

Audit Report No:-802997/AR/2024-2025-PURI



AUDIT REPORT

On the Accounts of

**Nigamananda Mahila Mahavidyalaya, Chari
Chhak**

for

2023-2024

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, PURI

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : Aided College

Audit Report No : 802997/AR/2024-2025-PURI

Nigamananda Mahila Mahavidyalaya, Chari
Chhak, District:-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Nigamananda Mahila Mahavidyalaya, Chari Chhak
2	Year of Accounts under Audit :	2023-2024
3	Name of the Local Authority during the year of A/Cs :	SWARNA RASHMI SAHOO, PRINCIPAL IC, READER IN LOGIC, FROM 01.06.2022 TO 30.04.2024
	Name of the Local Authority at the time of Audit :	BINODINI DASH, PRINCIPAL IC, READER IN HISTROY, FROM 01.05.2024 TO CONTINUING TILL DATE.
4	Duration of Audit :	12-11-2024 To 26-11-2024 (Mandays Consumed :-)
5	Name of the Auditors :	R. R. MISHRA & CO. 326762E - Lead Auditor
6	Name of the Reviewing Officer :	AISHWARYA RITUPARNA PRADHAN (District Audit Officer)
7	Entry Conference Date :	
8	Exit Conference Date :	
9	Name of the District Audit Officer :	AISHWARYA RITUPARNA PRADHAN
10	Date of approval of report by District Audit Officer :	18-12-2024

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		
Nigamananda Mahila Mahavidyalaya, Chari Chhak							0		

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Mo College Receipt Book	12.11.2024	4	4	38	No Discrepancies

2	Cash in hand Plus Three General	12.11.2024	NIL	NIL	21	No Discrepancies
3	Fee Collection Receipt Book	12.11.2024	21 Nos	21 Nos	23	No Discrepancies
4	Service Postage Stamps	12.11.2024	NIL	NIL	NA	No Discrepancies
5	Miscellaneous Receipt Books	12.11.2024	01 Nos	01 Nos	37	No Discrepancies
6	Measurement Books	12.11.2024	NIL	NIL	NA	No Discrepancies
7	Cash in hand Plus Two General	12.11.2024	NIL	NIL	23	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 Nigamananda Mahila Mahavidyalaya, Charichhak was found cash of Rs.0.00 & Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 in the same General Cash Book on 12/11/2024.

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

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

PARA: 3 LIST OF VERIFIED RECORDS

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

8	Paid vouchers
9	Counter foils of cheques
10	Bank Draft & cheque register.
11	Book of Drawal
12	Misc. receipt books.
13	Daily collection Registers.
14	Fee collection receipt books
15	Bank Pass Book
16	H.S.S. cash book
17	General Cash Book

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register
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C : List of Records/Registers not Maintained

S/no	List Records/Register
1	Construction cash book

D : List of Records/Registers not Required

S/no	List Records/Register
1	Work Case Records
2	Acquittance roll of scholarship

Comments

Consequence of non-maintenance of prescribed Records & Registers:

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

Audit Compliance Register:

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

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

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

Annual Abstract registers of Receipt & Expenditure

It is vital for asserting financial status of the college.

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

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

Asset Registers:

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

Property Register:

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

Loan Register:

It is significant for loan recovery procedural.

Dead stock Register:

Dead stock Register is not maintained properly.

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

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remark s
1	PLUS TWO SAMS	01-04-2023	103331.10	58033.00	161364.10	69524.38	31-03-2024	91839.72	31-03-2024	91839.72	0.00	
2	PLUS THREE SAMS	01-04-2023	18341.78	35400.00	53741.78	7300.00	31-03-2024	46441.78	31-03-2024	46441.78	0.00	
3	NSS	01-04-2023	503.85	78581.00	79084.85	78518.00	31-03-2024	566.85	31-03-2024	566.85	0.00	
4	VOCATIONAL	01-04-2023	377892.97	521049.00	898941.97	95263.36	31-03-2024	803678.61	31-03-2024	803678.61	0.00	
5	EXAM	01-04-2023	0.00	145360.696	145360.696	123408.580	31-03-2024	219521.16	31-03-2024	219521.16	0.00	

6	PLUS TWO GENERAL	01-04-2023	145641 14.05	581997 6.00	203840 90.05	145688 30.27	31-03-2024	581525 9.78	31-03-2024	581525 9.78	0.00	
7	PLUS THREE GENERAL	01-04-2023	567859 0.96	342630 50.16	399416 41.12	313505 15.38	31-03-2024	859112 5.74	31-03-2024	859112 5.74	0.00	
	GRAND TOTAL		207427 74.71	422296 96.12	629724 70.83	474040 37.19		155684 33.64		155684 33.64	0.00	

Comments						
DETAILS OF CLOSING BALANCE AS ON 31.03.2024						
Sl No	Cash Book	In Cash	In Bank	In FDR	Advance	Total
1	PLUS TWO GENERAL	0.00	5228600.78	586659.00	0.00	5815259.78
2	PLUS THREE GENERAL	0.00	7916125.74	675000.00	0.00	8591125.74
3	PLUS TWO SAMS	0.00	91839.72	0.00	0.00	91839.72
4	PLUS THREE SAMS	0.00	46441.78	0.00	0.00	46441.78
5	NSS	0.00	566.85	0.00	0.00	566.85
6	VOCATIONAL	0.00	803678.61	0.00	0.00	803678.61
7	EXAM CASH BOOK	0.00	179521.16	0.00	40000.00	219521.16
	TOTAL	0.00	14266774.64	1261659.00	40000.00	15568433.64
Statement showing the details of Receipt & Expenditure & Balance on the Accounts of Nigamananda Mahila Mahavidyalaya, Charichhak, for F.Y. 2023-24						
S.L.No	HEAD OF A/C	OB AS ON 01.04.2023	RECEIPT DURING THE YEAR	TOTAL	EXPENDITURE DURING THE YEAR	CB AS ON 31.03.2024
I.	<u>GRANTS(Recurring):-</u>					
1	GIA Salary	0.00	82,08,092.00	82,08,092.00	82,08,092.00	0.00
2	GIA 17 Salary	0.00	1,42,65,334.00	1,42,65,334.00	1,42,65,334.00	0.00
	TOTAL	0.00	2,24,73,426.00	2,24,73,426.00	2,24,73,426.00	0.00
II.	<u>GRANTS(Non recurring):-</u>					

1	Infrastructure Grant	1,04,93,000.00	32,50,000.00	1,37,43,000.00	1,04,93,000.00	32,50,000.00
2	DHE Grant(Lab equipment)	0.00	20,00,000.00	20,00,000.00	20,00,000.00	0.00
3	IYDP	0.00	10,00,000.00	10,00,000.00	10,00,000.00	0.00
4	Sports and cultural	0.00	25,000.00	25,000.00	25,000.00	0.00
	TOTAL	1,04,93,000.00	62,75,000.00	1,67,68,000.00	1,35,18,000.00	32,50,000.00
III	<u>Other Than Grants:</u>					
1	Centre expenses	-84,520.00	0.00	-84,520.00	0.00	-84,520.00
2	Employer contribution to providend fund	-3,45,281.00	0.00	-3,45,281.00	0.00	-3,45,281.00
3	Valuation exp	2,06,592.92	9,00,165.00	11,06,757.92	8,16,285.00	2,90,472.92
4	Self defence	26,000.00	1,21,796.00	1,47,796.00	71,796.00	76,000.00
5	Squard Expenses	200.00	0.00	200.00	0.00	200.00
	TOTAL	-1,97,008.08	10,21,961.00	8,24,952.92	8,88,081.00	-63,128.08
IV	<u>Income from internal sources</u>					
1	Fees & Fines	7,618.00	16,183.00	23,801.00	21,019.00	2,782.00
	TOTAL	7,618.00	16,183.00	23,801.00	21,019.00	2,782.00
V	<u>UU/CHSE Fund:</u>					
1	sports & literary fees	2,15,470.00	52,800.00	2,68,270.00	52,800.00	2,15,470.00
2	Recognition fees	7,586.00	22,000.00	29,586.00	22,000.00	7,586.00
3	Application fees	78,536.00	1,020.00	79,556.00	0.00	79,556.00
4	Migration certificate	1,75,895.00	45,829.00	2,21,724.00	45,829.00	1,75,895.00
5	Registration fees	1,04,428.00	22,000.00	1,26,428.00	22,000.00	1,04,428.00
6	Exam Expenses (Council & University)	14,11,306.32	10,25,375.00	24,36,681.32	4,99,611.00	19,37,070.32
7	Academic fees	13,720.00	19,800.00	33,520.00	19,800.00	13,720.00
8	Syllabus fees	14,780.00	2,200.00	16,980.00	2,200.00	14,780.00
9	EMH	69,930.00	66,000.00	1,35,930.00	66,000.00	69,930.00

10	Original Certificate	84,580.00	45,829.00	1,30,409.00	45,829.00	84,580.00
11	Univercity /CHSE Sports fee	0.00	1,14,139.00	1,14,139.00	1,14,139.00	0.00
	TOTAL	21,76,231.32	14,16,992.00	35,93,223.32	8,90,208.00	27,03,015.32
VI	Students fund					-
1	Medical fees	1,45,530.00	14,370.00	1,59,900.00	0.00	1,59,900.00
2	PGS Fund	1,74,341.00	14,500.00	1,88,841.00	0.00	1,88,841.00
3	Annual Puja Exp	20,400.00	1,48,150.00	1,68,550.00	1,49,000.00	19,550.00
4	Abstract of Attendance	2,84,155.00	36,510.00	3,20,665.00	0.00	3,20,665.00
5	College Exam/Seister Exam	2,01,881.00	2,81,000.00	4,82,881.00	1,85,350.00	2,97,531.00
6	Athletic fund	1,64,846.00	87,060.00	2,51,906.00	51,553.00	2,00,353.00
7	Library fees	1,80,647.00	1,05,490.00	2,86,137.00	11,345.00	2,74,792.00
8	Dramatic fund	1,83,618.00	35,100.00	2,18,718.00	0.00	2,18,718.00
9	Common room charge	4,83,365.00	28,080.00	5,11,445.00	0.00	5,11,445.00
10	Students Aid fund	1,53,994.00	21,100.00	1,75,094.00	0.00	1,75,094.00
11	Magazine Aid fund	1,18,100.00	1,17,960.00	2,36,060.00	0.00	2,36,060.00
12	library caution money	2,97,045.00	15,410.00	3,12,455.00	0.00	3,12,455.00
13	Teachers fund	2,59,000.00	28,080.00	2,87,080.00	0.00	2,87,080.00
14	S.S.G	2,44,360.00	28,080.00	2,72,440.00	0.00	2,72,440.00
15	D.S.A	1,23,758.00	22,000.00	1,45,758.00	33,940.00	1,11,818.00
16	Identity card	-8,462.00	51,890.00	43,428.00	35,450.00	7,978.00
17	cultural fees	3,69,705.00	1,23,570.00	4,93,275.00	0.00	4,93,275.00
18	proctorial fees	1,44,170.00	14,040.00	1,58,210.00	0.00	1,58,210.00
19	syllabus fee	2,42,990.00	3,440.00	2,46,430.00	0.00	2,46,430.00
20	Laboratory Fees	4,52,050.00	43,600.00	4,95,650.00	2,192.00	4,93,458.00
21	Red cross	1,18,701.00	28,080.00	1,46,781.00	13,140.00	1,33,641.00
22	NSS	80,623.84	19,700.00	1,00,323.84	31,716.72	68,607.12
23	NCC	43,042.00	14,860.00	57,902.00	6,000.00	51,902.00
24	General Insurance	47,385.00	0.00	47,385.00	0.00	47,385.00
25	Result	7,085.00	10,160.00	17,245.00	0.00	17,245.00
26	Routine	41,840.00	6,080.00	47,920.00	0.00	47,920.00
27	CDC	3,320.56	9,372.00	12,692.56	9,372.00	3,320.56

28	Transfer Fee	94,185.00	28,215.00	1,22,400.00	0.00	1,22,400.00
29	Building/Repairing Fee	2,532.00	1,35,110.00	1,37,642.00	0.00	1,37,642.00
30	Seminar fee	1,08,915.00	44,800.00	1,53,715.00	1,19,200.00	34,515.00
31	staffwelfare	28,165.00	0.00	28,165.00	0.00	28,165.00
32	Subscription fee	6,59,680.00	6,71,100.00	13,30,780.00	3,77,411.00	9,53,369.00
33	Social service fees	4,409.28	0.00	4,409.28	0.00	4,409.28
34	Calender	5,750.00	23,610.00	29,360.00	18,450.00	10,910.00
	TOTAL	54,81,126.68	22,10,517.00	76,91,643.68	10,44,119.72	66,47,523.96
VII	Miscellaneous					
1	Development contribution	-16,50,242.90	51,04,196.00	34,53,953.10	46,16,770.00	-11,62,816.90
2	Bank interest/Charges	11,46,521.78	2,78,847.36	14,25,369.14	6,087.03	14,19,282.11
3	Hostel	3,63,378.00	0.00	3,63,378.00	0.00	3,63,378.00
4	Miscellaneous Income	56,500.00	1,09,700.00	1,66,200.00	0.00	1,66,200.00
5	EPF(Employee Share GIA 17)	0.00	8,76,600.00	8,76,600.00	8,76,600.00	0.00
6	EPF(Employee Share MP Staff)	0.00	2,99,604.00	2,99,604.00	1,75,735.00	1,23,869.00
7	Audit Recovery	20,473.00	0.00	20,473.00	0.00	20,473.00
8	Balance as on 01/04/2014 As Per Cash book	23,45,107.21	0.00	23,45,107.21	0.00	23,45,107.21
9	Diversion To Plus two General cash book to Exam cash book	0.00	0.00	0.00	3,08,360.00	-3,08,360.00
10	Diversion To Plus three General cash book to Exam cash book	0.00	0.00	0.00	11,00,940.00	-11,00,940.00
	TOTAL	22,81,737.09	66,68,947.36	89,50,684.45	70,84,492.03	18,66,192.42
VIII	PLUS TWO SAMS	1,03,331.10	58,033.00	1,61,364.10	69,524.38	91,839.72
IX	PLUS THREE SAMS	18,341.78	35,400.00	53,741.78	7,300.00	46,441.78
X	VOCATIONAL	3,77,892.97	5,21,049.00	8,98,941.97	95,263.36	8,03,678.61

XI	NSS	503.85	78,581.00	79,084.85	78,518.00	566.85
XII	EXAM Cash book	0.00	14,53,606.76	14,53,606.76	12,34,085.70	2,19,521.06
	Grand Total	2,07,42,774.71	4,22,29,696.12	6,29,72,470.83	4,74,04,037.19	1,55,68,433.64

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

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

Sno	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) (B)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI	35039282232	31-03-2024	46441.78	31-03-2024	46441.78	0.00	PLUS THREE SAMS
2	SBI	33029509114	31-03-2024	210989.72	31-03-2024	91839.72	119150.00	
3	SBI	32241126136	31-03-2024	2539.00	31-03-2024	2539.00	0.00	PLUS TWO GENERAL
4	SBI	11346446031	31-03-2024	12312.80	31-03-2024	12312.80	0.00	PLUS TWO GENERAL
5	SBI	11346446020	31-03-2024	3561359.96	31-03-2024	3561359.96	0.00	PLUS TWO GENERAL
6	SBI	32939725333	31-03-2024	6549757.78	31-03-2024	6549757.78	0.00	PLUS THREE GENERAL
7	SBI	11346447104	31-03-2024	193591.16	31-03-2024	179521.16	14070.00	EXAM
8	SBI	36222921637	31-03-2024	414668.50	31-03-2024	414668.50	0.00	PLUS THREE GENERAL
9	OGB	002701000002310	31-03-2024	919512.58	31-03-2024	919512.58	0.00	PLUS TWO GENERAL
10	UCO BANK	039702100	31-03-2024	235992.24	31-03-2024	235992.24	0.00	PLUS TWO

		02742						GENERAL
11	AXIS BANK	918010000522635	31-03-2024	951699.46	31-03-2024	951699.46	0.00	PLUS THREE GENERAL
12	AXIS BANK	918010001904775	31-03-2024	362406.00	31-03-2024	362406.00	0.00	PLUS TWO GENERAL
13	OGB	002701000002049	31-03-2024	566.85	31-03-2024	566.85	0.00	NSS
14	OGB	40150100005082	31-03-2024	134478.20	31-03-2024	134478.20	0.00	PLUS TWO GENERAL
15	SBI	11346446520	31-03-2024	803678.61	31-03-2024	803678.61	0.00	VOCATION AL
	GRAND TOTAL			14399994.64		14266774.64	133220.00	

Reconciliation		
Reconciliation-01		
SBI A/C NO-11346447104		
Balance as per Cash Book		179521.16
ADD:-Cheque issued in cash book but not presented in to bank		
Chq No-295028,Dt:-30.03.2024	4500.00	
Chq No-295026,Dt:-30.03.2024	4720.00	
Chq No-295027,Dt:-30.03.2024	4850.00	
TOTAL	14070.00	14070.00
As per Pass book		193591.16
Reconciliation-02		
SBI A/C NO-33029509114		
Balance as per Cash Book		91839.72
ADD:-Cheque issued in cash book but not presented in to bank		
Chq No-203885,Dt:-28.03.2024	4000.00	
Chq No-203887,Dt:-28.03.2024	17800.00	
Chq No-203886,Dt:-28.03.2024	5500.00	
Chq No-203882,Dt:-28.03.2024	2850.00	
Chq No-203883,Dt:-28.03.2024	14000.00	
Chq No-203890,Dt:-28.03.2024	50000.00	
Chq No-203891,Dt:-28.03.2024	25000.00	
TOTAL	119150.00	119150.00
As per Pass book		210989.72

Maintenance of Flexi Account in banks :-

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

PARA: 6 STOCK POSITION

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PLUS THREE LIBRARY BOOK	3537	66	0	3603.00	3603	
2	PLUS TWO LIBRARY BOOK	1711	179	0	1890.00	1890	
3	OLD BOOK	4865	0	0	4865.00	4865	

Comments

STOCK POSITION As on 31.03.2024						
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	Aquaguard	3	0	0	3	3
2	Steel Almiraha	41	1	0	42	42
3	Xerox machine	1	0	0	1	1
4	Sofa	1	0	0	1	1
5	AC	3	1	0	4	4
6	Freeze	2	1	0	3	3
7	Computer	16	4	0	20	20
8	Printer	4	0	0	4	4
9	Scanner	1	0	0	1	1
10	CC TV	13	0	0	13	13
11	LED Monitor	6	0	0	6	6
12	Water coller	1	0	0	1	1
13	Biometric	1	0	0	1	1
14	Wooden chair	42	0	0	42	42

15	Bench & Desk	282	28	0	310	310
16	Thermal Scanner	1	0	0	1	1
17	Battery	2	1	0	3	3
18	Projector	1	1	0	2	2
19	Celling fan	72	0	0	72	72
20	Wall fan	1	0	0	1	1
21	Rack	6	0	0	6	6
22	Teaching table	6	0	0	6	6
23	Laptop	0	1	0	1	1
24	Sound machine	0	1	0	1	1
25	Stand microphone	0	2	0	2	2
26	LCD TV	0	1	0	1	1
27	Invertor with battery	0	1	0	1	1

Details of laboratory stock:-

	ZOOLOGY		
SLNO	ITEMDESCRIPTION	QTY	UOM
1	MicroscopeBinocular	1	PCS
2	Slide:Blastula	1	PCS
3	Slide:Gastula	1	PCS
4	CentrifugalMachine	1	PCS
5	Ganong'SRespirometer	1	PCS
6	AutoclavePortable	1	PCS
7	BalanceDigital600Gm/0.01 Gm	1	PCS
8	PhMeter	1	PCS
9	HotAirOven	1	PCS
10	BloodPressureMachine	1	PCS
11	Stethoscope	1	PCS
12	PulseOximeter	1	PCS
13	Glucometer	1	PCS
14	PlainSlideGlass	2	PCS
15	Lamposolv	1	500ML
16	WeighingMachine	1	PCS
17	DissectionBox	1	PCS
18	DissectingTray	1	PCS
19	SpecimenInPlasticJar	1	PCS

20	Slide:ChickEmbryology	1	PCS
21	Spatula	10	PCS
22	HumanSkeletonFullOnStand	1	PCS
23	Chart	9	PCS
24	ModelOfHumanHeart	1	PCS
25	ModelOfHumanEye	1	PCS
26	Ambyostoma-Replica	1	PCS
27	Necturus-Replica	1	PCS
28	DuckBillPlatyplus-Model	1	PCS
29	Rabbit-Model	1	PCS
	BOTANY		
SLNO	ITEMDESCRIPTION	QTY	UOM
1	NaphtholAlpha	1	100GM
2	SulphuricAcid 500ML	1	500ML
3	FehlingSolutionNo1	1	500ML

4	FehlingSolutionNo2	1	500ML
5	CopperOxide	1	250GM
6	AmmoniumSulphate	1	500GM
7	Test Tube15X125Mm	1	PCS
8	FlaskConical250ML	6	PCS
9	Iodine Solution -1%W/V125ML	1	125ML
10	SodiumHydroxideSolutionN /10	1	500ML
11	Test TubeHolder	20	PCS
12	SpiritLamp	6	PCS
13	Sudanlii Solution	1	125ML
14	PlainSlideGlass	2	PCS
15	CoverSlip	10	PCS
16	Glycerine500ML	1	500ML
17	Heamocytometer	1	PCS
18	SafarnineStainSolution	1	125ML
19	PetriDish4"	6	PCS
20	SurgicalsBlades	1	PCS
21	BenedictsReagent500ML	1	500ML
22	Pestle&Mortar	6	PCS
23	StainingSolution	1	500ML
24	CentrifugalMachine	1	PCS
25	Charts:Rexine75X100Cm	1	PCS

26	SoilThermometer	1	PCS
27	SlingPsychrometer	1	PCS
28	AnemometerDigital	1	PCS
29	Incubator Bacteriological	1	PCS
30	MicroscopeBinocular	1	PCS
31	PhMeter	1	PCS
32	Slide:Rare-Algae	1	PCS
33	Slide:Rare-Bryophyta	1	PCS
34	Slide:Rare-Pteridophyta	1	PCS
35	Slide:Rare-Gymnosperm	1	PCS
36	Ganong'SPotometer	6	PCS
37	FarmerPotometer	6	PCS
38	T/AApparatus	1	PCS
39	SpectrophotometerDigital	1	PCS

40	CommonSlides	28	PCS
41	PreparedSlides	10	PCS
42	Mitosis(AllSatges)	1	PCS
43	Meiosis(AllStages)	1	PCS
44	Papaver	1	PCS
45	Cannabis	1	PCS
	CHEMISTRY		
SLNO	ITEMDESCRIPTION	QTY	UOM
1	BuretteStand	2	PCS
2	WashBottle 250ML	6	PCS
3	Burette50ML	4	PCS
4	PipetteGraduated0.1/10ML	6	PCS
5	PipetteRubberFiller	6	PCS
6	MagneticStirrerwithHotPlate	1	PCS
7	ThermometerDigital	2	PCS
8	DroppingBottle	6	PCS
9	WaterBath	1	PCS
10	CharcoalBlock	1	DZ
11	CharcolBorer	6	PCS
12	BlowPipe	6	PCS
13	SpectrophotometerDigital	1	PCS
14	PhMeter	1	PCS
15	SulphuricAcid500ML	1	500ML

16	BeakerGraduated250MI	6	PCS
17	BeakerGraduated100MI	6	PCS
18	ReagentBottleN.M250MI	6	PCS
19	LeadAcetate	1	500GM
20	Chloroform500MI	1	500ML
21	Phenol500Gm	1	500GM
22	HydrochloricAcid500MI	1	500ML
23	PipetteStand	6	PCS
	PHYSICS		
S.NO.	ITEMDESCRIPTION	QTY	UOM
1	FlywheelSetup	1	PCS
2	BarPendulumSetup	1	PCS
3	KatersPendulumSetup	1	PCS

4	SearlesApparatusIgidity	1	PCS
5	DesautyBridge	1	PCS
6	LowResistanceByPotentio meter	1	PCS
7	JByJoulesCalorimeter	1	PCS
8	PrismCrown	1	PCS
9	DrawingBoard	1	PCS
10	DglassSlab	1	PCS
11	PlugKey	1	PCS
12	Rheostat	1	PCS
13	ConnectingWire	1	PCS
14	TunnelDiode	1	PCS
15	MeterBridgeSetup	1	PCS
16	ConcaveLenseWith Stand	1	PCS
17	ConvexLensWithStand	1	PCS
18	TravellingMicroscopeH&V	1	PCS
19	PnJunctionDiode	1	PCS
20	ZenerDiodeKit	1	PCS
21	TransistorKit	1	PCS
22	OpticalBench	1	PCS
23	NewtonRingCompact Microscoe	1	PCS
24	PowerSupply15V-2Amp	1	PCS

STOCK

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

Non-maintenance of Dead Stock Register:-

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

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

PARA: 7 INVESTMENT

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2023	586659.00	0.00	586659.00	0.00	31-03-2024	586659.00	31-03-2024	586659.00	0.00	
2	01-04-2023	675000.00	0.00	675000.00	0.00	31-03-2024	675000.00	31-03-2024	675000.00	0.00	
	GRAND TOTAL	1261659.00	0.00	1261659.00	0.00		1261659.00		1261659.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
Details of Investment As on 31.03.2024 +2 General Cash Book							
SL.NO	BANK NAME & FDR NO.	DATE OF INVESTMENT	INVESTED VALUE	INTEREST RATE	MATURITY VALUE	MATURITY VALUE	PURPOSE
1	OGB-6732	29.11.15	50000.00	6.00%	50000	29.11.25	Pledged to CHSE
2	SBI-3245964	01.08.17	500000.00	6.25%	500000	01.08.22	Pledged to

	3602						CHSE
3	SBI-3316004 3128	26.07.18	36659.00	6.75%	51231	26.07.23	Pledged to CHSE
	TOTAL		586659.00		601231		
Details of Investment As on 31.03.2024 +3 General Cash Book							
SL.NO	BANK NAME & FDR NO.	DATE OF IN VESTMENT	INVESTED VALUE	INTEREST RATE	MATURITY VALUE	MATURITY VALUE	PURPOSE
1	OGB-00273 5004002260	10.03.22	50000.00	5.15%	52625	10.03.23	Pledged to Ramadevi University
2	OGB-00273 5004002256	08.03.22	50000.00	5.20%	83820	08.03.32	Pledged to Ramadevi University
3	SBI-3705403 7536	01.08.17	350000.00	6.25%	647415	01.07.27	Pledged to UU
4	SBI-3718762 2061	22.09.17	125000.00	6.25%	170442	22.09.22	Pledged to Ramadevi University
5	SBI-3718761 6148	22.09.17	100000.00	6.25%	136354	22.09.22	Pledged to Ramadevi University
	TOTAL		675000.00		1090656		
	GRAND TOTAL		1261659.00		1691887		
The Principal is suggested to renew the FDR's and produced to be next audit for verification.							

PARA: 8 ADVANCE

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

Sno	Advanc e Outst anding as on (DD MM YYYY)	Cashbo ok Name	Advanc e Outst anding (In Rs:)	Advanc e Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advanc e adjust ed during the Year under Audit(In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Audit	Advanc e Outst anding Audit (In Rs:)	Advanc e Outst anding as per (DD MM YYYY) Cash Book	Advanc e Outst anding Cash Book(In Rs:)	Differen ce(In Rs:)	Remark s
1	01-04-2 023	PLUS THREE	180000 .00	0.00	180000 .00	180000 .00	31-03-2 024	0.00	31-03-2 024	0.00	0.00	

		GENERAL										
2	01-04-2023	EXAM CASH BOOK	0.00	195000.00	195000.00	155000.00	31-03-2024	40000.00	31-03-2024	40000.00	0.00	
	GRAND TOTAL		180000.00	195000.00	375000.00	335000.00		40000.00		40000.00	0.00	

Comments :

Year Wise Break-up of Outstanding Advance as on 31.03.2024	
Year	Amount(Rs)
2022-23	0.00
2023-24	40000.00
TOTAL	40000.00

Statement Showing Details of Outstanding Advance in (+3 General Cash Book) as on 31.03.2024									
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
2	Anath Charan Biswal, lecturer in physics	50000.00	30.01.2023	0.00	50000.00	24.07.2023	50000.00	0.00	,+3 3RD SEM EXAM
3	Anath Charan Biswal, lecturer in physics	20000.00	03.01.2023	0.00	20000.00	28.03.2024	20000.00	0.00	,+3 3RD SEM EXAM
6	Jeeban Dash, lecturer in sanskrit	50000.00	11.01.2023	0.00	50000.00	28.03.2024	50000.00	0.00	,5TH EXAM SEM
7	Purna chandra Biswal, lecturer in zoology	60000.00	09.03.2023	0.00	60000.00	04.09.2023	60000.00	0.00	,5TH SEM EXAM
Total		180000.00		0.00	180000.00		180000.00	0.00	
Statement Showing Details of Outstanding Advance in (Exam Cash Book) as on 31.03.2024									
Sl.No.	Name and Designation	OB as on 01.04.2023	Date of Payment	Advance paid during	Total	Date of Adjustment	Advance Adjusted during	Outstanding of Advance	Purpose

				the year 2023-24			the year 2023-24	s as on 3 1.03.2024	
1	Jeeban Dash,lect in sanskrit	0.00	25.11.2023	50000.00	50000.00	28.03.2024	50000.00	0.00	,5th sem exam
2	Anath Charan Biswal,lect in physics	0.00	14.12.2023	55000.00	55000.00	28.03.2024	55000.00	0.00	,3rd sem exam
3	Ashok Kumar Biswal,Reader in Physics	0.00	06.01.2024	40000.00	40000.00			40000.00	AHS Exam
4	Purna chandra Biswal,lect in zoology	0.00	07.02.2024	50000.00	50000.00	28.03.2024	50000.00	0.00	,3rd sem exam
Total		0.00		195000.00	195000.00		155000.00	40000.00	
	GRAND TOTAL	180000.00		195000.00	375000.00		335000.00	40000.00	

There is no outstanding advance more than one year.

PARA: 9 GRANTS

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2023	10493000.00	3250000.00	13743000.00	10493000.00	31-03-2024	3250000.00	INFRASTRUCTURE GRANT
2	01-04-2023	0.00	2000000.00	2000000.00	2000000.00	31-03-2024	0.00	LABORATORY GRANT
3	01-04-2023	0.00	1000000.00	1000000.00	1000000.00	31-03-2024	0.00	IYDP
4	01-04-2023	0.00	25000.00	25000.00	25000.00	31-03-2024	0.00	SPORTS AND

								CULTURAL
5	01-04-2023	0.00	8208092.00	8208092.00	8208092.00	31-03-2024	0.00	GIA SALARY
6	01-04-2023	0.00	14265334.00	14265334.00	14265334.00	31-03-2024	0.00	GIA 17 SALARY
	GRAND TOTAL	10493000.00	28748426.00	39241426.00	35991426.00		3250000.00	

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PARA: 10 UTILISATION CERTIFICATE

Nigamananda Mahila Mahavidyalaya, Chari Chhak - 2023-2024

Sino	U.C Outstanding	U.C Outstanding(In	U.C due for submission	Total(In Rs:)	U.C Submitted	U.C needs to be	U.C needs to be	Remarks
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	as on (DD MM YYYY)	Rs:)	during the period under Audit(In Rs:)		during the period under Audit(In Rs:)	submitted as on outstanding as on (DD MM YYYY)	submitted as on outstanding (In Rs:)	
1	01-04-2023	2500000.00	10493000.00	12993000.00	0.00	31-03-2024	12993000.00	Infrastructure Grant
2	01-04-2023	2300000.00	0.00	2300000.00	0.00	31-03-2024	2300000.00	FANI GRANT
3	01-04-2023	0.00	1000000.00	1000000.00	1000000.00	31-03-2024	0.00	IYDP
4	01-04-2023	0.00	25000.00	25000.00	25000.00	31-03-2024	0.00	SPORTS AND CULTURAL
5	01-04-2023	0.00	2000000.00	2000000.00	0.00	31-03-2024	2000000.00	LABRATORY GRANT
	GRAND TOTAL	4800000.00	13518000.00	18318000.00	1025000.00		17293000.00	

Comments :

Year wise break-up of UC outstanding As on 31.03.2024	
Year	Amount(Rs.)
2019-20	0.00
2020-21	2300000.00
2021-22	0.00
2022-23	2500000.00
2023-24	12493000.00
TOTAL	17293000.00

Details of UC Submitted for the F.Y.2023-24			
Letter No/Date	Amount	Particulars	Sent to
119/30.03.2024	1000000	IYDP	DHE,Odisha
120/30.03.2024	25000	Sports & cultural	Regional Director,Odisha
TOTAL	1025000		

It may be noticed from the above table that Rs.1,72,,93,000.00 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..The local authority is to advice obtain the UC produce the proper quarter.

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 2023-24		
SL No	Head of Expenditure	Amount(Rs)
1	MP Salary	2880115.00
2	Foundation day	46560.00
3	Affiliation fees	7559.00
4	GB/Staff meeting	17495.00
5	News Paper	52606.00
6	Advertisement	8652.00
7	EPF(Employer Share)	1096718.00
8	EPF (Admin charges)	49521.00
9	Plantation	20500.00
10	Printing & stationary	103840.00
11	TA	36740.00
12	Furniture	187145.00
13	campus development	7150.00

14	Telephone & Internet exp	21589.00
15	postage	500.00
16	Contingency	12840.00
17	Computer Accessories	4400.00
18	Electrical exp	12620.00
19	Website renewal	4720.00
20	Legal fees	33600.00
21	Independence day	11900.00
	TOTAL	4616770.00

An amount of Rs.187145.00 is expended towards Furniture. The details of furniture stock is entered in para 6

PARA: 15 AUDIT ON WORKS

15.1 - Audit on works:-

An amount of Rs.1,04,93,000.00 has been transferred to Executive Engineer R & B Division, Nimapara for construction work during the year 2023-24.

The Principal is requested to watch over the progress and completion of the construction work and the records there to be produced to Audit. The local authority is advised to deposit UC in proper quarter and produced to next audit for verification.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No separate scheme is running in the college.

PARA: 18 MISCELLANEOUS

18.1 - Abstract of fees & fines

Position of Fees & Fines

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

Opening Balance as on 1.4.2023	7618.00
fees & Fines Collected	16183.00
Total	23801.00
Deposited	21019.00
Balance to be Deposit As on 31.03.2024	2782.00

From the above statistic it would be seen that a sum of Rs 2782.00 was outstanding for deposit towards fees & fines as on 31.03.2024 in Contravention of Article 916 of O.E.Code.

Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit .

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

Challan No./date	Amount(Rs)	Name of the Treasury
01/07.07.2023	10144.00	Sub treasury, Nimapara
02/07.07.2023	10875.00	Sub treasury, Nimapara
Total	21019.00	

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

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

DCB Position Of Fees & Fines is furnished Below (2023-24):-					
Position of Admission fees (2023-24)					
CATEGORY	TOTAL STUDENT	Admission Fee per stream	Total Admission Fee		
.+2 1ST YEAR ARTS	282	282 X 8	2256.00		
.+2 2ND YEAR ARTS	215	215 X 8	1720.00		

.+2 1ST YEAR SCIENCE	134	134 X 9	1206.00		
.+2 2ND YEAR SCIENCE	164	164 X 9	1476.00		
.+2 1ST YEAR COM	24	24 x 8	192.00		
.+2 2ND YEAR COM	32	32 x 8	256.00		
.+3 1ST YEAR ARTS	180	180 X 9	1620.00		
.+3 2ND YEAR ARTS	190	190 X 9	1710.00		
.+3 3rd YEAR ARTS	220	220 X 9	1980.00		
.+3 1ST YEAR SCIENCE	95	95 X 10	950.00		
.+3 2nd YEAR SCIENCE	102	102 X 10	1020.00		
.+3 3rd YEAR SCIENCE	114	114 X 10	1140.00		
.+3 1ST YEAR COM.	32	32 X 9	288.00		
.+3 2ND YEAR COM.	22	22 X 9	198.00		
.+3 3RD YEAR COM.	19	19 X 9	171.00		
TOTAL	1825		16183.00		

18.2 - Abstract of Student Strength

Student Strength for the F.Y.2023-24						
S.L.NO	STREAM	SANCTION STRENGTH	ACTUAL STRENGTH	GENERAL	SC	ST
1	.+2 1ST YEAR ARTS	384	282	271	10	1
2	.+2 2ND YEAR ARTS	384	215	143	72	0
3	.+2 1ST YEAR SCIENCE	192	134	115	19	0
4	.+2 2ND YEAR SCIENCE	192	164	139	25	0
5	.+2 1st YEAR COM.	64	24	18	6	0

6	.+2 2nd YEAR COM.	64	32	22	10	0
7	.+3 1ST YEAR ARTS	256	180	118	62	0
8	.+3 2ND YEAR ARTS	256	190	134	55	1
9	.+3 3rd YEAR ARTS	256	220	153	66	1
10	.+3 1ST YEAR SCIENCE	128	95	73	22	0
11	.+3 2nd YEAR SCIENCE	128	102	78	24	0
12	.+3 3rd YEAR SCIENCE	128	114	79	35	0
13	.+3 1ST YEAR COM.	32	32	22	10	0
14	.+3 2ND YEAR COM.	32	22	14	8	0
15	.+3 3RD YEAR COM.	32	19	13	6	0
	TOTAL	2528	1825	1392	430	3

18.3 - Abstract of Staff Strength

Teaching Staff Position 2023-24					
Sl. No.	Subject	Sanction Staff	GIA	GIA 2017	MP
1	English	4	1	2	1
2	Odia	4	1	2	1
3	History	3	1	2	0
4	Pol.Science	3	1	1	1
5	Economics	3	0	0	3
6	Sanskrit	3	0	1	2
7	Logic	1	1	0	0
8	Psychology	4	1	1	2
9	Education	3	0	1	2
10	Physics	2	0	0	2
11	Chemistry	2	0	0	2
12	Mathematics	2	0	0	2
13	Botany	2	0	0	2
14	Zoology	2	0	0	2
15	IT	1	0	0	1

16	PET	1	0	1	0
17	Commerce	2	0	0	2
18	Computer Science	1	0	0	1
19	Demonstrator	12	0	1	11
20	Programmer	1	0	0	1
TOTAL		56	6	12	38

Non-Teaching Staff Position 2023-24-					
Sl. No.	Subject	Sanction Staff	GIA	GIA 2017	MP
1	Asst. Librarian	1	0	1	0
2	Jr. Clerk	4	0	2	2
3	Peon	9	0	2	7
4	DEO	2	0	0	2
5	Attendant	9	0	1	8
6	Sweeper	2	0	0	2
7	Watchman	1	0	0	1
TOTAL		28	0	6	22

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

GIA SALARY STATEMENT FOR THE F.Y.2023-24						
SL NO	NAME & DESIGNATION	GROSS SALARY	GPF/NPS	PT	IT	NET SALARY
1	Ashok Kumar Biswal, Reader in Psychology	1618120	180000	2500	177260	1258360
2	Puspamitra Pattanaik, Reader in Pol science	1642200	300000	2500	185000	1154700
3	Binodini Dash, Reader in History	1642200	240000	2500	185000	1214700
4	Swarnarashmi Sahoo, Reader in logic	1691434	250000	2500	200127	1238807
5	Sangita Dash, lect in English	845450	170045	2500	35927	636978
6	Sunita Naik, lect in	768688	68297	2500	27944	669947

	Odia					
	TOTAL	8208092	1208342	15000	811258	6173492

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

GIA 2017 SALARY STATEMENT FOR THE F.Y.2023-24					
SL NO	NAME & DESIGNATION	GROSS SALARY	PT	IT	NET SALARY
1	Bijay kumar Pradhan, Asst librarian	949988	2500	46799	900689
2	Pratap Kumar Panigrahi, Demonstrator	949988	2500	46799	900689
3	Anil kumar Mohapatra, jr clerk	488836	2500	0	486336
4	Dwijabar Pradhan, Peon	457728	2500	0	455228
5	Sankhalata Mishra, jr clerk	488836	2500	0	486336
6	Itishree Sahoo, lect in English	979092	2500	59139	917453
7	Shreelekha Nayak, lect in Education	979092	2500	51339	925253
8	Kananbala Nanda, lect in English	979092	2500	51339	925253
9	Siprarani Mohapatra, lect in Pol. Science	979092	2500	51339	925253
10	Madhumita Dei, lect in Psychology	979092	2500	51339	925253
11	Purnima Mohanty, lect in sanskrit	979092	2500	51339	925253
12	Khierodini Nayak, library Attendant	474848	2500	0	472348
13	Usharani Dei, Peon	457728	2500	0	455228
14	Parbati	949988	2500	46799	900689

	Parida,PET				
15	Puspalata Dutta,lect in History	979092	2500	51339	925253
16	Sulochana Sahoo,lect in History	979092	2500	51339	925253
17	Sarmistharani Mohanty,lect in Odia	979092	2500	82539	894053
18	Bishnupriya Senapati,lect in Odia	235566	600	3000	231966
	TOTAL	14265334	43100	644448	13577786

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

Management Salary statement for the F.Y.2023-24				
Sl.No	Name & Designation	Gross Salary	EPF	Net Salary
1	Smt Madhusmita Patra,Lect in Psychology	56435	6060	50375
2	Priyambada Swain,lect in Education	62310	6696	55614
3	Anita Biswal,lect in Sanskrit	62310	6696	55614
4	Md Anjarule Haque,lect in Computer.Sc	62310	6696	55614
5	Kalyani Swain,lect in Odia	66700	6816	59884
6	Bijay Laxmi Mishra,Lect In Pol.Science	56435	6060	50375
7	Abhiram Moharana,lect in Economics	56435	6060	50375
8	Samapta Kumar Mohanty,lect in English	56435	6060	50375
9	Jeeban Dash,lect in Sanskrit	56435	6060	50375
10	KalpanaDas,lect in	56435	6060	50375

	psychology			
11	Seemarani Ojha, lect in Psychology	54940	5904	49036
12	Swapnarani Swain, lect in Economics	52020	5592	46428
13	Sushri Sukalyani Patra, Demon. in Psychology	41025	4404	36621
14	Rupashree Baral, Demon in Education	41025	4404	36621
15	Amita Senapati, DEO	93200	10512	82688
16	Jogesh Chandra Mohanty, jr clerk	37950	4080	33870
17	Pradeep kumar Jena, Peon	47390	4836	42554
18	Kusa Jena, Peon	47390	4836	42554
19	Sarathi Sahoo, Peon	45045	4836	40209
20	Bijay kumar Ghadei, Sweeper	40535	4356	36179
21	Puspa Kandi, Peon	28750	3084	25666
22	Geetanjali Sahoo, lect in Education	56435	6060	50375
23	Amrit Pattnayak, Demon in Education	36850	3960	32890
24	Dibakar Behera, DEO	93200	10512	82688
25	Pitabas Patra, jr clerk	70930	7248	63682
26	Benudhar Moharana, Peon	47390	4836	42554
27	Subash chandra Nayak, Peon	53640	5628	48012
28	Prasanta Kumar Patra, Peon	53640	5628	48012
29	Swayam bikash Rath, lect in IT	56435	6060	50375
30	Umakanta Swain, lect in Physics	56435	6060	50375
31	Ranjan kumar Bastia, lect in Math	56435	6060	50375
32	Purna Chandra Biswal, lect in Zoology	56435	6060	50375
33	Madhusmita Mohapatra, lect in Botany	56435	6060	50375

34	Basanta Kumar Panda, lect in Chemistry	56435	6060	50375
35	Narasingha Prasad Rath, Demon in Physics	41025	4404	36621
36	Subash Chandra Jena, Demon in Chemistry	41025	4404	36621
37	Susanta Nayak, Demon in Biology	41025	4404	36621
38	Rajesh kumar Dutta, Demon in IT	36850	3960	32890
39	Susanti Barik, Lab Attendant	33380	3588	29792
40	Bhagyashree Tripathy, lab Attendant	33380	3588	29792
41	Satyapriya Pradhan, Lab Attendant	33380	3588	29792
42	Chinmaya Swain, lab Attendant	33380	3588	29792
43	Anath Charan Biswal, lect in Physics	56435	6060	50375
44	Prabhasini Sahoo, lect in Mathematics	56435	6060	50375
45	Madhusmita Mohanty, lect in zoology	29185	6060	23125
46	Jyotirmayee Mohanty, lect in Chemistry	56435	6060	50375
47	Menaka Nayak, lect in Botany	51885	4404	47481
48	Subhranshu Sekhar Jena, Demon in Zoology	41025	4404	36621
49	Suchitra Nayak, Demon in Physics	41025	4404	36621
50	Sulagna Mohapatra, Demon in Chemistry	41025	4404	36621
51	Sabyasachi Nayak, Demon in	41025	4404	36621

	Botany			
52	Sanjay kumar Ray, Lab Attendant	33380	3588	29792
53	Tatan Patra, Lab Attendant	33380	3588	29792
54	Abinash Patra, lab Attendant	29480	3168	26312
55	Suresh Chandra Kar, lect in Commerce	54940	0	54940
56	Bishnu Prasad Barick, lect in com	52020	5592	46428
57	Swadhin Kumar Nayak, Programmer	29480	3168	26312
58	Rajib lochan Pradhan, Lab Attendant	22110	2376	19734
59	Manoj kumar Bhoi, sweeper	25200	0	25200
60	Kedarson Bhoi, watchman	20000	0	20000
	TOTAL	2880115	299604	2580511

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

19.1 - Result of Audit:-

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 Deposited for the year 2023-24 (GIA 17 staff)						
S.I.no	Month of wage	Date of deposit	Employer share	Employee share	Admin charges	Total
1	Oct-18	08.05.2023	31892.00	30600.00	1397.00	63889.00
2	Nov-18	08.05.2023	31892.00	30600.00	1397.00	63889.00
3	Dec-18	08.05.2023	31892.00	30600.00	1397.00	63889.00
4	Jan-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
5	Feb-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
6	Mar-19	08.05.2023	31892.00	30600.00	1397.00	63889.00

7	Apr-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
8	May-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
9	Jun-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
10	Jul-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
11	Aug-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
12	Sep-19	08.05.2023	31892.00	30600.00	1397.00	63889.00
13	Oct-19	16.12.2023	31892.00	30600.00	1397.00	63889.00
14	Nov-19	16.12.2023	31892.00	30600.00	1397.00	63889.00
15	Dec-19	16.12.2023	31892.00	30600.00	1397.00	63889.00
16	Jan-20	16.12.2023	31892.00	30600.00	1397.00	63889.00
17	Feb-20	16.12.2023	31892.00	30600.00	1397.00	63889.00
18	Mar-20	26.02.2024	33768.00	32400.00	1350.00	67518.00
19	Apr-20	26.02.2024	33768.00	32400.00	1350.00	67518.00
20	May-20	26.02.2024	33768.00	32400.00	1350.00	67518.00
21	Jun-20	26.02.2024	33768.00	32400.00	1350.00	67518.00
22	Jul-20	26.02.2024	33768.00	32400.00	1350.00	67518.00
23	Aug-20	26.02.2024	33768.00	32400.00	1350.00	67518.00
24	Sep-20	30.03.2024	33768.00	32400.00	1350.00	67518.00
25	Oct-20	30.03.2024	33768.00	32400.00	1350.00	67518.00
26	Nov-20	30.03.2024	33768.00	32400.00	1350.00	67518.00
27	Dec-20	30.03.2024	33768.00	32400.00	1350.00	67518.00
28	Jan-21	30.03.2024	33768.00	32400.00	1350.00	67518.00
Total			913612.00	876600.00	38599.00	1828811.00
Details of EPF Deposited for the year 2023-24 (Management Staff)						
S.I.no	Month of wage	Date of deposit	Employer share	Employee share	Admin charges	Total
1	Feb-23	01.08.2023	26158.00	25105.00	1046.00	52309.00
2	Mar-23	01.08.2023	26158.00	25105.00	1046.00	52309.00
3	Apr-23	01.08.2023	26158.00	25105.00	1046.00	52309.00
4	May-23	01.08.2023	26158.00	25105.00	1046.00	52309.00
5	Jun-23	01.08.2023	26158.00	25105.00	1046.00	52309.00
6	Jul-23	10.08.2023	26158.00	25105.00	1046.00	52309.00
7	Aug-23	12.09.2023	26158.00	25105.00	1046.00	52309.00
Total			183106.00	175735.00	7322.00	366163.00
GRAND TOTAL			1096718.00	1052335.00	45921.00	2194974.00

From scrutiny it comes to notice that EPF of employee's share of Rs.299604.00 has been deducted (Management staff salary) in para 18.6 But EPF deposit of Rs. 175735.00 in for the month of August 2023, But September 2023 to Feb 2024 EPF not deposited in Management staff. The principal is suggested to deposit the Less EPF amount (Rs.299604-Rs.175735=Rs.123869.00) and produce to be next audit for verification.

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

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Ot hercases(In Rs:)	Remarks
1	13.1	0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	0.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Cetrified that the accounts of **Nigamananda Mahila Mahavidyalaya, Chari Chhak** for the financial year **2023-2024** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .