890.21**
ADD:-Cheque issued in cash book but not presented in to bank		
Chq No-637953,Dt:-30.03.2024	10000.00	
Chq No-637954,Dt:-30.03.2024	35000.00	
ADD: Previous year uneconciled Amount	22299.58	

TOTAL	**67299.58**	
As per Pass book		**9259189.79**
Reconciliation-03		
SBI A/C NO-10799425293		
Balance as per Cash Book		**13675335.89**
LESS: Previous year uneconciled Amount	205088.69	
As per Pass book		**13470247.20**
Reconciliation-04		
SBI A/C NO-10799425271		
Balance as per Cash Book		**1555699.91**
ADD:-Cheque issued in cash book but not presented in to bank		
Chq No-718620,Dt:-21.03.2024	2475.00	
Chq No-718623,Dt:-30.03.2024	406.00	
Chq No-718626,Dt:-30.03.2024	8000.00	
Chq No-718627,Dt:-30.03.2024	32011.00	
Chq No-718629,Dt:-30.03.2024	4600.00	
ADD: Previous year uneconciled Amount	5645.78	
TOTAL	**53137.78**	
As per Pass book		**1608837.69**
Reconciliation-05		
CANARA BANK-2888101000864		
Balance as per Cash Book		**64792.00**
ADD: Previous year uneconciled Amount	926.00	
As per Pass book		**65718.00**
Reconciliation-06		
CANARA BANK -2888101007772		
Balance as per Cash Book		**5024278.00**
ADD:-Cheque issued in cash book but not presented in to bank		
Chq No-068583,Dt:-28.03.2024	45321.00	
Add:-Unreconciled Amount	384.00	

TOTAL	**45705.00**	
As per Pass book		**5069983.00**

The local authority is advised to take sincere and effective steps for reconcile the above discrepancy at an early date and compliance reported to audit till then an amount of Rs.21337.52 is kept under objection.

PARA: 6 **STOCK POSITION**

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS TWO SCIENCE BOOK	1200	14	0	1214.00	1214	
2	PLUS THREE SCIENCE BOOK	1270	1012	0	2282.00	2282	
3	PLUS TWO ARTS BOOK	13856	0	0	13856.00	13856	
4	PLUS THREE ARTS BOOK	15358	1157	0	16515.00	16515	
5	PLUS TWO COM	170	0	0	170.00	170	

Comments

Details of General stock for the F.Y. 2023-24						
Slno	**Material/ Item**	**Opening Balance**	**Receipt**	**Issued**	**Closing Balance As per Audit**	**As per stock register**
1	Steel Almirah	52	0	0	52	52
2	Steel Cub Board	3	0	0	3	3
3	Computer set	19	0	0	19	19
4	Printer	8	0	0	8	8
5	Steel Rack	34	1	0	35	35
6	Bench - wooden	360	0	0	360	360
7	Desk	360	0	0	360	360

8	Scanner	7	0	0	7	7
9	Inverter	8	0	0	8	8
10	News Paper Stand	3	0	0	3	3
11	Air Cooler	2	0	0	2	2
12	Plastic Chair	32	73	0	105	105
13	Xerox Macine	3	0	0	3	3
14	Wooden Chair	8	0	0	8	8
15	Ceiling Fan	80	6	0	86	86
16	Pedstal Fan	2	0	0	2	2
17	Exust Fan	1	2	0	3	3
18	S Type Chair	12	0	0	12	12
19	Iron Chest	1	0	0	1	1
20	Honda Generator Set	2	0	0	2	2
21	Voltas Water Cooler	3	0	0	3	3
22	G.I.Box	8	0	0	8	8
23	Wooden Table	51	1	0	52	52
24	Steel Table	9	0	0	9	9
25	Wooden Stool	5	12	0	17	17
26	Type Writer	1	0	0	1	1
27	Aquaguard	3	0	0	3	3
28	Gas Cylinder	18	0	0	18	18
29	First aid Box	1	0	0	1	1
30	Sound System	1	0	0	1	1
32	Duplicate Machine	1	0	0	1	1
33	Barcode Machine	4	0	0	4	4
34	Iron Stool	30	0	0	30	30
35	Battery	15	0	0	15	15
36	Stabilizer	2	0	0	2	2
37	Steel Frame Bench-cum-Desk	50	0	0	50	50
38	Capsul Chair	5	0	0	5	5
39	Gym full Set	1	0	0	1	1
40	Black Board	23	0	0	23	23
41	Sofa Sets	6	0	0	6	6
42	Centre Table	4	0	0	4	4
43	Submersible	2	0	0	2	2

	Pump					
44	Water Tank	10	0	0	10	10
45	Refrigerator	4	0	0	4	4
46	Amplifier	2	0	0	2	2
47	VCR	1	0	0	1	1
48	Steel Stool Sc. Lab	13	0	0	13	13
49	Colour TV	2	0	0	2	2
50	Camera	1	0	0	1	1
51	VCD	1	0	0	1	1
52	Vedio Camera	1	0	0	1	1
53	Tape Recorder	1	0	0	1	1
54	Vaccum Cleaner	1	0	0	1	1
55	Microfone	2	0	0	2	2
56	Hotline Cooking Range	1	0	0	1	1
57	Usha Sewing machine	2	0	0	2	2
58	Microoven	1	0	0	1	1
59	Mixer Grinder	1	0	0	1	1
60	Water Purifier	3	0	0	3	3
61	Water Pump	2	2	0	4	4
62	Badminton & cork set	12	0	0	12	12
63	Badminton net	3	0	0	3	3
64	Volley ball & net	3	0	0	3	3
65	Ring ball	4	0	0	4	4
66	Carrom board	4	0	0	4	4
67	Playing disk	8	0	0	8	8
68	Chess board	4	0	0	4	4
69	Appron for cook	4	0	0	4	4
70	Football hand pump	1	0	0	1	1
71	Mouse	3	0	0	3	3
72	Mother board	1	0	0	1	1
73	Driller machine	1	0	0	1	1
74	Harmer	1	0	0	1	1
75	Wall fan	6	0	0	6	6

76	Nokia mobile	2	0	0	2	2
77	Lock & key	2	0	0	2	2
78	Show case for mandir	1	0	0	1	1
79	Wireless dongles	1	0	0	1	1
80	White notice board	1	0	0	1	1
81	Speaker	1	1	0	2	2
82	Laptop	2	0	0	2	2
83	LPG stove & burner	9	0	0	9	9
84	Table & Benck	35	0	0	35	35
85	Cash counting machine	1	0	0	1	1
86	CC TV	20	0	0	20	20
Details of IDP Stock for the f.y. 2023-24						
Slno	**Material/ Item**	**Opening Balance**	**Receipt**	**Issued**	**Closing Balance As per Audit**	**As per stock register**
1	Fire Extinguisher	4	4	0	8	8
2	First aid Box	4	0	0	4	4
3	Water Cooler	4	0	0	4	4
4	Celling Fan	50	0	0	50	50
5	Biometric	1	0	0	1	1
6	UPS	8	0	0	8	8
7	Projector	2	0	0	2	2
8	stand screen	1	0	0	1	1
9	Desktop	6	0	0	6	6
10	Laptop	1	0	0	1	1
11	printer	1	2	0	3	3
12	White board		8	0	8	8
13	CC TV	0	16	0	16	16
14	Amplifier	0	1	0	1	1
15	Dual desk & bench	0	290	0	290	290
16	Composit table	0	8	0	8	8

STOCK

Half yearly physical verification of stock and store was not conducted by the authority as per required under 119 of

OGFR and Article 203 Education code. Hence the principal is suggested conduct half yearly verification of stocks regurarly.

Non-maintenance of Dead Stock Register:-

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

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

PARA: 7 **INVESTMENT**

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	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	01-04-2023	5522500.00	0.00	5522500.00	0.00	31-03-2024	5522500.00	31-03-2024	5522500.00	0.00	
	GRAND TOTAL	**5522500.00**	**0.00**	**5522500.00**	**0.00**		**5522500.00**		**5522500.00**	**0.00**	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF INVESTMENT FOR THE F.Y.2023-24

SL.No	Name Of Bank	FDR No	Date of Investment	Invested Value	interest Rate	Date of Maturity	Maturity Value	Purpose
1	SBI	10799509842	16.10.1981	50000.00	8.75%	NA	50000.00	PLEDGE TO SAMBALPUR UNIVERSITY
2	SBI	10799509831	25.08.1983	50000.00	8.75%	NA	50000.00	PLEDGE TO SAMBALPUR UNIVERSITY

3	SBI	30092739290	28.05.1986	25000.00	7.00%	NA	25000.00	PLEDGE TO CHSE
4	SBI	30287942848	01.05.2018	614357.00	6.75%	01.05.2028	1199841.00	Pledged to Principal,Sarvati Devi Women's college
5	SBI	30468867003	27.08.2008	100000.00	9.25%	27.08.2018	100000.00	Pledged to Principal,Sarvati Devi Women's college
6	SBI	31040649184	12.02.2020	562996.00	0.00%	29.01.2030	562996.00	Pledged to Principal,Sarvati Devi Women's college
7	SBI	31040650111	12.02.2020	187861.00	0.00%	29.01.2030	187661.00	Pledged to Principal,Sarvati Devi Women's college
8	SBI	30220510712	01.05.2018	1426681.00	6.75%	01.05.2028	2786312.00	Pledged to Principal,Sarvati Devi Women's college
9	SBI	32450876317	01.05.2018	1484644.00	6.75%	01.05.2028	2899513.00	Pledged to Principal,Sarvati Devi Women's college
10	SBI	32450675905	27.07.2012	50000.00	8.75%	27.07.2022	50000.00	Pledged to Principal,Sarvati Devi Women's college
11	SBI	35522924022	22.01.2016	30000.00	7.50%	22.01.2018	30000.00	Pledged to Principal,Sarvati Devi Women's college
12	SBI	36552799711	18.02.2017	50000.00	6.90%	17.02.2018	50000.00	Pledged to Principal,Sarvati Devi Women's college
13	SBI	30220512710	01.05.2018	477008.00	6.75%	01.05.2028	931598.00	Pledged to Principal,Sarvati Devi Women's

								college
14	SBI	30220511874	01.05.2018	226292.00	6.75%	01.05.2028	441949.00	Pledged to Principal,Sarvati Devi Women's college
15	SBI	31040583062	12.02.2020	187661.00	0.00%	29.01.2030	187661.00	DSWC ,Hostel
		TOTAL		**5522500.00**			**9552531.00**	

The principal is suggested to renew the FDR's and produced to be next Audit for verification.

PARA: 8 **ADVANCE**

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2023	NCC	40600.00	1200.00	41800.00	40000.00	31-03-2024	1800.00	31-03-2024	1800.00	0.00	
2	01-04-2023	CURRENT CASH BOOK	346896.00	304200.00	651096.00	551396.00	31-03-2024	99700.00	31-03-2024	99700.00	0.00	
3	01-04-2023	PLUS THREE EXAM	92300.00	52300.00	144600.00	144600.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
4	01-04-2023	HOSTEL CASH BOOK	89300.00	69900.00	159200.00	159200.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
5	01-04-2023	YRC	600.00	8400.00	9000.00	9000.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
6	01-04-2023	PLUS TWO NSS	1400.00	6800.00	8200.00	8200.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
7	01-04-2	PLUS	5300.0	12200.	17500.	17500.	31-03-2	0.00	31-03-2	0.00	0.00	

	023	THREE NSS	0	00	00	00	024		024			
8	01-04-2023	PLUS THREE GENERAL	117800.00	8000.00	125800.00	125800.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
9	01-04-2023	PLUS TWO GENERAL	0.00	344900.00	344900.00	324900.00	31-03-2024	20000.00	31-03-2024	20000.00	0.00	
	GRAND TOTAL		**694196.00**	**807900.00**	**1502096.00**	**1380596.00**		**121500.00**		**121500.00**	**0.00**	

Comments :

Year wise break-up of Outstanding Advance As on 31.03.2024	
2020-21	0.00
2021-22	9600.00
2022-23	90700.00
2023-24	21200.00
TOTAL	**121500.00**

Statement Showing Details of Outstanding Advance as on 31.03.2024(NCC Cash Book)

SL No	Name and Designation	OB as on 01.04.2023	Date of Payment	Advance paid during the year 2023-24	Total	Date of Adjustment	Advance Adjusted during the year 2023-24	Outstanding of Advances as on 31.03.2024	Purpose
	2020-21								
1	Susmita Toppo , Jr Librarian	40000.00	03.02.21	0.00	40000.00	22.02.24	40000.00	0.00	NCC Training
	2021-22								
2	Ranjan Kumar Mohapatra,Lect in Math	600.00	08.03.22	0.00	600.00	-	0.00	600.00	Womens day Celebration
	2023-24							0.00	
3	Subhasmita Toppo	0.00	17.04.2023	1200.00	1200.00		0.00	1200.00	Blood donation
	Total	**40600.00**	**0.00**	**1200.00**	**41800.00**	**0.00**	**40000.00**	**1800.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(Current Cash Book)

SL No	Name	OB as on	Date of	Advance	Total	Date of A	Advance	Outstand	Purpose

	and Desi gnation	01.04.202 3	Payment	paid during the year 2023-24		djustmen t	Adjusted during the year 2023-24	ing of Advance s as on 3 1.03.2024	
	2021-22								
1	Panu Charan P aikaray,Jr Clerk	12000.00	08.10.21	0.00	12000.00	31.08.22	12000.00	0.00	PUJA
2	Puspalata Sarangi , PET	37000.00	28.07.21	0.00	37000.00	22.08.23	37000.00	0.00	PUJA
3	Nupur Agarwal , Lect in Hsc	5000.00	15.09.21	0.00	5000.00	14.03.23	5000.00	0.00	Repairing
4	Sandhya Rani Koley , Lect in Edu	20000.00	20.01.22	0.00	20000.00	08.02.23	20000.00	0.00	Constructi on
5	Neela Ekka , Peon	9000.00	08.10.21	0.00	9000.00	-	0.00	9000.00	PUJA
	2022-23								
6	Puspalata Sarangi , PET	26496.00	06.05.22	0.00	26496.00	20.05.22	26496.00	0.00	Self Defence
7	Bhusan Panda , Lect In Hindi	6000.00	13.08.22	0.00	6000.00	17.08.22	6000.00	0.00	Independ nce Day
8	Puspalata Sarangi , PET	1500.00	26.08.22	0.00	1500.00	21.09.22	1500.00	0.00	Sports Day
9	Sarita Kindo , Lect In Odia	1200.00	27.08.22	0.00	1200.00	12.09.22	1200.00	0.00	Jayanti
10	Sarita Kindo , Lect In Odia	6000.00	14.11.22	0.00	6000.00	05.12.22	6000.00	0.00	Celebratio n
11	Puspalata Sarangi , PET	5000.00	14.11.22	0.00	5000.00	02.02.23	5000.00	0.00	Practical
12	Rashmita Mallick , Lect In Home Sci	1700.00	15.11.22	0.00	1700.00		0.00	1700.00	Seminar

13	Puspalata Sarangi , PET	11000.00	18.11.22	0.00	11000.00	-	0.00	11000.00	Inter College Tournament
14	Puspalata Sarangi , PET	4000.00	30.11.22	0.00	4000.00	17.03.24	4000.00	0.00	Athletic Meet
15	Rajani Oram , Lect In Odia	2000.00	30.11.22	0.00	2000.00		0.00	2000.00	Badminton Tournament
16	Rabi Ratna kishan,Peon	2000.00	01.12.22	0.00	2000.00	31.03.24	2000.00	0.00	Postal
17	Puspalata Sarangi , PET	69000.00	06.12.22	0.00	69000.00		0.00	69000.00	All India Boxing
18	K Agarwal , Lect In Pol Sci	10000.00	11.01.23	0.00	10000.00	16.02.23	10000.00	0.00	Refreshment
19	Mangala Majhi,Peon	12000.00	24.09.22	0.00	12000.00	22.08.23	12000.00	0.00	PUJA
20	Deepika Toppo,Lady Attnd	6000.00	24.09.22	0.00	6000.00	01.09.23	6000.00	0.00	PUJA
21	P Santha,Jr Clerk	12000.00	24.09.22	0.00	12000.00	31.03.24	12000.00	0.00	PUJA
22	Champu Dei,Peon	12000.00	24.09.22	0.00	12000.00	31.03.24	12000.00	0.00	
23	Jacinta Toppo,Clerk	12000.00	16.10.23	0.00	12000.00	31.03.24	12000.00	0.00	PUJA
24	Sankarasan Rana,Lab Attd	12000.00	24.09.22	0.00	12000.00	31.03.24	12000.00	0.00	PUJA
25	Rabi Ratna kishan,Peon	9000.00	24.09.22	0.00	9000.00	31.03.24	9000.00	0.00	PUJA
26	Gajendra Tanty,Peon	9000.00	24.09.22	0.00	9000.00	31.03.24	9000.00	0.00	PUJA
27	Kabita Singh,DEO	6000.00	24.09.22	0.00	6000.00	31.03.24	6000.00	0.00	PUJA
28	Shibani Panda,DEO	6000.00	14.09.22	0.00	6000.00	31.03.24	6000.00	0.00	PUJA
29	Rajendra	6000.00	24.09.22	0.00	6000.00	31.03.24	6000.00	0.00	PUJA

	Xess,Gardener								
30	Mukesh Kishan	3000.00	24.09.22	0.00	3000.00	31.03.24	3000.00	0.00	PUJA
31	Raju Pradhan,Watchman	6000.00	16.10.23	0.00	6000.00	31.03.24	6000.00	0.00	PUJA
32	Muskan Sahoo	7000.00	21.01.23	0.00	7000.00		0.00	7000.00	Puja
	2023-24				0.00			0.00	
32	P.C. Paikray, jr clerk	0.00	02.08.23	4000.00	4000.00	17.08.23	4000.00	0.00	G.B meeting
33	B.Soreng, Lect in Pol sci	0.00	28.08.23	5000.00	5000.00	07.03.24	5000.00	0.00	National sports day
34	Bhusan Paula, Lect in Hn	0.00	09.09.23	1000.00	1000.00	18.11.23	1000.00	0.00	Nation hindi diwas
35	B.Soreng, Lect in Pol sci	0.00	09.09.23	1000.00	1000.00	07.03.24	1000.00	0.00	G20 meeting
36	S.S. Rout, Lect Bot	0.00	15.09.23	8000.00	8000.00	08.11.23	8000.00	0.00	Puja
37	R.R. Kisan,Peon	0.00	15.09.23	2000.00	2000.00	10.02.24	2000.00	0.00	staff council meeting
38	S.R.Koley ,Lect in Edu	0.00	16.09.23	5000.00	5000.00	26.10.23	5000.00	0.00	shramadana refreshment
39	K.Burh, Lect in Chem	0.00	16.09.23	2000.00	2000.00	14.03.24	2000.00	0.00	scholarship
40	S.Lenka, Lect in Edu	0.00	26.09.23	2000.00	2000.00	31.03.24	2000.00	0.00	Seminar programme
41	Sarita Kindo , Lect In Odia	0.00	26.09.23	1000.00	1000.00	11.01.24	1000.00	0.00	Seminar programme
42	P.L. Sarangi, PET	0.00	29.09.23	7500.00	7500.00	21.03.24	7500.00	0.00	Purchase of sports item
43	Sachim minz, Lect in Hist	0.00	04.10.23	3000.00	3000.00	20.10.23	3000.00	0.00	cyber security awareness programme
44	K.Burh,	0.00	07.10.23	500.00	500.00	31.03.24	500.00	0.00	Seminar

	Lect in Chem								
45	Rajani Oram , Lect In Odia	0.00	11.10.23	25000.00	25000.00	31.03.24	25000.00	0.00	sports & cultural activities
46	Puspalata Sarangi , PET	0.00	09.11.23	6400.00	6400.00	20.03.24	6400.00	0.00	Atheletic meet
47	P.L. Sarangi, PET	0.00	13.11.23	10800.00	10800.00	20.03.24	10800.00	0.00	Kabadi To urnament
48	K.Burh, Lect in Chem	0.00	25.11.23	40000.00	40000.00	02.03.24	40000.00	0.00	IYDP
49	A.Lakra,L ect in Eng	0.00	25.11.23	36000.00	36000.00	02.03.24	36000.00	0.00	IYDP
50	A.K.Satap athy,Lect in Comm	0.00	25.11.23	50000.00	50000.00	02.03.24	50000.00	0.00	IYDP
51	S.Lenka, Lect in Edu	0.00	28.11.23	15000.00	15000.00	22.02.24	15000.00	0.00	Misc expe nditure
52	S.Lenka, Lect in Edu	0.00	30.11.23	20000.00	20000.00	22.02.24	20000.00	0.00	IYDP
53	Sarita Kindo , Lect In Odia	0.00	18.01.24	20000.00	20000.00	30.03.24	20000.00	0.00	NUA-O odia progr amme
54	S.K.Xalxo , Lect in Eco	0.00	24.01.24	7000.00	7000.00	07.02.24	7000.00	0.00	Republic day
55	Sarita Kindo , Lect In Odia	0.00	25.01.24	30000.00	30000.00	30.03.24	30000.00	0.00	NUA-O odiya
56	R.R.Kisha n,Peon	0.00	23.02.24	2000.00	2000.00	24.02.24	2000.00	0.00	Postal stamp exp enditure
	Total	**346896.00**		**304200.00**	**651096.00**		**551396.00**	**99700.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(Plus Three Exam. Cash Book)

SL No	Name and Desi gnation	OB as on 01.04.2023	Date of Payment	Advance paid during the year 2023-24	Total	Date of A djustmen t	Advance Adjusted during the year 2023-24	Outstand ing of Advance s as on 31.03.2024	Purpose
	2020-21								

1	P.Santa,Jr Clerk	20000.00	12.11.20	0.00	20000.00	03.04.21	20000.00	0.00	Exam.
2	P.Santa,Jr Clerk	700.00	12.11.20	0.00	700.00	03.04.21	700.00	0.00	Exam.
3	P.Santa,Jr Clerk	1200.00	12.11.20	0.00	1200.00	03.04.21	1200.00	0.00	Exam.
4	P.Santa,Jr Clerk	2600.00	04.12.20	0.00	2600.00	03.04.21	2600.00	0.00	Exam.
	2021-22								
5	P.Santa,Jr Clerk	35000.00	24.02.22	0.00	35000.00	27.05.22	35000.00	0.00	Exam.
	2022-23								
6	P.Santa,Jr Clerk	2800.00	18.04.22	0.00	2800.00	31.05.22	2800.00	0.00	Exam.
7	P.Santa,Jr Clerk	4500.00	18.06.22	0.00	4500.00	26.09.22	4500.00	0.00	Exam.
8	P.Santa,Jr Clerk	4000.00	12.07.22	0.00	4000.00	29.11.22	4000.00	0.00	Exam.
9	P.Santa,Jr Clerk	4500.00	18.10.22	0.00	4500.00	01.02.23	4500.00	0.00	Exam.
10	P.Santa,Jr Clerk	5000.00	16.12.22	0.00	5000.00	06.03.23	5000.00	0.00	Exam.
11	P.Santa,Jr Clerk	6500.00	24.03.23	0.00	6500.00	30.8.23	6500.00	0.00	Exam.
12	P.Santa,Jr Clerk	5500.00	13.02.23	0.00	5500.00	25.07.23	5500.00	0.00	Exam.
	2023-24				0.00			0.00	
13	P.Santa,Jr Clerk	0.00	29.04.23	6000.00	6000.00	09.08.23	6000.00	0.00	3ed sem exam
14	P.Santa,Jr Clerk	0.00	17.05.23	5000.00	5000.00	20.09.23	5000.00	0.00	6th sem exam
15	P.Santa,Jr Clerk	0.00	24.07.23	6500.00	6500.00	12.02.24	6500.00	0.00	postal & contingencies
16	P.Santa,Jr Clerk	0.00	18.08.23	8800.00	8800.00	27.03.24	8800.00	0.00	4th sem exam
17	P.Santa,Jr Clerk	0.00	09.12.23	8000.00	8000.00	31.03.24	8000.00	0.00	postal & contingencies
18	P.Santa,Jr Clerk	0.00	10.01.24	10000.00	10000.00	31.03.24	10000.00	0.00	3rd sem exam
19	P.Santa,Jr Clerk	0.00	13.02.24	8000.00	8000.00	31.03.24	8000.00	0.00	1st sem exam
	Total	**92300.00**		**52300.00**	**144600.00**		**144600.00**	**0.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(HOSTEL Cash Book)

SL No	Name and Designation	OB as on 01.04.2023	Date of Payment	Advance paid during the year 2023-24	Total	Date of Adjustment	Advance Adjusted during the year 2023-24	Outstanding of Advances as on 31.03.2024	Purpose
	2022-23								
1	Sushama Sui , Lect In Economics	4000.00	13.08.22	0.00	4000.00	24.08.22	4000.00	0.00	Independence Day
2	RA Begum . Lect In Botany	12300.00	26.08.22	0.00	12300.00	21.02.23	12300.00	0.00	Ganesh Puja
3	RA Begum . Lect In Botany	10000.00	10.11.22	0.00	10000.00	21.11.22	10000.00	0.00	Yoga
4	sarojini Ekka,Lect in Zoology	36000.00	18.01.23	0.00	36000.00	14.03.23	36000.00	0.00	Hostel
5	RA Begum . Lect In Botany	27000.00	24.01.23	0.00	27000.00	29.03.23	27000.00	0.00	Saraswati Puja
	2023-24				0.00			0.00	
6	R.A Begum, Lect in Botany	0.00	10.08.23	6000.00	6000.00	01.12.23	6000.00	0.00	International youth day
7	R.A Begum, Lect in Botany	0.00	15.09.23	1500.00	1500.00	30.11.23	1500.00	0.00	Ganesh puja
8	sarojini Ekka,Lect in Zoology	0.00	09.11.23	8400.00	8400.00	30.11.23	8400.00	0.00	Yoga day
9	sarojini Ekka,Lect in Zoology	0.00	25.01.24	6000.00	6000.00	31.03.24	6000.00	0.00	Republic day
10	sarojini Ekka,Lect in Zoology	0.00	05.02.24	30000.00	30000.00	07.03.24	30000.00	0.00	Function
11	R.A Begum, Lect in Botany	0.00	12.02.24	18000.00	18000.00	11.03.24	18000.00	0.00	PUJA
	Total	**89300.00**		**69900.00**	**159200.00**		**159200.00**	**0.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(YRC Cash Book)

SL No	Name and Desi gnation	OB as on 01.04.2023	Date of Payment	Advance paid during the year 2023-24	Total	Date of Adjustment	Advance Adjusted during the year 2023-24	Outstanding of Advances as on 31.03.2024	Purpose
	2022-23								
1	Pratap Bagh , Lect In Edu	600.00	26.03.23	0.00	600.00	25.03.24	600.00	0.00	Voters Day
	2023-24								
2	Pratap Bagh , Lect In Edu	0.00	17.04.23	1200.00	1200.00	25.03.24	1200.00	0.00	Blood donation
3	Rasmita mallick, Lect in Home sci	0.00	17.07.23	600.00	600.00	14.03.24	600.00	0.00	Plantation
4	Rasmita mallick, Lect in Home sci	0.00	10.08.23	600.00	600.00	19.03.24	600.00	0.00	National youth day
5	Rasmita mallick, Lect in Home sci	0.00	30.11.23	4800.00	4800.00	22.03.24	4800.00	0.00	Worlds AIDS day
6	Pratap Bagh , Lect In Edu	0.00	07.03.24	600.00	600.00	14.03.24	600.00	0.00	
7	Rasmita mallick, Lect in Home sci	0.00	07.03.24	600.00	600.00	14.03.24	600.00	0.00	
	Total	**600.00**		**8400.00**	**9000.00**		**9000.00**	**0.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(Plus Two NSS Cash Book)

SL No	Name and Desi gnation	OB as on 01.04.2023	Date of Payment	Advance paid during the year 2023-24	Total	Date of Adjustment	Advance Adjusted during the year 2023-24	Outstanding of Advances as on 31.03.2024	Purpose
	2022-23								
1	Akanksha Lakra , Lect In English	800.00	19.07.22	0.00	800.00	28.07.22	800.00	0.00	Flex Banner
2	Akanksha	600.00	05.8.22	0.00	600.00	17.08.22	600.00	0.00	Azadi Ka

	Lakra , Lect In English								Amrit mahostav
	2023-24				0.00			0.00	
3	Akanksha Lakra , Lect In English	0.00	15.04.23	1200.00	1200.00	05.11.23	1200.00	0.00	Blood donation
4	Akanksha Lakra , Lect In English	0.00	03.07.23	1200.00	1200.00	04.11.23	1200.00	0.00	vana mahostav
5	Akanksha Lakra , Lect In English	0.00	09.08.23	600.00	600.00	04.11.23	600.00	0.00	
6	Akanksha Lakra , Lect In English	0.00	10.08.23	600.00	600.00	04.11.23	600.00	0.00	youth day
7	Akanksha Lakra , Lect In English	0.00	26.08.23	1200.00	1200.00	5.11.23	1200.00	0.00	Plantation
8	Akanksha Lakra , Lect In English	0.00	04.10.23	600.00	600.00	05.11.23	600.00	0.00	
9	Akanksha Lakra , Lect In English	0.00	18.10.23	800.00	800.00	05.11.23	800.00	0.00	mahostav
10	Akanksha Lakra , Lect In English	0.00	30.10.23	600.00	600.00	31.03.24	600.00	0.00	Rastriya ekata divas
	Total	**1400.00**		**6800.00**	**8200.00**		**8200.00**	**0.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(Plus Three NSS Cash Book)

SL No	Name and Desi gnation	OB as on 01.04.202 3	Date of Payment	Advance paid during the year 2023-24	Total	Date of A djustmen t	Advance Adjusted during the year 2023-24	Outstand ing of Advance s as on 3 1.03.2024	Purpose
	2022-23								
1	Bikash Lata Soreng , Lect In Pol Sci	1700.00	14.05.22	0.00	1700.00	16.08.22	1700.00	0.00	Jal Shakti Abhijan

2	Geeti Rekha , Lect In English	600.00	28.05.22	0.00	600.00	14.09.22	600.00	0.00	Tobacco Day
3	Rajani Oram , Lect In Odia	600.00	28.05.22	0.00	600.00	14.09.22	600.00	0.00	Tobacco Day
4	Bikash Lata Soreng , Lect In Pol Sci	600.00	05.08.22	0.00	600.00	13.08.22	600.00	0.00	Azadi Ka Amrit mahostav
5	Rojani Oram , Lect In Odia	600.00	05.08.22	0.00	600.00	14.09.22	600.00	0.00	Azadi Ka Amrit mahostav
6	Geeti Rekha , Lect In English	600.00	05.08.22	0.00	600.00	13.08.22	600.00	0.00	Azadi Ka Amrit mahostav
7	Geeti Rekha , Lect In English	600.00	21.01.23	0.00	600.00	31.01.23	600.00	0.00	National Voter Day
	2023-24								
8	Geeti Rekha , Lect In English	0.00	10.04.23	600.00	600.00	25.06.23	600.00	0.00	awareness
9	Geeti Rekha , Lect In English	0.00	15.04.23	1200.00	1200.00	25.06.23	1200.00	0.00	Blood donation
10	Geeti Rekha , Lect In English	0.00	03.07.23	1200.00	1200.00	25.09.23	1200.00	0.00	vana mahostav
11	Geeti Rekha , Lect In English	0.00	09.08.23	600.00	600.00	25.09.23	600.00	0.00	Meri mati meri desh
12	Geeti Rekha , Lect In English	0.00	10.08.23	600.00	600.00	25.09.23	600.00	0.00	International youth day
13	Geeti Rekha , Lect In English	0.00	26.09.23	1200.00	1200.00	18.10.23	1200.00	0.00	Plantation

14	Geeti Rekha , Lect In English	0.00	04.10.23	600.00	600.00	30.10.23	600.00	0.00	
15	Geeti Rekha , Lect In English	0.00	18.10.23	800.00	800.00	30.10.23	800.00	0.00	awareness
16	Geeti Rekha , Lect In English	0.00	30.10.23	600.00	600.00	31.03.24	600.00	0.00	Rastriya ekata divas
17	Geeti Rekha , Lect In English	0.00	11.01.24	800.00	800.00	31.03.24	800.00	0.00	National youth day
18	Geeti Rekha , Lect In English	0.00	28.02.24	2000.00	2000.00	31.03.24	2000.00	0.00	international women day
19	Geeti Rekha , Lect In English	0.00	05.03.24	2000.00	2000.00	31.03.24	2000.00	0.00	Meri pehla vote desh keliye
	Total	**5300.00**		**12200.00**	**17500.00**		**17500.00**	**0.00**	

Statement Showing Details of Outstanding Advance as on 31.03.2024(Plus Three General Cash Book)

SL No	Name and Desi gnation	OB as on 01.04.2023	Date of Payment	Advance paid during the year 2023-24	Total	Date of Adjustment	Advance Adjusted during the year 2023-24	Outstanding of Advances as on 31.03.2024	Purpose
	2022-23								
1	Puspalata Sarangi , PET	7000.00	09.11.22	0.00	7000.00	01.12.22	7000.00	0.00	Kabadi Tournament
2	K Burch , Lect In Chemistry	49000.00	10.02.23	0.00	49000.00	29.03.23	49000.00	0.00	Function
3	Sarita Kindo , Lect In Odia	10800.00	10.02.23	0.00	10800.00	29.03.23	10800.00	0.00	Function
4	Sandhyarani Koley , Lect In Education	51000.00	10.02.23	0.00	51000.00	29.03.23	51000.00	0.00	Function
	2023-24								
5	P.L. Sarangi,	0.00	02.11.23	8000.00	8000.00	20.03.24	8000.00	0.00	Participate in tourn

	PET								ament
	Total	**117800.00**		**8000.00**	**125800.00**		**125800.00**	**0.00**	
Statement Showing Details of Outstanding Advance as on 31.03.2024(Plus Two General Cash Book)									
SL No	**Name and Designation**	**OB as on 01.04.2023**	**Date of Payment**	**Advance paid during the year 2023-24**	**Total**	**Date of Adjustment**	**Advance Adjusted during the year 2023-24**	**Outstanding of Advances as on 31.03.2024**	**Purpose**
	2023-24				0.00			0.00	
1	Sarojini Ekka,Lect in Zoology	0.00	17.07.23	5000.00	5000.00	06.11.23	5000.00	0.00	.+2 admission refreshment
2	P.L. Sarangi, PET	0.00	02.11.23	8400.00	8400.00	20.03.24	8400.00	0.00	Sports participation
3	Sasmita Lenka, Lect in Edu	0.00	25.11.23	73500.00	73500.00	01.03.24	73500.00	0.00	NUA-O cultural activities
4	Geeti Rekha , Lect In English	0.00	25.11.23	40000.00	40000.00	02.03.24	40000.00	0.00	NUA-O cultural activities
5	Sukant ku Xalxo, Lect in Eco	0.00	25.11.23	53000.00	53000.00	20.03.24	53000.00	0.00	NUA-O cultural activities
6	Sarojini Ekka,Lect in Zoology	0.00	28.11.23	35000.00	35000.00	22.02.24	35000.00	0.00	Refreshment NUA-O
7	Sarojini Ekka,Lect in Zoology	0.00	28.11.23	20000.00	20000.00	22.02.24	0.00	20000.00	Tent house NUA-O
8	Rajani Oram , Lect In Odia	0.00	18.01.24	30000.00	30000.00	30.03.24	30000.00	0.00	NUA-O odia programme
9	Rajani Oram , Lect In Odia	0.00	25.01.24	40000.00	40000.00	30.03.24	40000.00	0.00	NUA-O odia programme closing ceremony
10	Sarojini Ekka,Lect in Zoology	0.00	15.02.24	5000.00	5000.00	22.03.24	5000.00	0.00	.+2 refreshment
11	Sarojini Ekka,Lect	0.00	22.02.24	35000.00	35000.00	22.02.24	35000.00	0.00	

	in Zoology								
	Total	**0.00**		**344900.00**	**344900.00**		**324900.00**	**20000.00**	
	GRAND TOTAL	**694196.00**		**807900.00**	**1502096.00**		**1380596.00**	**121500.00**	

Advance outstanding for more than one year:-(GENERAL CB):-

From the year-wise break-up of outstanding advances as on 31.3.24 it is found that a sum of Rs. 90700.00 is outstanding for more than one year which was paid during 2022-23. As per letter no.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the Person whom to advance is paid. Hence for above outstanding advance of Rs. 90700.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished below

Statement Showing Details of Outstanding Advance as on 31.03.2024 Paid during the year 2022-23					
SL No	**Name and Designation**	**Date of Payment**	**Amount(Rs.)**	**Purpose**	**Sanctioned Authority**
1	Rashmita Mallick , Lect In Home Sci	15.11.22	1700.00	Seminar	Bipin choudhury, Ex -principal
2	Puspalata sarangi, PET	18.11.22	11000.00	Inter college tournament	Bipin choudhury, Ex -principal
3	Rajani Oram, Lect in Odia	30.11.22	2000.00	Badminton tournament	Bipin choudhury, Ex -principal
4	Puspalata sarangi, PET	06.12.22	69000.00	All India Boxing	Bipin choudhury, Ex -principal
5	Muskan Sahoo,Lect in biology	21.01.23	7000.00	Puja	Bipin choudhury, Ex -principal
	Total		**90700.00**		

Person(s) Responsible for this loss

Slno	Name	Designation	Adress	Amount(In Rs:)
1	BIPIN CHOUDHURY	EX-PRINCIPAL CUM READER IN EDUCATION	Sarbati Devi Womens College, Rajgangpur	45350
2	Muskan Sahoo	Lect in Biology	Sarbati Devi Womens College, Rajgangpur	3500
3	Rajani Oram	Lect in Odia	Sarbati Devi Womens College, Rajgangpur	1000
4	Puspalata sarangi	PET	Sarbati Devi Womens College, Rajgangpur	40000
5	Rashmita Mallick	Lect in Home Science	Sarbati Devi Womens College, Rajgangpur	850

Total :	90700

PARA: 9 **GRANTS**

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	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	01-04-2023	162552.00	8022108.00	8184660.00	8022108.00	31-03-2024	162552.00	GIA 17
2	01-04-2023	0.00	16688539.00	16688539.00	16688539.00	31-03-2024	0.00	GIA
3	01-04-2023	63847.00	945.00	64792.00	0.00	31-03-2024	64792.00	UGC
4	01-04-2023	172451.00	12757423.00	12929874.00	7905596.00	31-03-2024	5024278.00	5024278
5	01-04-2023	1000000.00	0.00	1000000.00	1000000.00	31-03-2024	0.00	LABRATORY GRANT
6	01-04-2023	3000000.00	1750000.00	4750000.00	3000000.00	31-03-2024	1750000.00	INFRASTRUCTURE GRANT
	GRAND TOTAL	**4398850.00**	**39219015.00**	**43617865.00**	**36616243.00**		**7001622.00**	

Comments :

Year Wise Breakup of Outstanding Grant As on 31.03.2024	
Year	**Amount(Rs.)**
Up to 2021-22	388098.00
2022-23	10752.00
2023-24	6602772.00
TOTAL	**7001622.00**

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**

Sarbati Devi Womens College, Rajgangpur - 2023-2024

Slno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2023	0.00	8022108.00	8022108.00	8022108.00	31-03-2024	0.00	GIA 17
2	01-04-2023	0.00	16688539.00	16688539.00	16688539.00	31-03-2024	0.00	GIA
3	01-04-2023	405021.00	0.00	405021.00	0.00	31-03-2024	405021.00	UGC
4	01-04-2023	12492917.00	7905596.00	20398513.00	0.00	31-03-2024	20398513.00	IYDP
5	01-04-2023	0.00	1000000.00	1000000.00	1000000.00	31-03-2024	0.00	LABRATORY GRANT
6	01-04-2023	0.00	3000000.00	3000000.00	3000000.00	31-03-2024	0.00	INFRASTRUCTURE GRANT
	GRAND TOTAL	**12897938.00**	**36616243.00**	**49514181.00**	**28710647.00**		**20803534.00**	

Comments :

Details of outstanding UC As on 31.03.2024	
Year	**Amount(Rs.)**
Up to 2021-22	506285.00
2022-23	12391653.00
2023-24	7905596.00
TOTAL	**20803534.00**

DETAILS OF UC SUBMITTED FOR THE F.Y.2023-24			
Letter No/Date	**Amount**	**Purpose**	**Submitted to**
2485/SDWC/30.03.2024	16688539.00	GIA Salary	DHE.Ordisha
2486/SDWC/30.03.2024	8022108.00	BG Salary	DHE.Ordisha
2262/SDWC/16.11.2023	3000000.00	Infrastructure Grant	DHE.Ordisha
2471/SDWC/18.12.2023	1000000.00	Laboratory Gtant	DHE.Ordisha
TOTAL	**28710647.00**		

It may be noticed from the above table that Rs.20803534.00 was outstanding towards UC for submission as on 31.03.2024. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 **MISAPPROPRIATION & DEFALCATION**

11.1 -

No Misappropriation is detected during the period of Audit.

PARA: 12 **LOSS OF STOCK & STORE**

12.1 -

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

PARA: 13 **AUDIT OF RECEIPTS**

13.1 -

The receipts are being checked through cash book,daily collection register,miscellaneous receipts books & other documents made available to audit for the period under audit and found to be in order.

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - Details of development fund expenditure for the F.Y.2023-24

Details of Development Fund Expenditure during the Year 2023-24		
SL No	**Purpose**	**Amount(rs.)**
1	Management Salary	2878816.00
2	Contractual Salary	650286.00
3	Electric Items	92164.00
4	Refund of admission Fees	240695.00
5	Security Guard	76389.00
6	Computer Accessories	47845.00
7	Principal House Rent Allowance	135395.00
8	Accounts & Admin bursar Allowances	22300.00
9	EPF (Employer Share)	567334.00
10	EPF (Admin Charges)	22693.00
11	Legal fees	11361.00
12	TA/DA	78904.00

13	Refreshment	18940.00
14	Refilling fire extinguisher	8201.00
15	Repair & Maintenance	194105.00
16	SWM fees	15600.00
17	GB Meetting exp	6525.00
18	Furniture	184781.00
19	Electricity Bill	664541.15
20	Advertisement	8400.00
21	Telephone & internet Bill	14657.00
22	Contigency	21393.00
23	Office Stationary	116555.00
24	Printing & xerox	32644.00
25	Affiliation fees	43409.00
26	Allumni exp	10150.00
27	NAAC Exp	198416.24
28	Website	9440.00
29	Vanamahostav	600.00
30	Study tour	2810.00
31	Interview exp	19210.00
32	Green board	12800.00
33	Awarness programme	9530.00
34	Campus development	21050.00
35	Supt.Engineer (R &B)Sundargarh	916264.00
36	BDO,Rajgangpur	831980.00
37	Induction programme	2000.00
38	Postage	2000.00
	Total	**8190183.39**

14.2 - Non-Payment of additional payment to the employees receiving full Grant-in Aid/Block Grant regarding

The Govt.in Higher Education Department Letter No-12567/HE dt.21.06.2019 and No-21530/HE dt 15.10.2019 regarding non –payment of additional payment by the management to the employees receiving full GIA/Block Grant ,you are directed strictly to follow the instruction of Higher Education department and also to deduct the excess amount if paid to the employees. Any deviation/disobedience of orders of the Govt.will not only invite disciplinary action against the principal but also the excess amount will be recovered from the concerned employees

Allowance paid for the F.Y.2023-24		
SL NO	**Name/Designation**	**Amount(Rs.)**

1	Bipin Choudhury,Principal um Reader in Education	135395
2	S.K.Panda,Lect in Eco cumAdmin bursar	12500
3	S.R.Koley,Lect in Education cum Admin bursar	2000
4	Ranjan Kumar Mohapatra,Lect in Math cum Accounts Bursar	7800
	TOTAL	**157695**

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	S K PANDA	Lect in Eco cumAdmin bursar	Sarbati Devi Womens College, Rajgangpur	12500
2	BIPIN CHOUDHURY	,Principal um Reader in Education	Sarbati Devi Womens College, Rajgangpur	135395
3	S.R.Koley	Lect in Education cum Admin bursar	Sarbati Devi Womens College, Rajgangpur	2000
4	Ranjan Kumar Mohapatra	Lect in Math cum Accounts Bursar	Sarbati Devi Womens College, Rajgangpur	7800
			Total :	157695

PARA: 15 **AUDIT ON WORKS**

15.1 - Audit on works:-

An amount of Rs.8,31,980.00 has been transferred to BDO,Rajgangpur & An amount of Rs.39,16,264.00 has been transferred to Supt.Engineer (R & B) Sundargarh for construction work during the year 2023-24.

The Local Authotity is requested to watch over the progress and completion of the construction work and the records there to be produced to Audit.

PARA: 16 **AUDIT ON UNITS / DEPARTMENT**

16.1 -

No separate units functioning in the college,So nothing is there to observe.

PARA: 17 **AUDIT ON SCHEMES / PROGRAMMES**

17.1 - OHEPEE:-

Annexure-1				
Information on Audit of Aided Colleges under World Bank Assisted Scheme-Odisha Higher Education Programme for Excellence & Equity "OHEPEE"				
A.	**Grants Status under OHEPEE**			
	Particulars			**Amount(Rs.)**
	OB as on 01.04.2023			172451.00
	Grant Received during 2023-24			12757423.00
	TOTAL			**12929874.00**
	Grants Utilised during 2023-24			7905596.00
	CB as on 31.03.2024			**5024278.00**
B	**UC Position**			
	UC pendency as on 01.04.2023			12492917.00
	UC due during 2023-24			7905596.00
	TOTAL			**20398513.00**
	UC Submitted during 2023-24			0.00
	UC pendency as on 31.03.2024			**20398513.00**
C	Details of UC submitted			
	Letter No & Date	**Amount(Rs.)**	**Sent to**	
D	Details of Head wise (Componet wise)Expenditure under OHPEE			
	Head			**Amount(Rs.)**
1	Executive Engineer R & B,Sundargarh			6149500.00
2	White board			69856.00
3	Fire Extinguisher			16520.00
4	CCTV			88400.00
5	Printer			41000.00
6	Amplifier			33000.00
7	Advertisement			13295.00
8	Dual Desk &			1448704.00

	benches			
9	Furniture			45321.00
	TOTAL			**7905596.00**
E				
	Particulars of the Asset created			**Money value involved**
	No Assets created Under This Scheme			NA
1	Executive Engineer R & B,Sundargarh			6149500.00
2	White board			69856.00
3	Fire Extinguisher			16520.00
4	CCTV			88400.00
5	Printer			41000.00
6	Amplifier			33000.00
7	Advertisement			13295.00
8	Dual Desk & benches			1448704.00
9	Furniture			45321.00
	TOTAL			**7905596.00**
F	General Remarks			

PARA: 18 **MISCELLANEOUS**

18.1 - Abstract of fees & fines

Position of Fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 2023-24 is furnished below:

Opening Balance as on 01.04.2023	**-2887.00**

Fees & Fines Collected	18859.00
Total	**-15972.00**
Deposited	35110.00
Excess Deposit as on 31.03.24	**-19138.00**

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

Reference No./date	Amount(Rs)	Name of the Treasury
CK00AGXCE7/22.03.2024	13190.00	Sub-treasury Rajgangpur
CK00AGXMB6/22.03.2024	21920.00	Sub-treasury Rajgangpur
Total	**35110.00**	

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

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

(B)Position of Admission fees:-			
CATEGORY	**Total Student**	**Admission fee per Stream**	**Total Admission/Re-admission Fee**
.+2 1st year Arts	384	384 x 8	3072.00
.+2 2nd year Arts	383	383x 8	3064.00
.+2 1st year Com.	111	111 x 8	888.00
.+2 2nd year Com.	112	112 x 8	896.00
.+2 1st Year Science	146	146 x 9	1314.00
.+2 2nd year Science	183	183 x 9	1647.00
.+3 1st year Arts	249	249 x 9	2241.00
.+3 2nd Year Arts	250	250x 9	2250.00
.+3 3rd year Arts	253	253 x 9	2277.00
.+3 1st year Science	25	25 x 10	250.00
.+3 2nd year Science	41	41 x 10	410.00
.+3 3rd year Science	55	55 x 10	550.00
TOTAL	**2192**		**18859.00**

18.2 - Abstract of Student Strength

STUDENT STRENGTH FOR THE F.Y. 2023-24					
S.L.NO	STREAM	Sanctioned strength	Actual Strength		
1	.+2 1ST YEAR ARTS	384	384		
2	.+2 2ND YEAR ARTS	384	383		
3	.+2 1st YEAR SCIENCE	192	146		
4	.+2 2ND YEAR SCIENCE	192	183		
5	.+2 1ST YEAR COM	128	111		
6	.+2 2ND YEAR COM	128	112		
7	.+3 1ST YEAR ARTS	256	249		
8	.+3 2ND YEAR ARTS	256	250		
9	.+3 3RD YEAR ARTS	256	253		
10	.+3 1ST YEAR SCIENCE	64	25		
11	.+3 2ND YEAR SCIENCE	64	41		
12	.+3 3RD YEAR SCIENCE	64	55		
	TOTAL	**2368**	**2192**		

18.3 - Abstract of Staff Strength

Teaching Staff Position 2023-24						
Sl. No.	Subject	Sanction Staff	Men in Position			
			GIA	GIA-17	MP	Contractual
1	English	2	2	0	0	0
2	Odia	3	3	0	0	0
3	Hindi	2	2	0	0	0
4	History	2	1	0	1	0
5	Political	4	2	0	0	2

	Science					
6	Economics	4	2	1	0	1
7	Education	4	3	1	0	0
8	Logic	0	0	0	0	0
9	Physics	3	0	0	1	2
10	Chemistry	2	0	1	1	0
11	Botany	2	0	0	2	0
12	Zoology	2	0	1	1	0
13	Math	3	0	1	0	2
14	Home science	4	1	0	0	3
15	Commerce	2	0	0	2	0
	TOTAL	**39**	**16**	**5**	**8**	**10**

Non-Teaching Staff Position 2023-24

Sl. No.	Position	Sanction Staff	Men in Position			
			GIA	GIA-17	MP	Contractual
1	Demonstrator	5	0	0	4	1
2	Lady Attnd	0	0	0	0	0
3	Jr Clerk	3	1	0	2	0
4	Gardener	1	0	0	1	0
5	PET	1	0	1	0	0
6	Library Attendant	1	0	0	1	0
7	Hsc Lab. Attendant	1	1	0	0	0
8	Peon	10	3	2	5	0
9	Watchman	1	0	0	1	0
10	Sweeper	2	0	0	0	2
11	Asst librarian	1	0	0	1	0
12	Head clerk	1	0	1	0	0
13	Sr clerk	1	0	1	0	0
14	DEO	2	0	0	2	0
15	JR LIBRARIAN	1	0	0	1	0
	TOTAL	**31**	**5**	**5**	**18**	**3**

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

Details Of GIA Salary Statement During The Period 2023-24

SL.NO	NAME & DESIGN	Gross Salary	GPF/NPS	PT	IT	NPS	GIS	LIC	Total Deduction	Net Salary

	ATION									
1	Bipin Choudhuri, Red in Edu	1814756.00	500000.00	2500.00	251100.00	0.00	0.00	19512.00	773112.00	1041644.00
2	Champu Dei, Peon	658404.00	88000.00	2500.00	0.00	0.00	0.00	9276.00	99776.00	558628.00
3	Jasobanta Panigrahi, Peon	605698.00	70000.00	2200.00	0.00	0.00	0.00	36146.00	108346.00	497352.00
4	Kaushlya Agrwal, Red in Pol sci	451491.00	0.00	600.00	36000.00	0.00	0.00	0.00	36600.00	414891.00
5	Kishor Mohanty, Jr clerk	32484.00	3276.00	0.00	0.00	0.00	0.00	1830.00	5106.00	27378.00
6	Mangla Majhi, Peon	500198.00	40000.00	1800.00	0.00	0.00	0.00	3870.00	45670.00	454528.00
7	Sankarsan Rana, Lab asst	690552.00	187000.00	2500.00	0.00	0.00	0.00	4670.00	194170.00	496382.00
8	Akansha Lakra, Lect in Eng	946464.00	94645.00	2500.00	54100.00	0.00	0.00	0.00	151245.00	795219.00
9	Bikashlota Soreng, Lect in Pol sci	946464.00	94645.00	2500.00	51900.00	0.00	0.00	0.00	149045.00	797419.00
10	Rajani Oram, Lect in Odia	946464.00	94645.00	2500.00	51900.00	0.00	0.00	0.00	149045.00	797419.00
11	Sarita Kindo, Lect in Odia	946464.00	94645.00	2500.00	51900.00	0.00	0.00	0.00	149045.00	797419.00
12	Sasmita Lenka , Lect in Edu	946464.00	94645.00	2500.00	51300.00	0.00	0.00	0.00	148445.00	798019.00
13	Smrutirekha Nayak, Lect in	946464.00	94645.00	2500.00	51900.00	0.00	0.00	0.00	149045.00	797419.00

	Hindi									
14	Sukant kumar Xalxo,Lect in Eco	946464.00	94645.00	2500.00	51900.00	0.00	0.00	0.00	149045.00	797419.00
15	Suusha ma Sui, Lect in Eco	434858.00	434858.00	1400.00	18000.00	63860.00	0.00	0.00	518118.00	-83260.00
16	Geeti Rekha,Lect in Eng	861130.00	86113.00	2500.00	42400.00	111833.00	0.00	0.00	242846.00	618284.00
17	Bhusana Puala, Lect in Hindi	861130.00	86113.00	2500.00	41000.00	98397.00	0.00	0.00	228010.00	633120.00
18	Pratap Bagh, Lect in Edu	801828.00	80200.00	2500.00	41400.00	0.00	3750.00	0.00	127850.00	673978.00
19	Rashmita Mallik, Lect in Home sci	801828.00	80200.00	2500.00	43500.00	0.00	20000.00	0.00	146200.00	655628.00
20	Sachim Minj, Lect in Histroy	779464.00	71749.00	2500.00	41200.00	0.00	20000.00	0.00	135449.00	644015.00
21	Sushil Nag, lect in odia	769470.00	71749.00	2500.00	40100.00	0.00	20000.00	0.00	134349.00	635121.00
	TOTAL	**16688539.00**	**2461773.00**	**46000.00**	**919600.00**	**274090.00**	**63750.00**	**75304.00**	**3840517.00**	**12848022.00**

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

Details Of GIA-17 Salary statement for the F.Y. 2023-24								
SL.NO	**NAME & DESIGNATION**	**Gross Salary**	**PT**	**IT**	**EPF**	**LIC**	**Total deduction**	**Net Salary**
1	Ranjan kumar Mohapatra, Lect in Math	1009896.00	2500.00	56144.00	21600.00	124276.00	204520.00	805376.00
2	Kusum	1009896.0	2500.00	51400.00	21600.00	60480.00	135980.00	873916.00

	Burh, Lect in Chem	0						
3	Sarojini Ekka, Lect in Zool	1009896.00	2500.00	58500.00	21600.00	18660.00	101260.00	908636.00
4	Puspalata Sarangi, Lect in PET	994452.00	2500.00	54300.00	21600.00	74052.00	152452.00	842000.00
5	Sapan kumar Panda,Lect in Eco	1009896.00	2500.00	56144.00	21600.00	106823.00	187067.00	822829.00
6	Sandhya rani Koley, Lect in Edu	1009896.00	2500.00	58500.00	21600.00	54228.00	136828.00	873068.00
7	Jacinta Toppo,Jr clerk	509984.00	2500.00	0.00	21600.00	5150.00	29250.00	480734.00
8	Panu charan Paikra, jr clerk	509984.00	2500.00	0.00	21600.00	7134.00	31234.00	478750.00
9	Gajendra Tanty, Peon	479104.00	2500.00	0.00	21600.00	7032.00	31132.00	447972.00
10	Rabiratna Kishan, Peon	479104.00	2500.00	0.00	21600.00	16068.00	40168.00	438936.00
	TOTAL	**8022108.00**	**25000.00**	**334988.00**	**216000.00**	**473903.00**	**1049891.00**	**6972217.00**

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

Details Of Management Salary statement for the Period 2023-24						
Sl. No.	**NAME/DESIGNATION**	**Gross Salary**	**EPF**	**LIC**	**Total deduction**	**Net Salary**
1	Reshan aara Begum, Lect in Botany	269680.00	21600.00	0.00	21600.00	248080.00
2	Surekha Lakra, Lect in History	170464.00	21264.00	0.00	21264.00	149200.00
3	Namrata Das, Lect in Phy	70280.00	7530.00	0.00	7530.00	62750.00
4	Namita Sah,	170464.00	21264.00	0.00	21264.00	149200.00

	Lect in Chem					
5	Neha Singh, Lect in Comm	170464.00	21264.00	0.00	21264.00	149200.00
6	Anil kumar Satapathy, Lect in Comm	159040.00	20040.00	8373.00	28413.00	130627.00
7	Soumya sefalika Rout, Lect in Botany	130816.00	17016.00	0.00	17016.00	113800.00
8	Muskan Sahoo,Lect in Zool	130816.00	17016.00	0.00	17016.00	113800.00
9	Anamiika Mohapatra, Demo in Phy	118608.00	15708.00	0.00	15708.00	102900.00
10	Sarita Biswal, Demo in Zool	118608.00	12708.00	0.00	12708.00	105900.00
11	Subhashree P Sahoo, Demo in Chem	32517.00	3484.00	0.00	3484.00	29033.00
12	Kalyani Sahoo,Demo in Botany	95760.00	10260.00	0.00	10260.00	85500.00
13	P Santha, Jr clerk	174404.00	18684.00	0.00	18684.00	155720.00
14	Sushmita Toppo, Jr Librarian	130572.00	13992.00	16380.00	30372.00	100200.00
15	Kabita Singh, DEO	133412.00	17292.00	6720.00	24012.00	109400.00
16	Shibani Panda, DEO	130381.00	16971.00	12360.00	29331.00	101050.00
17	Rajendra Xess, Gardener	140428.00	15048.00	7572.00	22620.00	117808.00
18	Raju Pradhan, Night watchman	89846.00	9626.00	8520.00	18146.00	71700.00
19	Deepika Toppo, Peon	87136.00	9834.00	3708.00	13542.00	73594.00
20	Sunita Maharana, Jr clerk	78440.00	8400.00	10703.00	19103.00	59337.00
21	Mukesh Kisan, Peon	71944.00	7704.00	0.00	7704.00	64240.00
22	Reshma Dung dung, Asst lib	74144.00	7944.00	7032.00	14976.00	59168.00
23	Ranjita Bada,	66304.00	7104.00	7032.00	14136.00	52168.00

	Lib attd					
24	Droupadi Dehury,peon	21728.00	2328.00	0.00	2328.00	19400.00
25	Sumit Majhi,Peon	21280.00	2280.00	0.00	2280.00	19000.00
26	Monika Xess,Peon	21280.00	2280.00	0.00	2280.00	19000.00
	TOTAL	**2878816.00**	**328641.00**	**88400.00**	**417041.00**	**2550175.00**

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

Detail of Contractual salary statement for the F.Y.2023-24		
Sl No	**Name & Designation**	**GROSS SALARY**
1	Preeti Meher, Lect in Math	38400
2	Fulmani Bud, Lect in HSC	59600
3	Rahmita Sahoo, Lect in Eco	56500
4	Anila Toppo, Lect in PSC	60000
5	Sonali Murmu, Lect in PSC	56800
6	Nirupama Meher, Lect in HSC	9600
7	Bisweswara Pradhan, Lect in Phy	60000
8	Manjusa Pradhan, Lect in Math	60000
9	Lipsha Ghosh, Demo in Chem	42000
10	Lipi Biswal, Lect in HSC	78800
11	Soumya Pani, Lect in Phy	49900
12	Arati Sagar, Sweepress	52250
13	Padma Cock, Sweepers	26436
	Total	**650286**

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 for the F.Y.2023-24						
Sl. No.	**Date of Deposit**	**Wage of Month**	**Employer's Share**	**Employee's Share**	**Admin Charges**	**TOTAL**
1	13.04.2023	Mar-23	45756	43926	1830	91512
2	01.08.2023	Apr-23	46400	44544	1856	92800
3	01.08.2023	May-23	46400.00	44544.00	1856	92800
4	01.08.2023	Jun-23	47025	45144	1881	94050
5	27.08.2023	Jul-23	47025	45144	1881	94050
6	15.05.2023	Aug-23	45456	43638	1818	90912
7	12.10.2023	Sep-23	45456	43638	1818	90912
8	19.11.2023	Oct-23	45456	43638	1818	90912
9	12.12.2023	Nov-23	48067	46144	1923	96134
10	28.01.2024	Dec-23	48625	46680	1945	97250
11	20.02.2024	Jan-24	48625	46680	1945	97250
12	15.03.2024	Feb-24	53043	50921	2122	106086
		Total	**567334**	**544641**	**22693**	**1134668**

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 ca

se 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 269732.52 are held under objection which include an amount of Rs 248395.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	21337.52	0.00	0.00	0.00	
2	8.1	90700.00	90700.00	90700.00	0.00	0.00	
3	14.2	157695.00	157695.00	157695.00	0.00	0.00	
Total		**248395.00**	**269732.52**	**248395.00**	**0.00**	**0.00**	

Spot Recovery

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

Audit Certificate

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