

Audit Report No:-748245/AR/2023-2024-SUNDARGARH



# AUDIT REPORT

On the Accounts of

**Sarbati Devi Womens College, Rajgangpur**

*for*

**2022-2023**

DISTRICT AUDIT OFFICE,  
LOCAL FUND AUDIT, SUNDARGARH

**LOCAL FUND AUDIT, SUNDARGARH, ODISHA**

CATEGORY : Aided College

Audit Report No :  
748245/AR/2023-2024-SUNDARGARH

Sarbati Devi Womens College,  
Rajgangpur,District:-SUNDARGARH

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Sarbati Devi Womens College, Rajgangpur</b>
2	Year of Accounts under Audit :	<b>2022-2023</b>
3	Name of the Local Authority during the year of A/Cs :	BIPIN CHOUDHRY ,PRINCIPAL IC,READER IN EDUCATION,FROM 01.05.2021 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	BIPIN CHOUDHRY ,PRINCIPAL IC,READER IN EDUCATION
4	Duration of Audit :	04-12-2023 To 09-12-2023 (Mandays Consumed :- )
5	Name of the Auditors :	HARICHANDAN KARAN AND ASSOCIATES 326584E - Lead Auditor
6	Name of the Reviewing Officer :	SANTOSH KUMAR TRIPATHY(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 :	

**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**

SIno	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	Service Postage Stamps	04.12.2023	NIL	NIL	NA	NO DISCREPANCIES

2	Measurement Books	04.12.2023	NIL	NIL	NA	NO DISCREPANCIES
3	Cash in hand Plus Two General	04.12.2023	9970.00	9970.00	57	NO DISCREPANCIES
4	Cash in hand Plus Three General	04.12.2023	107746.00	107746.00	77	NO DISCREPANCIES
5	Fee Collection Receipt Books	04.12.2023	73 NOS	73 NOS	78	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 2023-24 of the Sarvati Devi Women's College,Rajgangpur was found cash of Rs.9970.00 & Rs.107746.00 which is recorded as Rs.9970.00 & Rs.107746.00 in the same Three General Cash Book on 04/12/2023.

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. 04/12/2023.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2022-23.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	
S/no	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	Service books.

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
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**C : List of Records/Registers not Maintained**

Sino	List Records/Register
1	Construction cash book
2	H.S.S. cash book
3	Work Case Records

**D : List of Records/Registers not Required**

Sino	List Records/Register
1	Acquittance roll of scholarship

**Comments**

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

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure

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**

Sarbati Devi Womens College, Rajgangpur - 2022-2023

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT )	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	UGC	01-04-2022	152400.00	2465.00	154865.00	91018.00	31-03-2023	63847.00	31-03-2023	63847.00	0.00	
2	PLUS THREE UNIVERSITY	01-04-2022	196446.00	338352.00	534798.00	297279.06	31-03-2023	237518.94	31-03-2023	237518.94	0.00	
3	PLUS THREE SAMS	01-04-2022	67246.65	0.00	67246.65	649.00	31-03-2023	66597.65	31-03-2023	66597.65	0.00	
4	PLUS THREE NSS	01-04-2022	22056.00	8755.00	30811.00	8898.53	31-03-2023	21912.47	31-03-2023	21912.47	0.00	
5	LADIES HOSTEL	01-04-2022	2373398.71	2733753.00	5107151.71	2088741.30	31-03-2023	3018410.41	31-03-2023	3018410.41	0.00	
6	NCC	01-04-2022	143714.99	4764.00	148478.99	1609.00	31-03-2023	146869.99	31-03-2023	146869.99	0.00	
7	RED CROSS	01-04-2022	65037.66	5319.00	70356.66	6891.00	31-03-2023	63465.66	31-03-2023	63465.66	0.00	
8	PLUS TWO EXAM	01-04-2022	97533.64	121372.00	218905.64	98993.00	31-03-2023	119912.64	31-03-2023	119912.64	0.00	
9	IDP	01-04-2022	164164.00	12308922.00	12473086.00	12300635.00	31-03-2023	172451.00	31-03-2023	172451.00	0.00	
10	PLUS TWO NSS	01-04-2022	33352.00	16270.00	49622.00	8200.50	31-03-2023	41421.50	31-03-2023	41421.50	0.00	
11	CURRENT CASH BOOK	01-04-2022	396707.61	14967087.00	15363794.61	5593292.23	31-03-2023	9770502.38	31-03-2023	9770502.38	0.00	
12	Plus Two General Cash Book	01-04-2022	4098769.37	1114258.00	5213027.37	1088590.58	31-03-2023	4124436.79	31-03-2023	4124436.79	0.00	
13	Plus Three General Cash Book	01-04-2022	9476943.41	28880404.11	38357347.52	27183500.83	31-03-2023	11173846.69	31-03-2023	11173846.69	0.00	

	<b>GRAN D TOTAL</b>		<b>172877 70.04</b>	<b>605017 21.11</b>	<b>777894 91.15</b>	<b>487682 98.03</b>		<b>290211 93.12</b>		<b>290211 93.12</b>	<b>0.00</b>	
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**Comments**

<b>Cash Book Wise Details of Closing Balance As on 31.03.23</b>				
<b>S.I.no</b>	<b>Cash Book</b>	<b>In Cash</b>	<b>In Bank</b>	<b>Total</b>
1	Plus Three SAMS	0.00	66597.65	66597.65
2	Plus Three NSS Cash Book	0.00	21912.47	21912.47
3	NCC Cash Book	0.00	146869.99	146869.99
4	Plus Two Exam Cash Book	0.00	119912.64	119912.64
5	Ladies Hostel Cash Book	8000.00	3010410.41	3018410.41
6	Plus Three Exam	0.00	237518.94	237518.94
7	Red Cross Cash Book	0.00	63465.66	63465.66
8	UGC Cash Book	0.00	63847.00	63847.00
9	Plus Two General Cash Book	9255.00	4115181.79	4124436.79
10	Plus Three General Cash Book	3006.00	11170840.69	11173846.69
11	Current Cash Book	0.00	9770502.38	9770502.38
12	IDP	0.00	172451.00	172451.00
13	Plus Two Nss	0.00	41421.50	41421.50
	<b>TOTAL</b>	<b>20261.00</b>	<b>29000932.12</b>	<b>29021193.12</b>

<b>Head-Wise Details Of Receipt &amp; Payment Of S.D. Women's College,Rajgangpur For the Year 2022-23</b>						
<b>SI No.</b>	<b>Particulars</b>	<b>Opening Balance as on 01.04.22</b>	<b>Receipts for 2022-23</b>	<b>Total</b>	<b>Payment for 2022-23</b>	<b>Closing Balance as on 31.03.23</b>
<b>I</b>	<b>Govt Grant (Recurring)</b>					
1	GIA Salary	0.00	16970285.00	16970285.00	16970285.00	0.00
2	GIA-17 Salary	162552.00	7216726.00	7379278.00	7216726.00	162552.00
	<b>TOTAL</b>	<b>162552.00</b>	<b>24187011.00</b>	<b>24349563.00</b>	<b>24187011.00</b>	<b>162552.00</b>
<b>II</b>	<b>Govt Grant ( Non Recurring) UGC</b>					

1	UGC	152400.00	2465.00	154865.00	91018.00	63847.00
	<b>TOTAL</b>	<b>152400.00</b>	<b>2465.00</b>	<b>154865.00</b>	<b>91018.00</b>	<b>63847.00</b>
<b>III</b>	<b>Govt Grant ( Non Recurring)</b>					
	IDP	164164.00	12308922.00	12473086.00	12300635.00	172451.00
	<b>TOTAL</b>	<b>164164.00</b>	<b>12308922.00</b>	<b>12473086.00</b>	<b>12300635.00</b>	<b>172451.00</b>
<b>IV</b>	<b>Other Than Grants</b>					
1	Self Defence	36400.00	124806.00	161206.00	161206.00	0.00
2	Lab Equipment Grant	0.00	1000000.00	1000000.00	0.00	1000000.00
3	Infrastructure Grant	0.00	3000000.00	3000000.00	0.00	3000000.00
4	Hockey Worldcup	0.00	25000.00	25000.00	0.00	25000.00
5	Sports Grant	0.00	80000.00	80000.00	0.00	80000.00
	<b>TOTAL</b>	<b>36400.00</b>	<b>4229806.00</b>	<b>4266206.00</b>	<b>161206.00</b>	<b>4105000.00</b>
<b>V</b>	<b>Income From Internal Sources</b>					
1	Fees & Fines( Admission fee)	0.00	17683.00	17683.00	20570.00	-2887.00
	<b>TOTAL</b>	<b>0.00</b>	<b>17683.00</b>	<b>17683.00</b>	<b>20570.00</b>	<b>-2887.00</b>
<b>VI</b>	<b>CHSE/UU FEES</b>					
1	Registration fee	49500.00	54040.00	103540.00	54040.00	49500.00
2	CHSE Exam fee	524273.00	0.00	524273.00	0.00	524273.00
3	Academic fee	44505.00	32355.00	76860.00	32355.00	44505.00
4	Sports & Literary fee	7880.00	206300.00	214180.00	65365.00	148815.00
5	Recognition Fees	56000.00	49960.00	105960.00	49960.00	56000.00
6	UU Exam Fees	1644459.00	2003925.00	3648384.00	2001065.00	1647319.00
7	Student Aid Fund	18670.00	9640.00	28310.00	9640.00	18670.00
8	Original & Migration Certifiacte Fee	0.00	101090.00	101090.00	101090.00	0.00
9	syllabus Fees	1970.00	3360.00	5330.00	3360.00	1970.00
10	EMH Fees	59100.00	100800.00	159900.00	100800.00	59100.00
	<b>TOTAL</b>	<b>2406357.00</b>	<b>2561470.00</b>	<b>4967827.00</b>	<b>2417675.00</b>	<b>2550152.00</b>

VII	Student Fund					
1	YRC	94690.00	36260.00	130950.00	12344.00	118606.00
2	G.I.S	44475.00	9065.00	53540.00	0.00	53540.00
3	Scout & Guide	49075.00	9065.00	58140.00	0.00	58140.00
4	Armed Force Day	62180.00	9065.00	71245.00	0.00	71245.00
5	Student Union	155690.00	90650.00	246340.00	0.00	246340.00
6	Dramatic Society	215355.00	90650.00	306005.00	0.00	306005.00
7	Athletic Club	171131.00	90600.00	261731.00	68500.00	193231.00
8	Inter College Tournament	145284.00	90590.00	235874.00	7000.00	228874.00
9	Social Function	170325.00	45265.00	215590.00	134000.00	81590.00
10	Students Common Room	85770.00	18110.00	103880.00	0.00	103880.00
11	Sahitya Sansad	61370.00	18110.00	79480.00	0.00	79480.00
12	Humanities Association(Arts)	45727.00	12270.00	57997.00	0.00	57997.00
13	Science Society	80475.00	55675.00	136150.00	0.00	136150.00
14	Library Fund	360347.00	181100.00	541447.00	253950.00	287497.00
15	College Exam	231857.00	90550.00	322407.00	45680.00	276727.00
16	College Magazine	237361.00	90540.00	327901.00	0.00	327901.00
17	College Calendar	143155.00	36220.00	179375.00	0.00	179375.00
18	College Union/Election	102675.00	18110.00	120785.00	0.00	120785.00
19	Identity/Library Card	24910.00	7280.00	32190.00	0.00	32190.00
20	Smart Identity Card	76570.00	36400.00	112970.00	25515.00	87455.00
21	Time Table	36265.00	9050.00	45315.00	0.00	45315.00
22	Abstract of Attendance	42700.00	9055.00	51755.00	0.00	51755.00
23	Extra Moral Lecture	49760.00	9055.00	58815.00	0.00	58815.00
24	Proctorial Fees	50750.00	9055.00	59805.00	0.00	59805.00
25	Teacher's Welfare	46750.00	9055.00	55805.00	0.00	55805.00
26	College Foundation	70483.00	18110.00	88593.00	0.00	88593.00



	Day					
27	Science Laboratory	195795.00	104200.00	299995.00	147976.00	152019.00
28	Furniture Fees	311122.00	181100.00	492222.00	0.00	492222.00
29	General Maintainance	350665.00	181100.00	531765.00	0.00	531765.00
30	NCC	139584.00	36220.00	175804.00	12350.00	163454.00
31	Career Counseling	69105.00	9055.00	78160.00	0.00	78160.00
32	Gardening	89385.00	58685.00	148070.00	0.00	148070.00
33	Enrollment Fees	34210.00	0.00	34210.00	0.00	34210.00
34	Course of Study	37140.00	14380.00	51520.00	0.00	51520.00
35	Medical Fees	34630.00	9055.00	43685.00	0.00	43685.00
36	SSG Fund	35350.00	36220.00	71570.00	0.00	71570.00
37	Yoga	35460.00	0.00	35460.00	0.00	35460.00
38	Social Service Fee	9847.00	0.00	9847.00	0.00	9847.00
39	Honors Dev. Fees	61310.00	53800.00	115110.00	0.00	115110.00
40	DSA	49590.00	18110.00	67700.00	16560.00	51140.00
41	NSS	14784.00	36220.00	51004.00	24691.00	26313.00
	<b>TOTAL</b>	<b>4323107.00</b>	<b>1837100.00</b>	<b>6160207.00</b>	<b>748566.00</b>	<b>5411641.00</b>
<b>VIII</b>	<b>Miscellaneou s</b>					
1	Development Fund	5631164.34	11206220.11	16837384.45	5876848.64	10960535.81
2	Bank Interest/ Charges	499613.05	468952.00	968565.05	0.00	968565.05
3	Misc. income	0.00	0.00	0.00	0.00	0.00
4	Audit Recovery	0.00	0.00	0.00	0.00	0.00
5	EPF( Employee Share)	0.00	453507.00	453507.00	453507.00	0.00
6	CAF Fees	0.00	0.00	0.00	0.00	0.00
7	FD Incash	913227.00	0.00	913227.00	0.00	913227.00
	<b>TOTAL</b>	<b>7044004.39</b>	<b>12128679.11</b>	<b>19172683.50</b>	<b>6330355.64</b>	<b>12842327.86</b>
<b>IX</b>	PMS Cash Book	0.00	0.00	0.00	0.00	0.00
<b>X</b>	NSS Cash Book	22056.00	8755.00	30811.00	8898.53	21912.47
<b>XI</b>	NCC Cash	143714.99	4764.00	148478.99	1609.00	146869.99

	Book					
<b>XII</b>	Plus Two Exam Cash Book	97533.64	121372.00	218905.64	98993.00	119912.64
<b>XIII</b>	Plus Three Exam Cash Book	196446.00	338352.00	534798.00	297279.06	237518.94
<b>XIV</b>	Hostel Cash Book	2373398.71	2733753.00	5107151.71	2088741.30	3018410.41
<b>XV</b>	Management Cash Book	0.00	0.00	0.00	0.00	0.00
<b>XVI</b>	Red Cross Cash Book	65037.66	5319.00	70356.66	6891.00	63465.66
<b>XVII</b>	Plus Two NSS Cash Book	33352.00	16270.00	49622.00	8200.50	41421.50
<b>XVIII</b>	Plus Three SAMS	67246.65	0.00	67246.65	649.00	66597.65
	<b>TOTAL</b>	<b>2998785.65</b>	<b>3228585.00</b>	<b>6227370.65</b>	<b>2511261.39</b>	<b>3716109.26</b>
	<b>GRAND TOTAL</b>	<b>17287770.04</b>	<b>60501721.11</b>	<b>77789491.15</b>	<b>48768298.03</b>	<b>29021193.12</b>

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" ( Ledger Books ) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE ( payments ) accounts for the year 2022-23. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

**Comments regarding Wrong Opening Closing Balance:-**

Further In previous Audit Report Some of the Cash Books actual opening balance was not incorporated in audit report, hence the same has been included in current audit report resulting an amount of Rs. 926.00 has increased as OB.

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

Sarbati Devi Womens College, Rajgangpur - 2022-2023

S/no	Name of the Bank	A/C No.	Closing Balance Date As on	Closing Balance in Pass	Closing Balance in Bank Date	Closing Balance in Bank as	Difference(In Rs:)(A-B)	Remarks
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			(dd/mm/yyyy)	Book(In Rs:) (A)	Cash Book (dd/mm/yyyy)	mentioned in Cash Book(In Rs:) (B)		
1	SBI	10799384301	31-03-2023	9908222.23	31-03-2023	9770502.38	137719.85	CURRENT ACCOUNT
2	SBI	10799425260	31-03-2023	4137481.37	31-03-2023	4115181.79	22299.58	PLUS TWO GENERAL
3	SBI	10799425293	31-03-2023	10965752.00	31-03-2023	11170840.69	-205088.69	PLUS THREE GENERAL
4	SBI	10799387493	31-03-2023	64545.66	31-03-2023	63465.66	1080.00	YRC
5	SBI	10799387324	31-03-2023	21912.47	31-03-2023	21912.47	0.00	PLUS THREE NSS
6	SBI	37537633190	30-03-2023	41421.50	31-03-2023	41421.50	0.00	PLUS TWO NSS
7	SBI	10799425306	31-03-2023	146869.99	31-03-2023	146869.99	0.00	NCC
8	SBI	10799384243	31-03-2023	119912.64	31-03-2023	119912.64	0.00	PLUS TWO EXAM
9	SBI	10799425328	31-03-2023	237518.94	31-03-2023	237518.94	0.00	PLUS THREE EXAM
10	SBI	10799425271	31-03-2023	3016056.19	31-03-2023	3010410.41	5645.78	HOSTEL CASH BOOK
11	SBI	38485068045	31-03-2023	66597.65	31-03-2023	66597.65	0.00	PLUS THREE SAMS
12	CANARA BANK	2888101000864	31-03-2023	63847.00	31-03-2023	63847.00	0.00	UGC
13	CANARA BANK	2888101007772	31-03-2023	172451.00	31-03-2023	172451.00	0.00	IDP
	<b>GRAND TOTAL</b>			<b>28962588.64</b>		<b>29000932.12</b>	<b>-38343.48</b>	

Reconciliation		
Reconciliation-01		
<b>SBI A/C NO-10799387493</b>		
<b>Balance as per Cash Book</b>		<b>63465.66</b>
<i>ADD:-Cheque issued in cash book but not presented in to bank</i>		
Chq No-853046,Dt:-26.03.2023	600.00	
Chq No-853047,Dt:-26.03.2023	480.00	
<b>TOTAL</b>	<b>1080.00</b>	<b>1080.00</b>

<b>As per Pass book</b>		<b>64545.66</b>
<b>Reconciliation-02</b>		
<b>SBI A/C NO-10799384301</b>		
<b>Balance as per Cash Book</b>		<b>9770502.38</b>
<i>ADD:-</i> Cheque issued in cash book but not presented in to bank		
Chq No-747086,Dt:-25.03.2023	25515.00	
Chq No-747091,Dt:-28.03.2023	147976.00	
Chq No-747098,Dt:-31.03.2023	78232.00	
<b>TOTAL</b>	<b>251723.00</b>	<b>10022225.38</b>
<b>Previous year Unreconciled Amount</b>	<b>114003.15</b>	
<b>As per Pass book</b>		<b>9908222.23</b>
<b>Reconciliation-03</b>		
<b>SBI A/C NO-10799425260</b>		
<b>Balance as per Cash Book</b>		<b>4115181.79</b>
<b>ADD:-</b>		
Unreconciled Amount	22299.58	
<b>As per Pass book</b>		<b>4137481.37</b>
<b>Reconciliation-04</b>		
<b>SBI A/C NO-10799425293</b>		
<b>Balance as per Cash Book</b>		<b>11170840.69</b>
<b>LESS:-</b>		
Previous year Unreconciled Amount	205088.69	
<b>As per Pass book</b>		<b>10965752.00</b>
<b>Reconciliation-05</b>		
<b>SBI A/C NO-10799425271</b>		
<b>Balance as per Cash Book</b>		<b>3010410.41</b>
<b>ADD:-</b>		
Unreconciled Amount	5645.78	
<b>As per Pass book</b>		<b>3016056.19</b>

PARA: 6 **STOCK POSITION**

Sarbati Devi Womens College, Rajgangpur - 2022-2023

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS TWO SCIENCE BOOK	1133	67	0	1200.00	1200	
2	PLUS THREE SCIENCE BOOK	698	572	0	1270.00	1270	
3	PLUS TWO ARTS BOOK	13821	35	0	13856.00	13856	
4	PLUS THREE ARTS BOOK	14339	1019	0	15358.00	15358	
5	PLUS TWO COM	170	0	0	170.00	0	
6	CCTV	0	20	0	20.00	20	

**Comments**

Details of General stock for the F.Y. 2022-23						
S/no	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	24	10	0	34	34
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	0	0	32	32
13	Xerox Macine	3	0	0	3	3
14	Wooden Chair	8	0	0	8	8

15	Ceiling Fan	80	0	0	80	80
16	Pedstal Fan	2	0	0	2	2
17	Exust Fan	1	0	0	1	1
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	0	0	51	51
24	Steel Table	9	0	0	9	9
25	Wooden Stool	5	0	0	5	5
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
31	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 Pump	2	0	0	2	2
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	0	0	2	2
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	Carron Board	4	0	0	4	4
67	Playing Disk	8	0	0	8	8
68	Chess Board	4	0	0	4	4
69	Apron for cook	4	0	0	4	4
70	Foot ball 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	4	2	0	6	6
76	Nokia Mobile	1	1	0	2	2
77	Lock & key	2	0	0	2	2
78	Show case for Mandir	1	0	0	1	1
79	Wirelee dongles	1	0	0	1	1
80	White notice board	1	0	0	1	1

81	Speaker	1	0	0	1	1
82	Laptop	2	0	0	2	2
83	LPG Stove & Burner	9	0	0	9	9
84	Table & Benck	0	35	0	35	35
85	Cash counting machine	0	1	0	1	1

**Details of IDP Stock for the f.y. 2022-23**

SIno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register
1	Fire Extinguisher	4	0	0	4	4
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	11	0	0	11	11
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	0	0	1	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 2021-22 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**

Sarbati Devi Womens College, Rajgangpur - 2022-2023

SIno	Opening Balance of Investment as on (DD MM	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In	Total(In Rs:)	Amount Invested during the Year under Audit(In	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
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	YYYY)		Rs:)		Rs:)			nt Ledger		
1	01-04-2022	5522500.00	0.00	5522500.00	0.00	31-03-2023	5522500.00	31-03-2023	5522500.00	0.00
	<b>GRAND TOTAL</b>	<b>5522500.00</b>	<b>0.00</b>	<b>5522500.00</b>	<b>0.00</b>		<b>5522500.00</b>		<b>5522500.00</b>	<b>0.00</b>

DETAILS OF INVESTMENT 2022-23								
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 SAMB ALPUR UNIVERSITY
2	SBI	10799509831	25.08.1983	50000.00	8.75%	NA	50000.00	PLEDGE TO SAMB ALPUR UNIVERSITY
3	SBI	30092739290	25.06.2016	25000.00	7.00%	28.05.2026	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	30.01.2020	562996.00	5.00%	29.01.2030	562996.00	Pledged to Principal, Sarvati Devi Women's college
7	SBI	31040650111	30.0.2020	187861.00	5.00%	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	324508763	01.05.2018	1484644.00	6.75%	01.05.2028	2899513.00	Pledged to

		17		0			0	Principal,S arvati Devi Women's college
10	SBI	324506759 05	27.07.2012	50000.00	8.75%	27.07.2022	50000.00	Pledged to Principal,S arvati Devi Women's college
11	SBI	355229240 22	22.01.2016	30000.00	7.50%	22.01.2018	32314.00	Pledged to Principal,S arvati Devi Women's college
12	SBI	365527997 11	17.02.2017	50000.00	6.90%	17.02.2018	53540.00	Pledged to Principal,S arvati Devi Women's college
13	SBI	302205127 10	01.05.2018	477008.00	6.75%	01.05.2028	931598.00	Pledged to Principal,S arvati Devi Women's college
14	SBI	302205118 74	01.05.2018	226292.00	6.75%	01.05.2028	441949.00	Pledged to Principal,S arvati Devi Women's college
15	SBI	310405830 62	30.01.2020	187661.00	5.00%	29.01.2030	187661.00	DSWC ,Hostel
		<b>TOTAL</b>		<b>5522500.0 0</b>			<b>9558385.0 0</b>	

PARA: 8 **ADVANCE**

Sarbati Devi Womens College, Rajgangpur - 2022-2023

Sino	Advanc e Outst anding as on (DD MM YYYY)	Cashbo ok Name	Advanc e Outst anding (In Rs:)	Advanc e Paid during the Year under Audit(In	Total(In Rs:)	Advanc e adjust ed during the Year under	Advanc e Outst anding as per (DD MM YYYY)	Advanc e Outst anding Audit (In Rs:)	Advanc e Outst anding as per (DD MM YYYY)	Advanc e Outst anding Cash Book(In Rs:)	Differen ce(In Rs:)	Remark s
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				Rs:)		Audit(In Rs:)	Audit		Cash Book			
1	01-04-2022	NCC Cash Book	40600.00	0.00	40600.00	0.00	31-03-2023	40600.00	31-03-2023	40600.00	0.00	
2	01-04-2022	CURRENT CASH BOOK	200000.00	418996.00	618996.00	279100.00	31-03-2023	339896.00	31-03-2023	339896.00	0.00	
3	01-04-2022	PLUS THREE EXAM	59500.00	32800.00	92300.00	0.00	31-03-2023	92300.00	31-03-2023	92300.00	0.00	
4	01-04-2022	Hostel Cash Book	80000.00	89300.00	169300.00	80000.00	31-03-2023	89300.00	31-03-2023	89300.00	0.00	
5	01-04-2022	YRC CASH BOOK	0.00	1800.00	1800.00	1200.00	31-03-2023	600.00	31-03-2023	600.00	0.00	
6	01-04-2022	PLUS TWO NSS	0.00	3200.00	3200.00	1800.00	31-03-2023	1400.00	31-03-2023	1400.00	0.00	
7	01-04-2022	PLUS THREE NSS	0.00	6500.00	6500.00	1200.00	31-03-2023	5300.00	31-03-2023	5300.00	0.00	
8	01-04-2022	PLUS THREE GENERAL	0.00	117800.00	117800.00	0.00	31-03-2023	117800.00	31-03-2023	117800.00	0.00	
	<b>GRAND TOTAL</b>		<b>380100.00</b>	<b>670396.00</b>	<b>1050496.00</b>	<b>363300.00</b>		<b>687196.00</b>		<b>687196.00</b>	<b>0.00</b>	

**Comments :**

Year wise break-up of Outstanding Advance As on 31.03.2023	
2020-21	64500.00
2021-22	118600.00
2022-23	504096.00
<b>TOTAL</b>	<b>687196.00</b>

Statement Showing Details of Outstanding Advance as on 31.03.2023(NCC Cash Book)									
SL No	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
	2020-21								

1	Susmita Toppo , Jr Librarian	40000.00	03.02.21	0.00	40000.00	-	0.00	40000.00	NCC Training
	<b>2021-22</b>								
2	Ranjan Kumar Mohapatra, Lect in Math	600.00	08.03.22	0.00	600.00	-	0.00	600.00	Womens day Celebration
	<b>Total</b>	<b>40600.00</b>		<b>0.00</b>	<b>40600.00</b>		<b>0.00</b>	<b>40600.00</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023 ( Current Cash Book)**

SL No	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
	<b>2020-21</b>								
1	P Santha, Jr Clerk	9000.00	21.10.20	0.00	9000.00	29.08.22	9000.00	0.00	PUJA
2	Raju Pradhan, Watchman	6000.00	21.10.20	0.00	6000.00	29.08.22	6000.00	0.00	PUJA
3	Deepika Toppo, Lady Attnd	6000.00	21.10.20	0.00	6000.00	29.08.22	6000.00	0.00	PUJA
	<b>2021-22</b>								
4	Kabita Singh, DEO	6000.00	08.10.21	0.00	6000.00	29.08.22	6000.00	0.00	PUJA
5	Jacinta Toppo, Clerk	12000.00	08.10.21	0.00	12000.00	30.08.22	12000.00	0.00	PUJA
6	Panu Charan Paikaray, Jr Clerk	12000.00	08.10.21	0.00	12000.00	-	0.00	12000.00	PUJA
7	Sankaran Rana, Lab Attnd	9000.00	08.10.21	0.00	9000.00	30.08.22	9000.00	0.00	PUJA
8	Mangala Majhi, Peon	9000.00	08.10.21	0.00	9000.00	30.08.22	9000.00	0.00	PUJA
9	Champu Dei, Peon	9000.00	08.10.21	0.00	9000.00	30.08.22	9000.00	0.00	PUJA
10	Rabi Ratna kishan, Peon	9000.00	08.10.21	0.00	9000.00	30.08.22	9000.00	0.00	PUJA

11	Gajendra Tanty, Peon	9000.00	08.10.21	0.00	9000.00	30.08.22	9000.00	0.00	PUJA
13	Shibani Panda, DEO	9000.00	08.10.21	0.00	9000.00	29.08.22	9000.00	0.00	PUJA
14	Rajendra Xess, Gardener	6000.00	08.10.21	0.00	6000.00	29.08.22	6000.00	0.00	PUJA
16	Ritu Pradhan, Lib Attd	6000.00	08.10.21	0.00	6000.00	29.08.22	6000.00	0.00	PUJA
17	Puspalata Sarangi, PET	37000.00	28.07.21	0.00	37000.00	-	0.00	37000.00	PUJA
18	Jasabanta Panigrahi, Peon	12000.00	08.10.21	0.00	12000.00	30.08.22	12000.00	0.00	PUJA
19	Nupur Agarwal,	5000.00	15.09.21	0.00	5000.00	-	0.00	5000.00	Repairing
20	Sandhya Rani Koley,	20000.00	20.01.22	0.00	20000.00	-	0.00	20000.00	Construction
21	Neela Ekka, Peon	9000.00	08.10.21	0.00	9000.00	-	0.00	9000.00	PUJA
	<b>2022-23</b>								
21	Puspalata Sarangi, PET	0.00	06.05.22	26496.00	26496.00	-	0.00	26496.00	Self Defence
22	Kaushalya Agarwal, Lect In Pol Sci	0.00	31.05.22	2100.00	2100.00	27.09.22	2100.00	0.00	Meeting
23	Bhusan Panda, Lect In Hindi	0.00	13.08.22	6000.00	6000.00	-	0.00	6000.00	Independence Day
24	Geeti Rekha, Lect In English	0.00	26.08.22	8000.00	8000.00	15.09.22	8000.00	0.00	Ganesh Puja
25	Puspalata Sarangi, PET	0.00	26.08.22	1500.00	1500.00	-	0.00	1500.00	Sports Day
26	Sarita Kindo, Lect In Odia	0.00	27.08.22	1200.00	1200.00	-	0.00	1200.00	Jayanti

27	B Soreng , Lect In Pol Sci	0.00	29.10.22	600.00	600.00	03.11.22	600.00	0.00	Unity DAY
28	Sarita Kindo , Lect In Odia	0.00	14.11.22	6000.00	6000.00	-	0.00	6000.00	Celebration
29	Puspalata Sarangi , PET	0.00	14.11.22	5000.00	5000.00	-	0.00	5000.00	Practical
30	Rashmita Mallick , Lect In Home Sci	0.00	15.11.22	1700.00	1700.00	-	0.00	1700.00	Seminar
31	Puspalata Sarangi , PET	0.00	18.11.22	11000.00	11000.00	-	0.00	11000.00	Inter College Tournament
32	Puspalata Sarangi , PET	0.00	30.11.22	4000.00	4000.00	-	0.00	4000.00	Athletic Meet
33	Rajani Oram , Lect In Odia	0.00	30.11.22	2000.00	2000.00	-	0.00	2000.00	Badminton Tournament
34	Rabi Ratna kishan, Peon	0.00	01.12.22	2000.00	2000.00	-	0.00	2000.00	Postal
35	Puspalata Sarangi , PET	0.00	06.12.22	69000.00	69000.00	-	0.00	69000.00	All India Boxing
36	K Agarwal , Lect In Pol Sci	0.00	11.01.23	10000.00	10000.00	-	0.00	10000.00	Refreshment
37	Puspalata Sarangi , PET	0.00	13.01.23	14400.00	14400.00	17.02.23	14400.00	0.00	Self Defence
38	Rashmita Mallick , Lect In Home Sci	0.00	13.01.23	11500.00	11500.00	17.02.23	11500.00	0.00	Self Defence
39	Bhusan Puala , Lect IN Hindi	0.00	13.01.23	11500.00	11500.00	17.02.23	11500.00	0.00	Self Defence
40	Jacinta Toppo, Clerk	0.00	24.09.22	20000.00	20000.00	02.03.23	8000.00	12000.00	PUJA
41	Panu Charan Paikaray, Jr	0.00	24.09.22	20000.00	20000.00	02.03.23	20000.00	0.00	PUJA

	Clerk								
42	Sankaras an Rana,Lab Attd	0.00	24.09.22	20000.00	20000.00	02.03.23	8000.00	12000.00	PUJA
43	Puspalata Sarangi , PET	0.00	24.09.22	20000.00	20000.00	02.03.23	20000.00	0.00	PUJA
44	P Santha,Jr Clerk	0.00	24.09.22	20000.00	20000.00	02.02.23	8000.00	12000.00	PUJA
45	Mangala Majhi,Peo n	0.00	24.09.22	20000.00	20000.00	02.03.23	8000.00	12000.00	PUJA
46	Champu Dei,Peon	0.00	24.09.22	20000.00	20000.00	02.03.23	8000.00	12000.00	PUJA
47	Rabi Ratna kis han,Peon	0.00	24.09.22	15000.00	15000.00	02.03.23	6000.00	9000.00	PUJA
48	Gajendra Tanty,Peo n	0.00	24.09.22	15000.00	15000.00	02.03.23	6000.00	9000.00	PUJA
49	Kabita Sin gh,DEO	0.00	24.09.22	10000.00	10000.00	28.02.23	4000.00	6000.00	PUJA
50	Shibani P anda,DE O	0.00	24.09.22	10000.00	10000.00	28.02.23	4000.00	6000.00	PUJA
51	Rajendra Xess,Gar dener	0.00	24.09.22	10000.00	10000.00	28.02.23	4000.00	6000.00	PUJA
52	Deepika T oppo,Lad y Attd	0.00	24.09.22	10000.00	10000.00	28.02.23	4000.00	6000.00	PUJA
53	Mukesh Kishan	0.00	24.09.22	5000.00	5000.00	28.02.23	2000.00	3000.00	PUJA
54	Raju Prad han,Watc hman	0.00	24.09.22	10000.00	10000.00	28.02.23	4000.00	6000.00	
	<b>Total</b>	<b>200000.0 0</b>	<b>0.00</b>	<b>418996.0 0</b>	<b>618996.0 0</b>	<b>0.00</b>	<b>279100.0 0</b>	<b>339896.0 0</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023(Plus Three Exam. Cash Book)**

SL No	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
	<b>2020-21</b>								
1	P.Santa,J	20000.00	12.11.20	0.00	20000.00	-	0.00	20000.00	Exam.

	r Clerk								
2	P.Santa,J r Clerk	700.00	12.11.20	0.00	700.00	-	0.00	700.00	Exam.
3	P.Santa,J r Clerk	1200.00	21.11.20	0.00	1200.00	-	0.00	1200.00	Exam.
4	P.Santa,J r Clerk	2600.00	04.12.20	0.00	2600.00	-	0.00	2600.00	Exam.
<b>2021-22</b>									
5	P.Santa,J r Clerk	35000.00	24.02.22	0.00	35000.00	-	0.00	35000.00	Exam.
<b>2022-23</b>									
6	P.Santa,J r Clerk	0.00	18.04.22	2800.00	2800.00	-	0.00	2800.00	Exam.
7	P.Santa,J r Clerk	0.00	18.06.22	4500.00	4500.00	-	0.00	4500.00	Exam.
8	P.Santa,J r Clerk	0.00	12.07.22	4000.00	4000.00	-	0.00	4000.00	Exam.
9	P.Santa,J r Clerk	0.00	18.10.22	4500.00	4500.00	-	0.00	4500.00	Exam.
10	P.Santa,J r Clerk	0.00	16.12.22	5000.00	5000.00	-	0.00	5000.00	Exam.
11	P.Santa,J r Clerk	0.00	13.02.23	5500.00	5500.00	-	0.00	5500.00	Exam.
12	P.Santa,J r Clerk	0.00	24.03.23	6500.00	6500.00	-	0.00	6500.00	Exam.
	<b>Total</b>	<b>59500.00</b>	<b>0.00</b>	<b>32800.00</b>	<b>92300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92300.00</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023(HOSTEL Cash Book)**

SL No	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
<b>2021-22</b>									
1	RA Begum . Lect In Botany	20000.00	21.08.21	0.00	20000.00	31.03.23	20000.00	0.00	Cleaning
2	RA Begum . Lect In Botany	30000.00	04.09.21	0.00	30000.00	31.03.23	30000.00	0.00	Labour Payment
3	Sushama Sui , Lect In Economics	30000.00	18.01.22	0.00	30000.00	27.12.22	30000.00	0.00	Gas Chamber & Tiling
<b>2022-23</b>									
4	Sushama	0.00	13.08.22	4000.00	4000.00	-	0.00	4000.00	Independ



	Sui , Lect In Econo mics								ence Day
5	RA Begum . Lect In Botany	0.00	26.08.22	12300.00	12300.00	-	0.00	12300.00	Ganesh Puja
6	RA Begum . Lect In Botany	0.00	10.11.22	10000.00	10000.00	-	0.00	10000.00	Yoga
7	sarojini Ekka,Lect in Zoology	0.00	18.01.23	36000.00	36000.00	-	0.00	36000.00	Hostel
8	RA Begum . Lect In Botany	0.00	24.01.23	27000.00	27000.00	-	0.00	27000.00	Saraswati Puja
	<b>Total</b>	<b>80000.00</b>	<b>0.00</b>	<b>89300.00</b>	<b>169300.00</b>	<b>0.00</b>	<b>80000.00</b>	<b>89300.00</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023(YRC Cash Book)**

SL No	Name and Desi gnation	OB as on 01.04.202 2	Date of Payment	Advance paid during the year 2022-23	Total	Date of A djustmen t	Advance Adjusted during the year 2022-23	Outstand ing of Advance s as on 3 1.03.2023	Purpose
1	Puspalata Sarangi , PET	0.00	07.05.22	600.00	600.00	25.06.22	600.00	0.00	YRC
2	Bhusan Puala , Lect IN Hindi	0.00	29.10.22	600.00	600.00	25.06.22	600.00	0.00	National Unity Day
3	Pratap Bagh , Lect In Edu	0.00	26.03.23	600.00	600.00	-	0.00	600.00	Voters Day
	<b>Total</b>	<b>0.00</b>		<b>1800.00</b>	<b>1800.00</b>		<b>1200.00</b>	<b>600.00</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023(Plus Two NSS Cash Book)**

SL No	Name and Desi gnation	OB as on 01.04.202 2	Date of Payment	Advance paid during the year 2022-23	Total	Date of A djustmen t	Advance Adjusted during the year 2022-23	Outstand ing of Advance s as on 3 1.03.2023	Purpose
1	Akanksha Lakra , Lect In English	0.00	31.05.22	600.00	600.00	31.06.22	600.00	0.00	Tobacco Day
2	Akanksha	0.00	19.07.22	800.00	800.00	-	0.00	800.00	Flex

	Lakra , Lect In English								Banner
3	Akanksha Lakra , Lect In English	0.00	05.8.22	600.00	600.00	-	0.00	600.00	Azadi Ka Amrit mahostav
4	Akanksha Lakra , Lect In English	0.00	18.11.22	600.00	600.00	25.12.22	600.00	0.00	Festival
5	Akanksha Lakra , Lect In English	0.00	21.01.23	600.00	600.00	25.03.23	600.00	0.00	Voters Day
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3200.00</b>	<b>3200.00</b>	<b>0.00</b>	<b>1800.00</b>	<b>1400.00</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023(Plus Three NSS Cash Book)**

SL No	Name and Desi gnation	OB as on 01.04.202 2	Date of Payment	Advance paid during the year 2022-23	Total	Date of A djustmen t	Advance Adjusted during the year 2022-23	Outstand ing of Advance s as on 3 1.03.2023	Purpose
1	Bikash Lata Soreng , Lect In Pol Sci	0.00	14.05.22	1700.00	1700.00	-	0.00	1700.00	Jal Shakti Abhijan
2	Geeti Rekha , Lect In English	0.00	28.05.22	600.00	600.00	-	0.00	600.00	Tobacco Day
3	Rajani Oram , Lect In Odia	0.00	28.05.22	600.00	600.00	-	0.00	600.00	Tobacco Day
4	Bikash Lata Soreng , Lect In Pol Sci	0.00	05.08.22	600.00	600.00	-	0.00	600.00	Azadi Ka Amrit mahostav
5	Rojani Oram , Lect In Odia	0.00	05.08.22	600.00	600.00	-	0.00	600.00	Azadi Ka Amrit mahostav
6	Geeti Rekha , Lect In English	0.00	05.08.22	600.00	600.00	-	0.00	600.00	Azadi Ka Amrit mahostav
7	Geeti Rekha ,	0.00	29.10.22	600.00	600.00	21.01.23	600.00	0.00	National Unity Day

	Lect In English								
8	Geeti Rekha , Lect In English	0.00	18.11.22	600.00	600.00	21.01.23	600.00	0.00	Sambidhan Diwas
9	Geeti Rekha , Lect In English	0.00	21.01.23	600.00	600.00	-	0.00	600.00	National Voter Day
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>6500.00</b>	<b>6500.00</b>	<b>0.00</b>	<b>1200.00</b>	<b>5300.00</b>	

**Statement Showing Details of Outstanding Advance as on 31.03.2023(Plus Three General Cash Book)**

SL No	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
1	Puspalata Sarangi , PET	0.00	09.11.22	7000.00	7000.00	-	0.00	7000.00	Kabadi Tournament
2	K Burch , Lect In Chemistry	0.00	10.02.23	49000.00	49000.00	-	0.00	49000.00	Function
3	Sarita Kindo , Lect In Odia	0.00	10.02.23	10800.00	10800.00	-	0.00	10800.00	Function
4	Sandhyarani Koley , Lect In Education	0.00	10.02.23	51000.00	51000.00	-	0.00	51000.00	Function
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>117800.00</b>	<b>117800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117800.00</b>	
	<b>GRAND TOTAL</b>	<b>380100.00</b>	<b>0.00</b>	<b>670396.00</b>	<b>1050496.00</b>	<b>0.00</b>	<b>363300.00</b>	<b>687196.00</b>	

From the year-wise break-up of outstanding advances as on 31.3.21 it is found that a sum of Rs.118600.00 is outstanding for more than one year which was paid during 2021-22. As per letter No.15179 dated 28/09/2013 of DLFA, the above outstanding advance would be recovered from the equal responsible of both the sanctioning authority and advance holder to whom advance is paid. Hence for above outstanding advance of Rs.118600.00, 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 31.03.2023 Paid during the year 2021-22**

SL No	Name and Designation	Date of Payment	Amount(Rs.)	Purpose	Sanctioned Authority

1	Ranjan Kumar Mohapatra, Lect in Math	08.03.22	600.00	Womens day Celebration	Bipin Chandra Choudhury , Principal IC , Reader In Education
2	Panu Charan Paikaray, Jr Clerk	08.10.21	12000.00	PUJA	Bipin Chandra Choudhury , Principal IC , Reader In Education
3	Puspalata Sarangi , PET	28.07.21	37000.00	PUJA	Bipin Chandra Choudhury , Principal IC , Reader In Education
4	Nupur Agarwal , Lect In Hsc	15.09.21	5000.00	Repairing	Bipin Chandra Choudhury , Principal IC , Reader In Education
5	Sandhya Rani Koley , Lect In Education	20.01.22	20000.00	Construction	Bipin Chandra Choudhury , Principal IC , Reader In Education
6	Neela Ekka , Peon	08.10.21	9000.00	PUJA	Bipin Chandra Choudhury , Principal IC , Reader In Education
7	P.Santa, Jr Clerk	24.02.22	35000.00	Exam.	Bipin Chandra Choudhury , Principal IC , Reader In Education
	<b>Total</b>		<b>118600.00</b>		

**Person(s) Responsible for this loss**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Bipin Chandra Choudhury	Principal IC Reader In Education	Sarbati Devi Womens College, Rajgangpur	59300
2	Neela Ekka	Peon	Sarbati Devi Womens College, Rajgangpur	4500
3	Nupur Agarwal	Lect In Home Science	Sarbati Devi Womens College, Rajgangpur	2500
4	P Santha	Jr Clerk	Sarbati Devi Womens College, Rajgangpur	17500
5	Panu Charan Paikaray	Jr Clerk	Sarbati Devi Womens College, Rajgangpur	6000

6	Puspalata Sarangi	PET	Sarbati Devi Womens College, Rajgangpur	18500
7	Ranjan Ku Mohaptra	Lect iN Math	Sarbati Devi Womens College, Rajgangpur	300
8	Sandhya Rani Koley	Lect in Education	Sarbati Devi Womens College, Rajgangpur	10000
Total :				118600

**PARA: 9 GRANTS**

Sarbati Devi Womens College, Rajgangpur - 2022-2023

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2022	0.00	16970285.00	16970285.00	16970285.00	31-03-2023	0.00	GIA Salary
2	01-04-2022	152400.00	2465.00	154865.00	91018.00	31-03-2023	63847.00	UGC
3	01-04-2022	164164.00	12308922.00	12473086.00	12300635.00	31-03-2023	172451.00	IDP
4	01-04-2022	0.00	1000000.00	1000000.00	0.00	31-03-2023	1000000.00	Lab Equipment
5	01-04-2022	0.00	3000000.00	3000000.00	0.00	31-03-2023	3000000.00	Infrastructure Grant
6	01-04-2022	0.00	25000.00	25000.00	0.00	31-03-2023	25000.00	HOCKEY WORLD CUP
7	01-04-2022	0.00	80000.00	80000.00	0.00	31-03-2023	80000.00	SPORTS GRANT
8	01-04-2022	162552.00	7216726.00	7379278.00	7216726.00	31-03-2023	162552.00	GIA-17 Salary
	<b>GRAND TOTAL</b>	<b>479116.00</b>	<b>40603398.00</b>	<b>41082514.00</b>	<b>36578664.00</b>		<b>4503850.00</b>	

**Comments :**

**Year Wise Breakup of Outstanding Grant As on 31.03.2023**

Year	Amount(Rs.)
Up to 2021-22	388098.00
2022-23	4115752.00
<b>TOTAL</b>	<b>4503850.00</b>

**Details of IDP Grant Receive 2022-23**

SI No	Date	Particulars	Amount(Rs.)
1	17.04.22	Interest	2026.00
2	01.06.22	Grant	6149500.00
3	17.06.22	Interest	2162.00
4	17.09.22	Interest	1354.00
5	17.11.22	Interest	1812.00
6	17.01.23	Interest	856.00
7	25.01.23	Grant	6149500.00
8	17.03.23	Interest	1712.00
		<b>TOTAL</b>	<b>12308922.00</b>
<b>Details of IDP Grant Expenditure 2022-23</b>			
SI No	Date	Particulars	Amount(Rs.)
1	04.06.22	R&B Sundargarh towards construction grant	6149500.00
2	15.06.22	Bank Charges	58.00
3	28.07.22	Refreshment	1500.00
4	10.11.22	Bank Charges	18.00
5	02.02.23	R&B Sundargarh towards construction grant	6149500.00
6	17.02.23	Bank Charges	58.00
7	26.03.23	Bank Charges	1.00
		<b>TOTAL</b>	<b>12300635.00</b>
<b>Received From Sports Council Sambalpur University 2022-23</b>			
SI No	Date	Particulars	Amount(Rs.)
1	21.11.22	Sports Grant	80000.00
		<b>TOTAL</b>	<b>80000.00</b>
<b>Detail Of Infrastructure Grant Received During the period 2022-23</b>			
SI No	Date	Particulars	Amount(Rs.)
1	15.03.23	Infra Grant	3000000.00
		<b>TOTAL</b>	<b>3000000.00</b>
<b>Detail Of Lab Equipment Grant Received During the period 2022-23</b>			
SI No	Date	Particulars	Amount(Rs.)
1	18.03.23	Lab Equipment	1000000.00
		<b>TOTAL</b>	<b>1000000.00</b>
<b>Detail Of Hockey Worldcup Grant Received During the period 2022-23</b>			
SI No	Date	Particulars	Amount(Rs.)
1	12.01.23	Hockey Worldcup	25000.00
		<b>TOTAL</b>	<b>25000.00</b>
<b>Detail Of Self Defence Grant Received During the period 2022-23</b>			
SI No	Date	Particulars	Amount(Rs.)

1	13.01.23	Self Defence Grant	124806.00
		<b>TOTAL</b>	<b>124806.00</b>
<b>Details of UGC Grant Receive 2022-23</b>			
<b>SI No</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount(Rs.)</b>
1	30.04.22	Interest	1078.00
2	31.07.22	Interest	464.00
3	31.10.22	Interest	460.00
4	31.01.23	Interest	463.00
		<b>TOTAL</b>	<b>2465.00</b>
<b>Details of UGC Grant Expenditure 2022-23</b>			
<b>SI No</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount(Rs.)</b>
1	02.05.22	Praggs Steel	91000.00
2	19.06.22	Bank Charges	1390.00
		<b>TOTAL</b>	<b>92390.00</b>
<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**

Sarbati Devi Womens College, Rajgangpur - 2022-2023

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	01-04-2022	0.00	16970285.00	16970285.00	16970285.00	31-03-2023	0.00	GIA Salary
2	01-04-2022	0.00	7216726.00	7216726.00	7216726.00	31-03-2023	0.00	GIA-17 Salary
3	01-04-2022	314003.00	91018.00	405021.00	0.00	31-03-2023	405021.00	UGC
4	01-04-2022	192282.00	12300635.00	12492917.00	0.00	31-03-2023	12492917.00	IDP
	<b>GRAND TOTAL</b>	<b>506285.00</b>	<b>36578664.00</b>	<b>37084949.00</b>	<b>24187011.00</b>		<b>12897938.00</b>	

**Comments :**

<b>Details of outstanding UC As on 31.03.2023</b>	
<b>Year</b>	<b>Amount(Rs.)</b>
Up to 2021-22	506285.00
2022-23	12391653.00
<b>TOTAL</b>	<b>12897938.00</b>

<b>DETAILS OF UC SUBMITTED 2022-23</b>			
<b>Letter No/Date</b>	<b>Amount</b>	<b>Purpose</b>	<b>Submitted to</b>
135/31.03.23	16970285.00	GIA Salary	DHE.Ordisha
136/31.03.23	7216726.00	BG Salary	DHE.Ordisha
<b>TOTAL</b>	<b>24187011.00</b>		

It may be noticed from the above table that Rs. 12897938.00 was outstanding towards UC for submission as on 31.03.2023. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

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 2022-23 is furnished below:-

<b>Opening Bal as on 1.4.2022</b>	<b>0.00</b>
Fees & Fines Collected	17683.00
<b>Total</b>	<b>17683.00</b>
Deposited	20570.00
<b>Balance to be Excess Deposit as on 31.03.2023</b>	<b>-2887.00</b>

From the above statistics it would be seen that an amount of Rs.2887.00 has been excess deposit towards fees & fines during the period 2022-23.

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

Challan No./date	Amount(Rs)	Name of the Treasury
02/17.02.2023	12420.00	Sub Treasury,Rajgangpur
03/17.02.2023	8150.00	Sub Treasury,Rajgangpur
<b>TOTAL</b>	<b>20570.00</b>	

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 2022-23 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>(A)Position of Admission fees:-2022-23</b>			
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	384	384 X 8	3072.00
.+2 1st year Science	183	183 X 9	1647.00
.+2 2nd year Science	112	112 X 9	1008.00
.+2 1st year commerce	105	105 X 8	840.00
.+2 2nd year commerce	74	74 X 8	592.00
.+3 1st year Arts	251	251 X 9	2259.00
.+3 2nd year Arts	210	210 X 9	1890.00
.+3 3rd year Arts	237	237 X 9	2133.00

.+3 1st year science	41	41 X 10	410.00
.+3 2nd year science	46	46 X 10	460.00
.+3 3rd year science	30	30 X 10	300.00
<b>TOTAL</b>	<b>2057</b>		<b>17683.00</b>
<b>TOTAL</b>	<b>17683.00</b>		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure is furnished below:-

Details of Development Fund Expenditure during the Year 2022-23		
SL No	Purpose	Amount(rs.)
1	Electric Items	154253.00
2	Refund of admission Fees	238452.00
3	Bank Charges	12083.64
4	Postal	2000.00
5	House Rent Allowance	47500.00
6	EPF (Employer Share)	472406.00
7	EPF (Admin Charges)	18899.00
8	Repair & Maintenance	322808.00
9	TA/DA	45488.00
10	Refreshment	39867.00
11	Cash Counting Machine	19200.00
12	Rack Purchase	45000.00
13	Table & Bench Purchase	321833.00
14	Mobile	1250.00
15	Wall Fan Purchase	2560.00
16	Electricity Bill	197261.00
17	CCTV	192328.00
18	Telephone Bill	20907.00
19	Management Salary	2362364.00
20	Contingency	43304.00
21	Office Stationary	139284.00
22	Printing & xerox	19183.00
23	Contractual Salary	1062600.00
24	Affiliation fees	96018.00
	<b>Total</b>	<b>5876848.64</b>

PARA: 15 **AUDIT ON WORKS**

**15.1 -**

An amount of Rs.12299000.00 has been pledge to R&B sundargarh for construction work during the period of audit.

Repairing Work of Ladies Hostel:-

AUDIT ON WORKS

College construction of Repairing Women's Hostel : All the expense or payments in respect of College Construction of Repairing Womens's Hostel 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 2022-23 .

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

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

1. Non deduction of labour cess.As per GO No-1942/LE/Dt.23.02.2007 of Dept of Labor & Employment and GO No-11466/R&DM/ Dt.19.03.2007 of Revenue & Disaster Management Deptt. the paying authority is liable to deduct labor welfare cess @ 1 percent of construction work done for the ongoing as well as pipeline projects w.e.f the date of issue of the letter. But it is found that the local authorities have not realized the labor welfare cess from the executants by ignoring the above order. Hence Rs.7274.00 (1 % of 727361.00) is lost revenue to the government which needs recovery from the persons involved in process of payment.
2. (ii) Non deduction of Royalty. As per Government rule each and every consumption of materials and minerals viz bricks, metals, chips , sand, morrum etc the works executants is liable to pay royalty which must be deposited into the govt exchequer. But it is revealed from the financial statement that neither a single money is collected from the executants nor the same is deposited into government exchequer which violates the govt rule.

From scrutiny wrt.paid vouchers it clear concludes that an amount of Rs Rs.7274.00 is not deposited towards Labour Cess Hence the principal is suggested to deposit the govt dues and compliance reported to next audit till then the total amount for Rs.7274.00 is kept under objection.

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 -

<b>Annexure-1</b>				
<b>Information on Audit of Aided Colleges under World Bank Assisted Scheme-Odisha Higher Education Programme for Excellence &amp; Equity "OHEPEE"</b>				
<b>A.</b>	<b>Grants Status under OHEPEE</b>			
	<b>Particulars</b>			<b>Amount(Rs.)</b>
	OB as on 01.04.2022			164164.00
	Grant Received during 2022-23			12308922.00
	<b>TOTAL</b>			<b>12473086.00</b>
	<b>Grants Utilised during 2022-23</b>			12300635.00
	<b>CB as on 31.03.2023</b>			<b>172451.00</b>
<b>B</b>	<b>UC Position</b>			
	UC pendency as on 01.04.2022			192282.00
	UC due during 2022-23			12300635.00
	<b>TOTAL</b>			<b>12492917.00</b>
	UC Submitted during 2022-23			0.00
	<b>UC pendency as on 31.03.2023</b>			<b>12492917.00</b>
<b>C</b>	<b>Details of UC submitted</b>			
	<b>Letter No &amp; Date</b>	<b>Amount(Rs.)</b>	<b>Sent to</b>	
<b>D</b>	<b>Details of Head wise (Componet wise)Expenditure under OHPEE</b>			
	<b>Head</b>			<b>Amount(Rs.)</b>
	Pledge To R&B Sundargarh for construction work			6149500.00
	Pledge To R&B			6149500.00

	Sundargarh for construction work			
	Refreshment			1500.00
<b>E</b>	Creation of capital /Academic Assets under OHEPEE			
	<b>Particulars of the Asset created</b>			<b>Money value involved</b>
	No Assets created Under This Scheme			NA
<b>F</b>	General Remarks			

PARA: 18 MISCELLANEOUS

18.1 - Abstract of Student Strength

STUDENT STRENGTH 2022-23					
SL No	Stream	Sanction Strength	Actual Strength		
1	.+2 1st year Arts	384	384		
2	.+2 2nd year Arts	384	384		
3	.+2 1st year Science	192	183		
4	.+2 2nd year Science	192	112		
5	.+2 1st year commerce	128	105		
6	.+2 2nd year commerce	128	74		
7	.+3 1st year Arts	256	251		
8	.+3 2nd year Arts	256	210		
9	.+3 3rd year Arts	256	237		
10	.+3 1st year science	64	41		

11	.+3 2nd year science	64	46		
12	.+3 3rd year science	64	30		
	<b>TOTAL</b>	<b>2368</b>	<b>2057</b>		

### 18.2 - Abstract position of staff strength

Teaching Staff Position 2022-23						
Sl. No.	Subject	Sanction Staff	Men in Position			
			GIA	GIA 17	MP	Contractual
1	English	3	3	0	0	0
2	Odia	4	3	0	0	1
3	Hindi	2	2	0	0	0
4	History	2	0	0	1	1
5	Political Science	4	3	0	0	1
6	Economics	3	2	1	0	0
7	Education	4	3	1	0	0
8	Commerce	3	0	0	2	1
9	Physics	2	0	0	1	1
10	Chemistry	3	0	1	1	1
11	Botany	2	0	0	2	0
12	Zoology	2	0	1	1	0
13	Math	3	0	1	1	1
14	Home Science	5	3	0	1	1
	<b>TOTAL</b>	<b>42</b>	<b>19</b>	<b>5</b>	<b>10</b>	<b>8</b>

  

Non-Teaching Staff Position 2022-23						
Sl. No.	Position	Sanction Staff	Men in Position			
			GIA	GIA 17	MP	Contractual
1	Asst Librarian	3	1	0	2	0
2	Jr. Clerk	6	2	2	2	0
3	DEO	2	0	0	2	0
4	PET	1	0	1	0	0
5	Library Attendant	1	0	0	1	0
7	Peon	6	3	2	1	0
8	Watchman	2	0	0	2	0

9	Sweeper	3	1	0	1	1
10	Lib Attd	1	0	0	1	0
11	Gardener	1	0	0	1	0
12	Demonstrator	5	0	0	4	1
	<b>TOTAL</b>	<b>31</b>	<b>7</b>	<b>5</b>	<b>17</b>	<b>2</b>
	<b>GRAND TOTAL</b>	<b>73</b>	<b>26</b>	<b>10</b>	<b>27</b>	<b>10</b>

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

GIA Salary statement for the F.Y.2022-23								
SL NO	Name & Designation	Gross salary	GPF	PT	IT	NPS	GIS	Net Salary
1	Bipin Choudhury, Red. In Edu	1662610.00	345000.00	2500.00	132000.00	0.00	15750.00	1167360.00
2	Champu Dei, Peon	742442.00	96000.00	2500.00	0.00	0.00	8750.00	635192.00
3	Jasobanta panigrahi, Peon	750414.00	120000.00	2500.00	0.00	0.00	8750.00	619164.00
4	Kaushlya Agrwal, Red. In Pol.sc	1617353.00	165000.00	2500.00	157300.00	0.00	18000.00	1274553.00
5	Kishor Mohanty, Jr Clerk	32484.00	3276.00	0.00	0.00	0.00	0.00	29208.00
6	Mangla Majhi, Peon	757774.00	96000.00	2500.00	0.00	0.00	8750.00	650524.00
7	Sankarsan Rana, Lab Assi.	752397.00	204000.00	2500.00	0.00	0.00	8750.00	537147.00
8	Akanshaakra, Lect. In Eng	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
9	Bikashlota Soreng, Lect. In Pol.sc	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
10	Rajani Oraam, Lect. In Odia	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
11	Sarika Bilung, Lect. In Pol.sc	253968.00	0.00	800.00	6000.00	24835.00	8750.00	213583.00

12	Sarita Kindo, Lect. In Odia	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
13	Sasmita Lenka, Lect. In Edu	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
14	Smrutirekha Nayak, Lect. In Hindi	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
15	Sukanta K. Xalxo, Lect. In eco	866960.00	0.00	2500.00	16500.00	86695.00	8750.00	752515.00
16	Sushama Sui, Lect. In Eco	791224.00	0.00	2500.00	16500.00	79125.00	14000.00	679099.00
17	Geeti Rekha, Lect. In Eng	789292.00	0.00	2500.00	16500.00	78931.00	14000.00	677361.00
18	Bhusana P. uala, Lect. In Hindi	815558.00	0.00	2500.00	16500.00	78931.00	14000.00	703627.00
19	Pratap Bagh, Lect. In Edu	581093.00	0.00	2100.00	4500.00	58112.00	0.00	516381.00
20	Rashmita Mallik, In Home sc.	579153.00	0.00	2100.00	4500.00	37994.00	0.00	534559.00
21	Jameswar Parida, Ret. Red in Eng	250401.00	0.00	0.00	0.00	0.00	0.00	250401.00
22	Sanjakta Mohanty, Ret. Red in Odia	108944.00	0.00	0.00	0.00	0.00	0.00	108944.00
23	Manjkshe Tripathy, Ret. Red in Home sc.	147361.00	0.00	0.00	0.00	0.00	0.00	147361.00
24	Nibedita Mishra, Ret. Red in Home sc.	125004.00	0.00	0.00	0.00	0.00	0.00	125004.00
25	Dillip Ghosh, Ret. Red in Sr clerk	4965.00	0.00	0.00	0.00	0.00	0.00	4965.00
26	Champa Devi, Ret. Sweeper	139128.00	0.00	0.00	0.00	0.00	0.00	139128.00
	<b>TOTAL</b>	<b>16970285.</b>	<b>1029276.0</b>	<b>45000.00</b>	<b>469300.00</b>	<b>964793.00</b>	<b>180750.00</b>	<b>14281166.</b>



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

GIA 17 Salary statement for the F.Y.202-23						
Sl no.	Name & Designation	Gross salary	EPF	PT	IT	Net Salary
1	Ranjan Ku.Ma hapatra,Lect.In Math	913002.00	21600.00	2500.00	5500.00	883402.00
2	Kusum Burh,Lect.In Chem	913002.00	21600.00	2500.00	5500.00	883402.00
3	Sarojini Ekka,Lect.In Zoology	913002.00	21600.00	2500.00	5500.00	883402.00
4	Puspalata Sarangi,Lect.In PET	886072.00	21600.00	2500.00	5500.00	856472.00
5	Sapan Ku.Pan da,Lect.In Eco	913002.00	21600.00	2500.00	5500.00	883402.00
6	Sandhya Rani Koyel,Lect.In Edu	913002.00	21600.00	2500.00	5500.00	883402.00
7	Jacinta Toppo,Jr Clerk	456234.00	21600.00	2500.00	0.00	432134.00
8	Panu Charan Paikra,Jr Clerk	456234.00	21600.00	2500.00	0.00	432134.00
9	Gajendra Tanty,Peon	426588.00	21600.00	2500.00	0.00	402488.00
10	Rabiratna Kishan,Peon	426588.00	21600.00	2500.00	0.00	402488.00
	<b>TOTAL</b>	<b>7216726.00</b>	<b>216000.00</b>	<b>25000.00</b>	<b>33000.00</b>	<b>6942726.00</b>

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

Details of Management Salary Statement during the Year 2022-23				
SL No	Name & Designation	Gross Payment	EPF	Net Salary
1	Reshan Aara Begum,lect in Boatany	263340.00	21600.00	241740.00

2	Surekha Lakra,lect in Hist	164640.00	17640.00	147000.00
3	Narmata Das,lect in Physics	149685.00	13052.00	136633.00
4	Namita Sah,lect in Chemistry	63466.00	6800.00	56666.00
5	Subanrna M Patel,lect in Math	13384.00	1434.00	11950.00
6	Neha Singh,lect in com	66920.00	8604.00	58316.00
7	Anil kumar Satapathy,lect in com	91728.00	8424.00	83304.00
8	Nupur Agrawal ,lect in Home Science	90710.00	8460.00	82250.00
9	Soumya Sefalika Rout,lect in Botany	74112.00	6912.00	67200.00
10	Muskan Sahpp,lect in zoology	74112.00	6912.00	67200.00
11	Anamika Mohapatra,Demon in Phys	100464.00	10764.00	89700.00
12	Sarita Biswal,Demon in zoology	110208.00	11808.00	98400.00
13	Subhashree P Sahoo,Demon in Chemistry	22680.00	1680.00	21000.00
14	Kalyani Sahoo,Demon in Botany	54040.00	5040.00	49000.00
15	P Santha,Jr clerk	168738.00	18078.00	150660.00
16	Sushmita Toppo,Jr.librarian	71557.00	7667.00	63890.00
17	Kabita Singh,DEO	128082.00	13722.00	114360.00
18	Shibani Panda,DEO	125262.00	13422.00	111840.00
19	Rajendra Xess,Gardener	135342.00	14502.00	120840.00
20	Raju Pradhan,Night watchman	85344.00	9144.00	76200.00
21	Ritu Pradhan,lib Attendant	13216.00	1416.00	11800.00
22	Deepika Toppo,Peon	82656.00	8856.00	73800.00
23	Sunita Maharana,jr clerk	69636.00	4116.00	65520.00
24	Mukesh Kisan,Peon	59162.00	3792.00	55370.00
25	Arati Sagar,Sweeppress	4750.00	0.00	4750.00

26	Reshma Dung Dung,Asst librarian	41688.00	3888.00	37800.00
27	Ranjita Bada,lib Attendant	37442.00	3492.00	33950.00
	<b>Total</b>	<b>2362364.00</b>	<b>231225.00</b>	<b>2131139.00</b>

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

Details of Contractual Salary Statement during the Year 2022-23		
SI No	Name & Designation	Gross Salary
1	Suneli Sharma,lect in Odia	115200.00
2	Preeti Meher,lect in math	115200.00
3	Pankaj Naik,lect in Physics	115200.00
4	Sujit Lakra,lect in Histroy	115200.00
5	Suhasini Swain,lect in com	115200.00
6	Jyotirmayee Parida,lect in Pol.sci	115200.00
7	Nirupama Meher,lect in Home sci	115200.00
8	Soumya Sagarika,lect in Chemistry	115200.00
9	Arati Sagar ,Sweepress	57000.00
10	Lipsha Ghosh,Demon in Chemistry	84000.00
	<b>Total</b>	<b>1062600.00</b>

**18.7 - Abstract position of Hostel Salary statement for the F.Y.2022-23**

Details of Hostel Salary Statement during the Year 2022-23				
SL No	Name & Designation	Gross Payment	EPF	Net Salary
1	Indira Kujur ,Cook	62496.00	6696.00	55800.00
2	Prema Dei,Cook	60480.00	6480.00	54000.00
3	Satyananda Besan ,watchman	35280.00	3780.00	31500.00
4	Rinabala Pradhan,Matron	61824.00	6624.00	55200.00
5	Ayasha Bhainsha,Cook	44880.00	2880.00	42000.00
6	Padmini Pujhari,Cook	44880.00	2880.00	42000.00
	<b>Total</b>	<b>309840.00</b>	<b>29340.00</b>	<b>280500.00</b>

**18.8 - Details of allowances paid during the period of 2022-23**

Details of Allowances Salary Statement during the Year 2022-23		
SI No	Name & Designation	Gross Salary
1	Bipin Choudhury,Principal	9500.00
2	Ranjan kumar Mohapatra,Acclounts Bursar	24600.00
3	Sapan Panda,Adminstrative bursar	3000.00
4	J Toppo,Hostel clerk	2700.00
5	R A Begum,Hostal Asst.Suptd.	4500.00
6	Sushma Sui,Hostel Asst.Suptd.	3200.00
	<b>Total</b>	<b>47500.00</b>

**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.2022-23					
MONTH	Date of Deposit	EMPLOYER SHARE	EMPLOYEE SHARE	ADMIN CHARGES	TOTAL
Mar-22	13.04.2022	40522.00	38901.00	1621.00	81044.00
Apr-22	01.08.2022	32072.00	30789.00	1283.00	64144.00
May-22	01.08.2022	35764.00	34333.00	1431.00	71528.00
Jun-22	01.08.2022	36149.00	34703.00	1446.00	72298.00
Jul-22	27.08.2022	36197.00	34749.00	1448.00	72394.00
Aug-22	15.09.2022	36197.00	34749.00	1448.00	72394.00
Sep-22	12.10.2022	43264.00	41533.00	1731.00	86528.00
Oct-22	19.11.2022	43764.00	42013.00	1751.00	87528.00
Nov-22	12.12.2022	42889.00	41173.00	1716.00	85778.00
Dec-22	28.01.2023	41320.00	39667.00	1653.00	82640.00

Jan-23	20.02.2023	41320.00	39667.00	1653.00	82640.00
Feb-23	15.03.2023	42948.00	41230.00	1718.00	85896.00
<b>TOTAL</b>		<b>472406.00</b>	<b>453507.00</b>	<b>18899.00</b>	<b>944812.00</b>

**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 125874.00 are held under objection which include an amount of Rs 118600.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

#### Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	118600.00	118600.00	118600.00	0.00	0.00	
2	15.1	0.00	7274.00	0.00	0.00	0.00	
<b>Total</b>		<b>118600.00</b>	<b>125874.00</b>	<b>118600.00</b>	<b>0.00</b>	<b>0.00</b>	

#### Spot Recovery

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

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No				
			<b>Total</b>	

### Audit Certificate

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