

Audit Report No:-806921/AR/2024-2025-BHUBANESWAR



AUDIT REPORT

On the Accounts of
Sishu Ananta Mahavidyalaya, Balipatna
for

2023-2024 2022-2023

AUDIT OFFICE,
LOCAL FUND AUDIT, BHUBANESWAR

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : Aided College

Audit Report No :
806921/AR/2024-2025-BHUBANESWAR

Sishu Ananta Mahavidyalaya,
Balipatna,District:-KHURDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Sishu Ananta Mahavidyalaya, Balipatna
2	Year of Accounts under Audit :	2023-2024 2022-2023
3	Name of the Local Authority during the year of A/Cs :	1. DR.BAIKUNTHA NARAYAN DASH FROM 10.10.2018 TO 31.05.2022 2.MR.NIMAIN CHARAN JENA FROM 01.06.2022 TO 29.02.2024 3. DR.MADHUMATI RATH FROM 29.02.2024 TO 31.CONT..
	Name of the Local Authority at the time of Audit :	DR.MADHUMATI RATH
4	Duration of Audit :	28-11-2024 To 30-12-2024 (Mandays Consumed :-)
5	Name of the Auditors :	ADA AND CO 326758E - Lead Auditor
6	Name of the Reviewing Officer :	SUSMITA PARIDA(Audit Superintendent)
7	Entry Conference Date :	
8	Exit Conference Date :	
9	Name of the Audit Officer :	DEBASIS ROUT
10	Date of approval of report by District Audit Officer :	06-03-2025

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Sishu Ananta Mahavidyalaya, Balipatna							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	Miscellaneous Receipt Books	28-11-2024	2 NOS	2 NOS	RECORDED ON PAGE 99 ON STOCK REGISTER	NIL
2	Unusesd fee collection Receipt Books	28-11-2024	20 Nos Unusesd	20 Nos Unusesd	RECORDED ON PAGE -5 ON STOCK REGISTER	NIL
3	Cash in hand GENERAL PLUS TWO AND PLUS THREE	28-11-2024	NIL	NIL	PAGE NO-65-78	NIL
4	Service Postage Stamps	28-11-2024	Rs.678/-	Rs.678/-	POSTAGE STAMP STOCK REGISTER PAGE NO-14	NIL
5	Measurement Book	28-11-2024	NIL	NIL	NIL	NIL

Comments

The physically verification of CASH IN HAND (liquid cash) in General cash book +2 & +3 & postal Stamp for the year 2024-25 of the Sishu Ananta Mahavidyalaya, Balipatna was found cash of Rs.0.00 & Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 Rs.678/- in the same General Cash Book as on 28.11.2024

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. 28.11.2024 .

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
SIno	List Records/Register
1	Counter foils of cheques
2	Book of Drawal
3	Bank Draft & cheque register.
4	Misc. receipt books.
5	Fee collection receipt books
6	Daily collection Registers.
7	Bank Pass Book
8	General Cash Book
9	Paid vouchers
10	Pay acquittance roll of D.P staff.

11	Pay acquittance roll of M.P staff.
12	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	F.D.R
16	Service books.
B : List of Records/Registers not Produced to Audit	
Slno	List Records/Register
1	H.S.S. cash book
2	Acquittance roll of scholarship
3	Construction cash book
4	Work Case Records
C : List of Records/Registers not Maintained	
Slno	List Records/Register
D : List of Records/Registers not Required	
Slno	List Records/Register

Comments

A-Other cash book are verified

General Cash Book Plus Three

General Cash Book Plus Two

Mcaps Cash Book

Rover Ranger cash Book

Nss Cash Book Plus Two& Plus Three

Yrc Cash Book / Rusa Cash Book

Plus Three & Plus Two Sams Cash Book

Vocational Cash Book / Ugc Cash Book

B) Non- maintenance of prescribed records: It is observed that following records have been prescribed but not maintained:

- 1) SD Ledger
- 2) Royalty Ledger
- 4) Cess
- 5) Inventory Register
- 6) Property Register
- 7) Asset & Liability Register
- 8) Annual Abstract of Receipts & Expenditure Register

9) Monthly Bank Reconciliation Registers

10) Audit Report Compliance Register

11) Building Materials Stock Register

12) Stock Register of Stationery Articles

The above said records are not maintained by the management. It is advisable to maintain the above said accounts for proper disclosure

PARA: 4 FINANCIAL POSITION

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

Sno	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	ALL CASH BOOK	01-04-2022	13253061.66	50827199.00	64080260.66	54701195.50	31-03-2023	9379065.16	31-03-2023	9379065.16	0.00	
	GRAND TOTAL		13253061.66	50827199.00	64080260.66	54701195.50		9379065.16		9379065.16	0.00	

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

Sno	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	ALL CASH BOOK	01-04-2023	9379065.16	51003525.50	60382590.66	49745256.50	31-03-2024	10637334.16	31-03-2024	10637334.16	0.00	
	GRAND TOTAL		9379065.16	51003525.50	60382590.66	49745256.50		10637334.16		10637334.16	0.00	

Comments

REVISED-PARA-4 2023-24								
Sl No	Name of the cash Book	OB as on date	Opening Balance (in Rs.)	Receipt during the year under Audit (in Rs.)	Total(Rs.)	Expenditure during the year under Audit (in Rs.)	Closing Balance As per audit(DD MM YYYY)	Closing Balance (in Rs.) (AUDIT)
1	GENERAL CASH BOOK PLUS THREE	01.04.2023	81,57,462.03	4,48,03,726.00	5,29,61,188.03	4,47,09,265.00	31.03.2024	82,51,923.03
2	GENERAL CASH BOOK PLUS TWO	01.04.2023	7,98,750.76	57,75,384.00	65,74,134.76	49,19,153.50	31.03.2024	16,54,981.26
3	UGC CASH BOOK	01.04.2023	64,867.91	1,856.00	66,723.91		31.03.2024	66,723.91
4	Vocational CASH BOOK	01.04.2023	62,489.51	2,75,489.00	3,37,978.51	44,670.00	31.03.2024	2,93,308.51
5	PLUS TWO SAMS CASH BOOK	01.04.2023	1,02,054.50	46,573.00	1,48,627.50	30,041.00	31.03.2024	1,18,586.50
6	PLUS THREE SAMS CASH BOOK	01.04.2023	48,668.50	41,394.00	90,062.50	17,896.00	31.03.2024	72,166.50
7	RUSA CASH BOOK	01.04.2023	0.00	0.00	- 0.00	0.00 -	31.03.2024	-
8	YRC CASH BOOK	01.04.2023	46,834.95	35,118.50	81,953.45	16,731.00	31.03.2024	65,222.45
9	NSS CASH BOOK	01.04.2023	26,037.00	8,936.00	34,973.00	4,800.00	31.03.2024	30,173.00
10	NSS CASH BOOK PLUS TWO	01.04.2023	21,075.50	7,380.00	28,455.50	2,700.00	31.03.2024	25,755.50
11	ROVER RANGER CASH BOOK	01.04.2023	9,245.50	6,532.00	15,777.50	0.00	31.03.2024	15,777.50

12	MCAPS CASH BOOK	01.04.202 3	41,579.00	1,137.00	42,716.00	0.00	31.03.202 4	42,716.00
	GRAND TOTAL		9 3,79,065.1 6	5 ,10,03,525. 50	6, 03,82,590. 66	4 ,97,45,256. 50	-	1,06,37,33 4.16

PARA-4 2022-23 Sishu Ananta Mahavidyalaya, Balipatna								
Sl No	Name of the cash Book	OB as on date	Opening Balance (in Rs.)	Receipt during the year under Audit (in Rs.)	Total(Rs.)	Expenditu re during the year under Audit (in Rs.)	Closing Balance As per audit(DD MM YYYY)	Closing Balance (in Rs.) (AUDIT)
1	GENERAL CASH BOOK PLUS THREE	01.04.202 2	1,07, 13,893.53	4,69, 54,486.00	5,76,68, 379.53	4,95 ,10,917.50	31.03.202 3	81,57,46 2.03
2	GENERAL CASH BOOK PLUS TWO	01.04.202 2	22, 09,017.76	36, 42,526.00	58,51, 543.76	50, 52,793.00	31.03.202 3	7,98,750.7 6
3	UGC CASH BOOK	01.04.202 2	64231.91	1816	66,047.91	1180	31.03.202 3	64867.91
4	Vocational CASH BOOK	01.04.202 2	24765.51	104119	1,28,884.5 1	66395	31.03.202 3	62489.51
5	PLUS TWO SAMS CASH BOOK	01.04.202 2	62065.5	39989	1,02,054.5 0	0	31.03.202 3	102054.5
6	PLUS THREE SAMS CASH BOOK	01.04.202 2	47375.5	1293	48,668.50	0	31.03.202 3	48668.5
7	RUSA CASH BOOK	01.04.202 2	NIL	0	NIL	0	31.03.202 3	NIL
8	YRC CASH BOOK	01.04.202 2	29394.95	30130	59,524.95	12690	31.03.202 3	46834.95
9	NSS CASH	01.04.202	37130	9437		20530	31.03.202	26037

	BOOK	2			46,567.00		3	
10	NSS CASH BOOK PLUS TWO	01.04.2022	5945.5	35430	41,375.50	20300	31.03.2023	21075.5
11	ROVER RANGER CASH BOOK	01.04.2022	4761.5	5874	10,635.50	1390	31.03.2023	9245.5
12	MCAPS CASH BOOK	01.04.2022	54480	2099	56,579.00	15000	31.03.2023	41579
	GRAND TOTAL		1,32,53,061.66	5,08,27,199.00	6,40,80,260.66	5,47,01,195.50	-	93,79,065.16
Details of Closing Balance as on 31.3.24								
<u>Name of cash Book</u>	<u>Cash in Hand</u>	<u>In Bank</u>	<u>Advance</u>	<u>Fixed Deposit</u>	<u>Total</u>			
General Cash book + 3	NIL	32,20,044.68	50,31,878.35	NIL	82,51,923.03			
General Cash book +2	NIL	12,32,385.91	4,22,595.35	NIL	16,54,981.26			
UGC CASH BOOK	NIL	66,723.91	NIL	NIL	66,723.91			
Vocational CASH BOOK	NIL	2,93,308.51	NIL	NIL	2,93,308.51			
PLUS TWO SAMS CASH BOOK	NIL	1,18,586.50	NIL	NIL	1,18,586.50			
PLUS THREE SAMS CASH BOOK	NIL	72,166.50	NIL	NIL	72,166.50			
RUSA CASH BOOK	NIL	-	NIL	NIL	-			
YRC CASH BOOK	NIL	65,222.45	NIL	NIL	65,222.45			
NSS CASH BOOK	NIL	30,173.00	NIL	NIL	30,173.00			
NSS CASH BOOK PLUS TWO	NIL	25,755.50	NIL	NIL	25,755.50			
ROVER RANGERCASH BOOK	NIL	15,777.50	NIL	NIL	15,777.50			
MCAPS CASH BOOK	NIL	42,716.00		NIL	42,716.00			
GRAND TOTAL	-	51,82,860.46	54,54,473.70	-	1,06,37,334.16			

Details of Closing Balance as on 31.3.23							
Name of cash Book	Cash in Hand	In Bank	Fixed Deposit	Total			
General Cash book + 3	NIL	35,83,682.68	45,73,779.35	81,57,462.03			
General Cash book +2	NIL	3,93,955.41	4,04,795.35	7,98,750.76			
UGC CASH BOOK	NIL	64,867.91	NIL	64,867.91			
Vocational CASH BOOK	NIL	62,489.51	NIL	62,489.51			
PLUS TWO SAMS CASH BOOK	NIL	1,02,054.50	NIL	1,02,054.50			
PLUS THREE SAMS CASH BOOK	NIL	48,668.50	NIL	48,668.50			
RUSA CASH BOOK	NIL	NIL	NIL	0.00			
YRC CASH BOOK	NIL	46,834.95	NIL	46,834.95			
NSS CASH BOOK	NIL	26,037.00	NIL	26,037.00			
NSS CASH BOOK PLUS TWO	NIL	21,075.50	NIL	21,075.50			
ROVER RANGERCASH BOOK	NIL	9,245.50	NIL	9,245.50			
MCAPS CASH BOOK	NIL	41,579.00	NIL	41,579.00			
GRAND TOTAL	-	44,00,490.46	49,78,574.70	93,79,065.16			
STATEMENT SHOWING THE DETAILS OF RECEIPT AND EXPENDITURE FOR THE YEAR 2023-24							Remark
Sl No.	Head of Account	O.B as on 01.04.2023	Receipt during the year	Total	Expenditure during the year	Closing balance as on 31.03.2024	
I	GRANTS RECURRING						
1	Salary of DP Staff	0.00	20848414	2,08,48,414.00	2,08,48,414.00	0.00	
2	Salary of BG/GIA Staff	0.00	16839228	1,68,39,228.00	1,68,39,228.00	0.00	
	Total	0.00	3,76,87,642.00	3,76,87,642.00	3,76,87,642.00	0.00	
II	GRANTS NONRECURRING (UGC Grant)	-		-		-	

1	UGC	64,867.91	1,856.00	66,723.91	0.00	66,723.91	
2	Infrastructure Grant	0.00	0.00	0.00	0.00	0.00	
3	Laboratory Development	0.00	0.00	0.00	0.00	0.00	
4	NUA(O)		8,00,000.00	8,00,000.00	8,00,000.00		
	Total	64,867.91	8,01,856.00	8,66,723.91	8,00,000.00	66,723.91	
III	OTHER THAN Grant	-		-		-	
4	EPF	-44,05,428.00	0.00	-44,05,428.00	0.00	-44,05,428.00	
6	Self Defence	0.00	0.00	0.00	0.00	-	
	Total	-44,05,428.00	-	-44,05,428.00	-	-44,05,428.00	
IV	INCOME FROM INTERNAL SOURCES	-		-		-	
A	Fees and fines	23,648.00	84,881.00	1,08,529.00	57,876.00	50,653.00	
	Total	23,648.00	84,881.00	1,08,529.00	57,876.00	50,653.00	
B	CHSE/UUFUND	-		-		-	
1	Affiliation fee	92,401.00	13,280.00	1,05,681.00	13,280.00	92,401.00	
2	Registration Fee	46,010.00	73,800.00	1,19,810.00	73,800.00	46,010.00	
3	Academic fee	1,70,417.00	48,850.00	2,19,267.00	48,850.00	1,70,417.00	
4	CHSE/UU Examination fee	5,86,333.00	26,71,130.00	32,57,463.00	26,26,125.50	6,31,337.50	
5	EMH Fee	69,900.00	78,000.00	1,47,900.00	78,000.00	69,900.00	
6	Sports & Literary fee	5,78,257.00	99,700.00	6,77,957.00	99,700.00	5,78,257.00	
7	Recognition fee	-59,975.00	47,240.00	-12,735.00	47,240.00	-59,975.00	
	Total	14,83,343.00	30,32,000.00	45,15,343.00	29,86,995.50	15,28,347.50	
C	STUDENTS FUND			-		-	

1	Admission fee/ Re-admission fee	2,66,963.00	0.00	2,66,963.00	0.00	2,66,963.00	
2	Arts/Science /Commerce Society	1,91,343.00	0.00	1,91,343.00	0.00	1,91,343.00	
3	College Calendar/Magazine	7,79,780.00	2,81,340.00	10,61,120.00	6,590.00	10,54,530.00	
4	Common Room	2,83,857.00	56,280.00	3,40,137.00	1,320.00	3,38,817.00	
5	Cultural Association	1,89,247.00	1,40,625.00	3,29,872.00	61,500.00	2,68,372.00	
6	Cycle stand	2,36,330.00	56,280.00	2,92,610.00	1,320.00	2,91,290.00	
7	DSA	89,370.00	18,746.00	1,08,116.00	5,530.00	1,02,586.00	
8	Faculty welfare	3,31,195.00	18,740.00	3,49,935.00	440.00	3,49,495.00	
9	Identity Card/ Library Card	45,882.00	32,580.00	78,462.00	48,771.00	29,691.00	
10	Library Development	4,08,426.00	4,45,949.00	8,54,375.00	3,05,606.00	5,48,769.00	
11	Insurance/ Student Medical Aid/First Aid	1,83,777.00	56,270.00	2,40,047.00	34,510.00	2,05,537.00	
12	NSS/SS	76,765.00	36,630.00	1,13,395.00	38,320.00	75,075.00	
13	Proctorial & Attendance fee	3,06,835.00	10,524.00	3,17,359.00	10,680.00	3,06,679.00	
14	Flag day/Jayanti/Anniversary	1,52,078.00	19,610.00	1,71,688.00	440.00	1,71,248.00	
15	Social service guild	50,169.00	67,050.00	1,17,219.00	54,840.00	62,379.00	
16	Student aid fund/Alumni Fund	2,20,074.00	18,770.00	2,38,844.00	440.00	2,38,404.00	
17	Syllabus/ Lesson plan & Time Table	2,60,615.00	37,480.00	2,98,095.00	43,190.00	2,54,905.00	
18	YRC	56,635.00	22,402.00	79,037.00	2,713.00	76,324.00	

19	Student union/College Election	4,07,520.00	37,520.00	4,45,040.00	38,320.00	4,06,720.00	
20	CDC Fee	38,770.00	49,880.00	88,650.00	0.00	88,650.00	
21	Lab Caution/Labcharges	1,88,540.00	9,980.00	1,98,520.00	10,250.00	1,88,270.00	
22	Lab Development	3,49,646.00	0.00	3,49,646.00	0.00	3,49,646.00	
23	Seminar Fee	4,93,740.00	2,25,450.00	7,19,190.00	2,15,447.00	5,03,743.00	
24	College Examination fee	-3,30,229.00	2,85,720.00	-44,509.00	2,26,400.00	-2,70,909.00	
25	DSA(Day Scholar Association)	12,000.00	0.00	12,000.00	0.00	12,000.00	
26	Junior Red Cross	21,700.00	0.00	21,700.00	0.00	21,700.00	
27	Dramatic Society	38,880.00	0.00	38,880.00	0.00	38,880.00	
28	Reading Room	18,200.00	0.00	18,200.00	0.00	18,200.00	
29	Furniture Repairing	-42,900.00	0.00	-42,900.00	0.00	-42,900.00	
30	Athletic Society	12,425.00	0.00	12,425.00	0.00	12,425.00	
31	e-Education & e-Governance	22,200.00	1,38,400.00	1,60,600.00	1,38,400.00	22,200.00	
	Total	53,59,833.00	2066226	74,26,059.00	1245027	61,81,032.00	
D	MISCELLANEOUS			-		-	
1	Development fund	21,70,840.61	45,46,805.00	67,17,645.61	55,29,078.00	11,88,567.61	
2	Bank interest/Charges	26,07,339.48	3,40,447.00	29,47,786.48	0.00	29,47,786.48	
3	NAAC	1,25,001.00	0.00	1,25,001.00	0.00	1,25,001.00	
4	Fixed Deposit	49,78,574.70	4,75,899.00	54,54,473.70	0.00	54,54,473.70	
5	Advance	-33,86,939.00	15,45,210.00	-18,41,729.00	13,21,800.00	-31,63,529.00	

			0		0		
	Total	64,94 ,816.79	69,08 ,361.00	1,34,03, 177.79	68,50 ,878.00	65,52 ,299.79	
	Total General Cash Book & UGC CASH BOOK	90,21 ,080.70	5,05,80 ,966.00	5,96,02, 046.70	4,96,28 ,418.50	99,73 ,628.20	
1	Vocational CASH BOOK	62,489.51	2,75,489.00	3,37,978.51	44,670.00	2,93,308.51	
2	PLUS TWO SAMS CASH BOOK	1,02,054.50	46,573.00	1,48,627.50	30,041.00	1,18,586.50	
3	PLUS THREE SAMS CASH BOOK	48,668.50	41,394.00	90,062.50	17,896.00	72,166.50	
4	YRC CASH BOOK	46,834.95	35,118.50	81,953.45	16,731.00	65,222.45	
5	NSS CASH BOOK	26,037.00	8,936.00	34,973.00	4,800.00	30,173.00	
6	NSS CASH BOOK PLUS TWO	21,075.50	7,380.00	28,455.50	2,700.00	25,755.50	
7	ROVER RA NGERCASH BOOK	9,245.50	6,532.00	15,777.50	0.00	15,777.50	
8	MCAPS CASH BOOK	41,579.00	1,137.00	42,716.00	0.00	42,716.00	
9	Total	3,57,984.46	4,22,559.50	7,80,543.96	1,16,838.00	6,63,705.96	
10	Grant Total	93,79 ,065.16	5,10,03 ,525.50	6,03,82, 590.66	4,97,45 ,256.50	1,06,37 ,334.16	-
	AS PER CASH BOOK	93,79 ,065.16	5,10,03 ,525.50	6,03,82, 590.66	4,97,45 ,256.50	1,06,37 ,334.16	
STATEMENT SHOWING THE DETAILS OF RECEIPT AND EXPENDITURE FOR THE YEAR 2022-23							
Sl No.	Head of Account	O.B as on 01.04.2022	Receipt during the year	Total	Expenditure during the year	Closing balance as on 31.03.2023	
I	GRANTSRE CURRING						

1	Salary of DP Staff	0.00	22746418	2,27,46,418.00	2,27,46,418.00	0.00	
2	Salary of BG/GIA Staff	0.00	16839228	1,68,39,228.00	1,68,39,228.00	0.00	
	Total	0.00	3,95,85,646.00	3,95,85,646.00	3,95,85,646.00	0.00	
II	GRANTS NONRECURRING (UGC & Other Than GovtGrant)	0.00	0.00	0.00	0.00	0.00	
1	UGC	64231.91	1,816.00	66,047.91	1,180.00	64,867.91	
2	Infrastructure Grant	0.00	0.00	0.00	0.00	0.00	
3	Labortory Development	0.00	0.00	0.00	0.00	0.00	
4	Hockey World Cup Grant	0.00	25000	25,000.00	25,000.00	0.00	
5	Infrastructure Grant	0.00	1500000	15,00,000.00	15,00,000.00	0.00	
	Total	64,231.91	15,26,816.00	15,91,047.91	15,26,180.00	64,867.91	
III	OTHER THAN Grant	-		-	0.00	-	
1	OSFDC	0.00	0.00	0.00	0.00	0.00	
4	EPF Penalty	-22,39,869.00	0.00	-22,39,869.00	21,65,559.00	-44,05,428.00	
5	ActiveCitizenship	0.00	0.00	0.00	0.00	0.00	
6	Self Defence	0.00	0.00	0.00	0.00	0.00	
	Total	-22,39,869.00	-	-22,39,869.00	21,65,559.00	-44,05,428.00	
IV	INCOME FROM INTERNAL SOURCES	-		-		-	
A	Fees and fines		86,353.00	86,353.00	62,705.00	23,648.00	
	Total	-	86,353.00	86,353.00	62,705.00	23,648.00	
B	CHSE/UUFUND	-		-		-	

1	Affiliation fee	92,401.00	14,360.00	1,06,761.00	14,360.00	92,401.00	
2	Registration Fee	46,010.00	76,600.00	1,22,610.00	76,600.00	46,010.00	
3	Academic fee	1,70,417.00	21,399.00	1,91,816.00	21,399.00	1,70,417.00	
4	CHSE/UU Examination fee	5,84,930.00	22,88,997.00	28,73,927.00	22,87,594.00	5,86,333.00	
5	EMH Fee	69,300.00	68,250.00	1,37,550.00	67,650.00	69,900.00	
6	Sports & Literary fee	5,78,257.00	80,970.00	6,59,227.00	80,970.00	5,78,257.00	
7	Recognition fee	-61,535.00	47,880.00	-13,655.00	46,320.00	-59,975.00	
	Total	14,79,780.00	25,98,456.00	40,78,236.00	25,94,893.00	14,83,343.00	
C	STUDENTS FUND			-		-	
1	Admission fee/ Re-admission fee	2,66,963.00	0.00	2,66,963.00	0.00	2,66,963.00	
2	Arts/Science /Commerce Society	1,91,343.00	0.00	1,91,343.00	0.00	1,91,343.00	
3	College Calendar/Magazine	8,33,409.00	2,60,452.00	10,93,861.00	3,14,081.00	7,79,780.00	
4	Common Room	2,29,827.00	55,620.00	2,85,447.00	1,590.00	2,83,857.00	
5	Cultural Association	2,10,172.00	39,050.00	2,49,222.00	59,975.00	1,89,247.00	
6	Cycle stand	1,82,300.00	55,620.00	2,37,920.00	1,590.00	2,36,330.00	
7	DSA	87,260.00	18,540.00	1,05,800.00	16,430.00	89,370.00	
8	Faculty welfare	3,13,185.00	18,540.00	3,31,725.00	530.00	3,31,195.00	
9	Identity Card/ Library Card	53,389.00	32,810.00	86,199.00	40,317.00	45,882.00	
10	Library Development	4,15,458.00	3,09,309.00	7,24,767.00	3,16,341.00	4,08,426.00	
11	Insurance/ Student Medical Aid/First Aid	1,84,533.00	33,350.00	2,17,883.00	34,106.00	1,83,777.00	

12	NSS/SS	61,985.00	52,580.00	1,14,565.00	37,800.00	76,765.00	
13	Proctorial & Attendance fee	2,98,195.00	18,540.00	3,16,735.00	9,900.00	3,06,835.00	
14	Flag day/Jaya nti/ Anniverssar y	1,21,321.00	44,287.00	1,65,608.00	13,530.00	1,52,078.00	
15	Social service guild	95,684.00	18,540.00	1,14,224.00	64,055.00	50,169.00	
16	Student aid fund/Alumni Fund	1,81,524.00	39,080.00	2,20,604.00	530.00	2,20,074.00	
17	Syllabus/Les so n plan &Time Table	2,75,189.00	22,176.00	2,97,365.00	36,750.00	2,60,615.00	
18	YRC	44,489.00	37,080.00	81,569.00	24,934.00	56,635.00	
19	Student unio n/College Election	4,01,100.00	44,220.00	4,45,320.00	37,800.00	4,07,520.00	
20	CDC Fee	28,940.00	10,380.00	39,320.00	550.00	38,770.00	
21	Lab Caution/ Labcharges	1,88,650.00	0.00	1,88,650.00	110.00	1,88,540.00	
22	Lab Developmen t	3,49,646.00	0.00	3,49,646.00	0.00	3,49,646.00	
23	Seminar Fee	5,27,520.00	3,01,720.00	8,29,240.00	3,35,500.00	4,93,740.00	
24	College Examination fee	-3,30,229.00	0.00	-3,30,229.00	0.00	-3,30,229.00	
25	DSA(Day Scholar Association)	12,000.00	0.00	12,000.00	0.00	12,000.00	
26	Junior Red Cross	21,700.00	0.00	21,700.00	0.00	21,700.00	
27	Dramatic Society	38,880.00	0.00	38,880.00	0.00	38,880.00	
28	Reading Room	18,200.00	0.00	18,200.00	0.00	18,200.00	
29	Furniture Repairing	-42,900.00	0.00	-42,900.00	0.00	-42,900.00	
30	Athletic Society	19,160.00	0.00	19,160.00	6,735.00	12,425.00	
31	e-Education						

	& e-Governance		1,22,800.00	1,22,800.00	1,00,600.00	22,200.00	
	Total	52,78,893.00	15,34,694.00	68,13,587.00	14,53,754.00	53,59,833.00	
D	MISCELLANEOUS			-		-	
1	Development fund	43,72,926.11	43,08,348.00	86,81,274.11	65,10,433.50	21,70,840.61	
2	Bank interest/Charges	22,63,277.48	3,44,062.00	26,07,339.48	0.00	26,07,339.48	
3	NAAC	1,25,001.00	0.00	1,25,001.00	0.00	1,25,001.00	
4	Fixed Deposit	48,06,431.70	1,72,143.00	49,78,574.70	0.00	49,78,574.70	
5	Advance	-31,63,529.00	4,42,310.00	-27,21,219.00	6,65,720.00	-33,86,939.00	
	Total	84,04,107.29	52,66,863.00	1,36,70,970.29	71,76,153.50	64,94,816.79	
	Total General Cash Book & UGC CASH BOOK	1,29,87,143.20	5,05,98,828.00	6,35,85,971.20	5,45,64,890.50	90,21,080.70	
1	Vocational CASH BOOK	24,765.51	1,04,119.00	1,28,884.51	66,395.00	62,489.51	
2	PLUS TWO SAMS CASH BOOK	62,065.50	39,989.00	1,02,054.50	0.00	1,02,054.50	
3	PLUS THREE SAMS CASH BOOK	47,375.50	1,293.00	48,668.50	0.00	48,668.50	
4	YRC CASH BOOK	29,394.95	30,130.00	59,524.95	12,690.00	46,834.95	
5	NSS CASH BOOK	37,130.00	9,437.00	46,567.00	20,530.00	26,037.00	
6	NSS CASH BOOK PLUS TWO	5,945.50	35,430.00	41,375.50	20,300.00	21,075.50	
7	ROVER RANGERCASH BOOK	4,761.50	5,874.00	10,635.50	1,390.00	9,245.50	

8	MCAPS CASH BOOK	54,480.00	2,099.00	56,579.00	15,000.00	41,579.00	
	Total	2,65,918.46	2,28,371.00	4,94,289.46	1,36,305.00	3,57,984.46	
	Grant Total	1,32,5 3,061.66	5,08,27 ,199.00	6,40,80, 260.66	5,47,01 ,195.50	93,79 ,065.16	
	AS PER CASH BOOK	1,32, 53,061.66	5,08, 27,199.00	6,40,8 0,260.66	5,47, 01,195.50	93,79,065.1 6	

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

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL PASS BOOK	00	31-03-2023	5314322.46	31-03-2023	4400490.46	913832.00	Details Given below
	GRAND TOTAL			5314322.46		4400490.46	913832.00	

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
2	ALL PASS BOOK	00	31-03-2024	5182860.46	31-03-2024	5182860.46	0.00	Details Given below
	GRAND TOTAL			5182860.46		5182860.46	0.00	

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

FIGURE PARA-5

SL. NO	Name of the Bank	A/C No.	Closing Balance Date As on	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	STATE BANK OF INDIA	30483073167	31-03-2024	4,24,371.66	31-03-2024	4,24,371.66	NIL	GENERAL CASH BOOK PLUS THREE
2	AXIS BANK	917010067537187	31-03-2024	5,55,455.52	31-03-2024	5,55,455.52	NIL	GENERAL CASH BOOK PLUS THREE
3	ODISHA GRAMYA BANK	934003004457	31-03-2024	2,653.00	31-03-2024	2,653.00	NIL	GENERAL CASH BOOK PLUS THREE
4	AXIS BANK	919010045878796	31-03-2024	22,37,564.50	31-03-2024	22,37,564.50	NIL	GENERAL CASH BOOK PLUS THREE
5	AXIS BANK	917010067531945	31-03-2024	11,24,683.64	31-03-2024	11,24,683.64	NIL	GENERAL CASH BOOK PLUS TWO
6	STATE BANK OF INDIA	32086457765	31-03-2024	1,07,702.27	31-03-2024	1,07,702.27	NIL	GENERAL CASH BOOK PLUS TWO
7	CANARA BANK	353101023068	31-03-2024	42,578.91	31-03-2024	42,578.91	NIL	UGC CASH BOOK
8	STATE BANK OF INDIA	30680995870	31-03-2024	24,145.00	31-03-2024	24,145.00	NIL	UGC CASH BOOK
9	STATE BANK OF INDIA	31765498890	31-03-2024	2,93,308.51	31-03-2024	2,93,308.51	NIL	Vocational CASH BOOK
10	STATE BANK OF INDIA	31036358067	31-03-2024	1,18,586.50	31-03-2024	1,18,586.50	NIL	PLUS TWO SAMS CASH

								BOOK
11	STATE BANK OF INDIA	31765502240	31-03-2024	72,166.50	31-03-2024	72,166.50	NIL	PLUS THREE SAMS CASH BOOK
12	STATE BANK OF INDIA	7871	31-03-2024		31-03-2024	-	NIL	RUSA CASH BOOK
13	STATE BANK OF INDIA	11434534458	31-03-2024	65,222.45	31-03-2024	65,222.45	NIL	YRC CASH BOOK
14	STATE BANK OF INDIA	39217025954	31-03-2024	30,173.00	31-03-2024	30,173.00	NIL	NSS CASH BOOK
15	STATE BANK OF INDIA	40396796169	31-03-2024	25,755.50	31-03-2024	25,755.50	NIL	NSS CASH BOOK PLUS TWO
16	STATE BANK OF INDIA	40344479639	31-03-2024	15,777.50	31-03-2024	15,777.50	NIL	ROVER R ANGERCA SH BOOK
17	STATE BANK OF INDIA	40344480055	31-03-2024	42,716.00	31-03-2024	42,716.00	NIL	MCAPS CASH BOOK
	GRAND TOTAL			5182860.46		51,82,860.46		

**PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE
FIGURE 2022-23**

SL. NO	Name of the Bank	A/C No.	Closing Balance Date As on	Closing Balance in Pass Book (In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book (In Rs:) (B)	Difference (In Rs:) (A-B)	Remarks
1	STATE BANK OF INDIA	30483073167	31-03-2023	652343.66	31-03-2023	6,51,343.66	1,000.00	GENERAL CASH BOOK PLUS THREE
2	AXIS BANK	917010067537187	31-03-2023	2892837.52	31-03-2023	19,91,981.52	9,00,856.00	GENERAL CASH BOOK PLUS THREE
3	ODISHA GRAMYA BANK	934003004457	31-03-2023	3837	31-03-2023	3,837.00	-	GENERAL CASH BOOK PLUS

								THREE
4	AXIS BANK	919010045 878796	31-03-2023	936520.5	31-03-2023	9,36,520.5 0	-	GENERAL CASH BOOK PLUS THREE
5	AXIS BANK	917010067 531945	31-03-2023	2,95,492.6 4	31-03-2023	2,83,516.6 4	11,976.00	GENERAL CASH BOOK PLUS TWO
6	STATE BANK OF INDIA	320864577 65	31-03-2023	1,10,438.7 7	31-03-2023	1,10,438.7 7	-	GENERAL CASH BOOK PLUS TWO
7	CANARA BANK	353101023 068	31-03-2023	41364.91	31-03-2023	41364.91	-	UGC CASH BOOK
8	STATE BANK OF INDIA	306809958 70	31-03-2023	23503.00	31-03-2023	23503	-	UGC CASH BOOK
9	STATE BANK OF INDIA	317654988 90	31-03-2023	62489.51	31-03-2023	62489.51	-	Vocational CASH BOOK
10	STATE BANK OF INDIA	310363580 67	31-03-2023	102054.50	31-03-2023	102054.5	-	PLUS TWO SAMS CASH BOOK
11	STATE BANK OF INDIA	317655022 40	31-03-2023	48668.50	31-03-2023	48668.5	-	PLUS THREE SAMS CASH BOOK
12	STATE BANK OF INDIA	7871	31-03-2023		31-03-2023	0	-	RUSA CASH BOOK
13	STATE BANK OF INDIA	114345344 58	31-03-2023	46834.95	31-03-2023	46834.95	-	YRC CASH BOOK
14	STATE BANK OF INDIA	392170259 54	31-03-2023	26037	31-03-2023	26037	-	NSS CASH BOOK
15	STATE BANK OF INDIA	403967961 69	31-03-2023	21075.5	31-03-2023	21075.5	-	NSS CASH BOOK PLUS TWO
16	STATE BANK OF	403444796 39	31-03-2023	9245.5	31-03-2023	9245.5	-	ROVER R ANGERCA

	INDIA							SH BOOK
17	STATE BANK OF INDIA	403444800 55	31-03-2023	41579	31-03-2023	41579	-	MCAPS CASH BOOK
	GRAND TOTAL			53,14, 322.46		44,0 0,490.46	-	

.+3 GENERAL PASS BOOK SBI BANK ACCOUNT NO-30483073167				
AS PER PASS BOOK BALANCE				6,52,343.66
Less- Cheques issued but not Cleard as on 31.03.23				1,000.00
ChequeNo	Date of issue	Date of clearance	Amounts	
935998	31.03.2023		1,000.00	
		Total	1,000.00	
AS PER CASH BOOK BALANCE				6,51,343.66
.+3 GENERAL PASS BOOK AXIX BANK ACCOUNT NO-537187				
AS PER PASS BOOK BALANCE				28,92,837.52
Less- Cheques issued but not Cleard as on 31.03.23				9,00,856.00
ChequeNo	Date of issue	Date of clearance	Amounts	
54246	31.03.2023	03.04.2023	1,59,937.00	
54247	31.03.2023	03.04.2023	8,905.00	
54248	31.03.2023	03.04.2023	38,000.00	
54249	31.03.2023	03.04.2023	18,960.00	
54250	31.03.2023	03.04.2023	1,47,840.00	
54251	31.03.2023	03.04.2023	38,940.00	
54252	31.03.2023	03.04.2023	92,866.00	
54253	31.03.2023	03.04.2023	1,00,344.00	
54254	31.03.2023	03.04.2023	2,95,064.00	
		Total	9,00,856.00	
AS PER CASH BOOK BALANCE				19,91,981.52
.+2 GENERAL PASS BOOK AXIX BANK ACCOUNT NO-1945				
AS PER PASS BOOK BALANCE				2,95,492.64
Less- Cheques issued but not Cleard as on 31.03.23				11,976.00
ChequeNo	Date of issue	Date of clearance	Amounts	
51745	31.03.2023	03.04.2023	11,976.00	
		Total	11,976.00	
AS PER CASH BOOK BALANCE				2,83,516.64

PARA: 6 STOCK POSITION

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	LIBRARY BOOKS	17820 NOS	3067 NOS		20887.00	20887 NOS	STOCK REGISTER PAGE NO-213

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	LIBRARY BOOKS	20887 NOS	620 NOS		21507.00	21507NOS	STOCK REGISTER PAGE NO-243

Comments

Sishu Ananta Mahavidyalaya, Balipatna -2022-23 & 2023- 24							
Sno	Material/Item	OpeningBala nce	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
36	AirCondition er	11			11	11	
37	AlmirahWoo d en 7 Steel	89			89	89	
38	AluminiumBo xCashCount er	1			1	1	
39	Aqua Guard	10	1		11	11	
40	Ballot Box	13			13	13	
41	BiometricMe chine	3			3	3	
42	Book Self Glass door	13			13	13	
43	CameraDigit al	4			4	4	
44	CCTV Camera	35	25		60	60	
45	Ceasefire	3			3	3	
46	Chair Wooden, Plastic & Iron	273			273	273	

	frame						
47	Caram Board				0	0	
48	Chalk Board	17			17	17	
49	Caram BoardStand				0	0	
50	Computer	24	2		26	26	
51	Desk Bench	422	10		432	432	
52	Dongle	3			3	3	
53	ElectryPann elBoard	1			1	1	
54	Euro Clean				0	0	
55	FanCeiling/St and/Exhaust/ Wall	163			163	163	
56	Fitness Equi pmentdonate d	1			1	1	
57	Generator	2			2	2	
58	LadderIron & Aluminium	2			2	2	
59	Inverter	10			10	10	
60	InvortorBatte ry	11	2		13	13	
61	Laptop	3			3	3	
62	LCDProjecto r	4			4	4	
63	Micro Oven	1			1	1	
64	MobilePhone	1			1	1	
65	Notice Board	12			12	12	
66	NapkinVendi ngMechine	1			1	1	
67	News PaperStand	2			2	2	
68	Pendrive	6			6	6	
69	Printer	14			14	14	
70	ProjectorScr een	4			4	4	
71	Public Address Syst emSound	2			2	2	
72	Rack	57			57	57	
73	Refrigerator	4			4	4	

74	Scanner	5			5	5	
75	Sofaset	1			1	1	
76	Stool	157			157	157	
77	Stablizer	19			19	19	
78	T.V	5			5	5	
79	Table	72	2		74	74	
80	Teachers Table	21			21	21	
81	Treasury	1			1	1	
82	TypeMechine	2			2	2	
83	UPS	26	25		51	51	
84	Water Cooler	5			5	5	
85	Water Pump	5			5	5	
86	Water Tank	6			6	6	
87	WeightMechine				0	0	
88	White Board	11			11	11	
89	Wifi Modem	1			1	1	
90	XeroxMechine	5			5	5	

PARA: 7 INVESTMENT

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2022	4436921.35	0.00	4436921.35	541653.35	31-03-2023	4978574.70	31-03-2023	4978574.70	0.00	
	GRAND TOTAL	4436921.35	0.00	4436921.35	541653.35		4978574.70		4978574.70	0.00	

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

Sno	Opening	Opening	Amount	Total(In	Amount	Closing	Closing	Closing	Closing	Difference	Remarks
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	Balance of Investment as on (DD MM YYYY)	Balance(In Rs:)	Encashed during the Year under Audit(In Rs:)	Rs:)	Invested during the Year under Audit(In Rs:)	Balance as per (DD MM YYYY) Audit	Balance Audit(In Rs:)	Balance as per (DD MM YYYY) Investment Ledger	Balance Investment Ledger(In Rs:)	e(In Rs:)	
2	01-04-2023	4978574.70	0.00	4978574.70	475899.00	31-03-2024	5454473.70	31-03-2024	5454473.70	0.00	
	GRAND TOTAL	4978574.70	0.00	4978574.70	475899.00		5454473.70		5454473.70	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
The investment position of Fixed Deposit is furnished Below 2022-23							
A/C NO. /BOND NO	Bank Name	Date of investment	Amount	Rate of interest	Date of maturity	Maturity Value	Remarks
904510700208	ODISHA GRAMYA BANK	14.12.2017	62,386.00	6.25	14.12.2027	1,15,990.00	Pledged to Secretary, CHSE, Odisha
80044050025926/1	CANARA BANK	10.05.2022	3,42,409.35	5.1	10.05.2023	3,60,209.35	Pledged to Secretary, CHSE, Odisha
	TOTAL		4,04,795.35				
904510700209	ODISHA GRAMYA BANK	14.12.2017	1,15,945.00	6.25	14.12.2027	2,15,570.00	Pledged to the Registrar, U.U
904510700210	ODISHA GRAMYA BANK	14.12.2017	1,69,916.00	6.25	14.12.2027	3,15,915.00	pledged in favour of Registrar, U.U
904510700211	ODISHA GRAMYA BANK	14.12.2017	2,23,713.00	6.25	14.12.2027	4,15,936.00	pledged in favour of Registrar, U.U
30339338770	STATE BANK OF INDIA	01.02.2018	2,57,594.00	6	01.01.2028	4,64,991.00	Pledged in to the Registrar, U. U
31624234497	STATE BANK OF INDIA	29.04.2019	1,00,000.00	5.1	19.10.2024	1,00,000.00	Memorial fund(Principal)
32307006859	STATE BANK OF INDIA	28.04.2012	4,00,000.00	8.75	28.10.2028	11,59,696.00	Principal, S.A.M

3302034174 8	STATE BANK OF INDIA	27.05.2018	8,74,086.00	6.75	27.05.2023	12,21,534.0 0	Principal, S.A.M
8004405002 5930/1	CANARA BANK	10.05.2020	3,07,124.35	5.75	10.05.2028	3,25,168.45	Pledged to the Re gistar,U.U
3515030919 7	STATE BANK OF INDIA	12.08.2015	5,00,000.00	7.75	12.02.2025	10,36,719.0 0	Principal, S.A.M
3576353694 2	STATE BANK OF INDIA	11.05.2021	7,08,576.00	5%	11.05.2023	7,38,130.00	Principal, S.A.M
3671384017 2	STATE BANK OF INDIA	24.03.2023	6,64,200.00	5.10%	24.03.2024	7,42,696.00	Principal, S.A.M
9350020000 01	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2024	50,000.00	Principal, S.A.M
9350020000 02	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2024	50,000.00	Principal, S.A.M
9350020000 03	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2024	50,000.00	Principal, S.A.M
9350020000 03	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2024	50,000.00	Principal, S.A.M
9350040010 39	ODISHA GRAMYA BANK	21.01.2023	52,625.00	5.15%	21.01.2024		Principal, S.A.M
	TOTAL		45,73,779. 35				

The investment position of Fixed Deposit is furnished Below 2023-24

A/C NO. /BOND NO	Bank Name	Date of investment	Amount	Rate of interest	Date of maturity	Maturity Value	Remarks
9045107002 08	ODISHA GRAMYA BANK	14.12.2017	62,386.00	6.25	14.12.2027	1,15,990.00	Pledged to Secretary, CHSE,Od isha
8004405002 5926/1	CANARA BANK	10.05.2023	3,60,209.35	5.1	10.05.2025	3,86,093.35	Pledged to Secretary, CHSE,Od isha
	TOTAL +2		4,22,595.35				
9045107002 09	ODISHA GRAMYA	14.12.2017	1,15,945.00	6.25	14.12.2027	2,15,570.00	Pledged to the Re

	BANK						gistar,U.U
904510700210	ODISHA GRAMYA BANK	14.12.2017	1,69,916.00	6.25	14.12.2027	3,15,915.00	pledged in favour of Registrar,U.U
904510700211	ODISHA GRAMYA BANK	14.12.2017	2,23,713.00	6.25	14.12.2027	4,15,936.00	pledged in favour of Registrar,U.U
30339338770	STATE BANK OF INDIA	01.02.2018	2,57,594.00	6	01.01.2028	4,64,991.00	Pledged in to the Registrar, U. U
31624234497	STATE BANK OF INDIA	29.04.2019	1,00,000.00	5.1	19.10.2024	1,00,000.00	Memorial fund(Principal)
32307006859	STATE BANK OF INDIA	28.04.2012	4,00,000.00	8.75	28.10.2028	11,59,696.00	Principal, S.A.M
33020341748	STATE BANK OF INDIA	27.05.2023	12,21,534.00	6.75	27.05.2028	16,35,193.00	Principal, S.A.M
80044050025930/1	CANARA BANK	10.05.2020	3,07,124.35	5.75	10.05.2028	3,25,168.45	Pledged to the Registrar,U.U
35150309197	STATE BANK OF INDIA	12.08.2015	5,00,000.00	7.75	12.02.2025	10,36,719.00	Principal, S.A.M
35763536942	STATE BANK OF INDIA	11.05.2023	7,38,130.00	5%	11.05.2024	7,89,617.00	Principal, S.A.M
36713840172	STATE BANK OF INDIA	24.03.2024	7,42,696.00	5.10%	24.03.2025	7,94,502.00	Principal, S.A.M
935002000001	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2025	50,000.00	Principal, S.A.M
935002000002	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2025	50,000.00	Principal, S.A.M
935002000003	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2025	50,000.00	Principal, S.A.M
935002000003	ODISHA GRAMYA BANK	25.10.2022	50,000.00	5.15%	25.10.2025	50,000.00	Principal, S.A.M
935004001039	ODISHA GRAMYA BANK	21.01.2024	55,226.00	5.15%	21.01.2025	52,625.00	Principal, S.A.M
	TOTAL +3		50,31,878				

		.35				
It is advised to the head of the institution to renew the FDR and the interest there of should be utilized for the disbursement of merit scholarship and not out of the college fund in such a way that the college fund and the donations received can be utilized properly.						

PARA: 8 **ADVANCE**

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2022	GENERAL CASH BOOK	316352.90	665720.00	382924.90	442310.00	31-03-2023	338693.90	31-03-2023	338693.90	0.00	
	GRAND TOTAL		316352.90	665720.00	382924.90	442310.00		338693.90		338693.90	0.00	

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
2	01-04-2023	GENERAL CASH BOOK	338693.90	132180.00	470873.90	154521.00	31-03-2024	316352.90	31-03-2024	316352.90	0.00	
	GRAND TOTAL		338693.90	132180.00	470873.90	154521.00		316352.90		316352.90	0.00	

Comments :

ADVANCE PAID DURING & ADJUSTMENT DURING THE YEAR 01-04-2022 TO 31-03-2023									
Sl.	Name of the Staff Designation	Date(outstanding amt Date old)	Outstanding as on 31.03.2022(Rs.)	Paid during the year		Adjustment during the year		Outstanding as on 31.03.2023	Purpose
				Date	Amounts (Rs.)	& Date	Amounts (Rs.)		
1	R & B Division-III	08.01.2021	5,95,730.00					5,95,730.00	College Building
2	R & B Division-III	08.02.2021	95,000.00					95,000.00	College Building
3	R & B Division-III	08.02.2021	9,68,900.00					9,68,900.00	College Building
4	R & B Division-III	13.04.2021	3,899.00					3,899.00	College Building
5	R & B Division-III	13.07.2021	9,00,000.00					9,00,000.00	College Building
6	Executive Engineer (RWD), BB SR	31.05.2017	6,00,000.00					6,00,000.00	College Building
7	Mamina Sahoo, Lect. in Phil	0.00	0.00	12.04.2022	25,000.00	26.05.2022	25,000.00	-	+3 5th Sem Exam
8	Dr. Jyotsnarani Sahoo, Lect in Eng	0.00	0.00	20.04.2022	34,700.00	24.05.2022	34,700.00	-	+3 3rd semester exam
9	Dr. Jyotsnarani Sahoo, Lect in Eng	0.00	0.00	06.05.2022	12,000.00	24.05.2022	12,000.00	-	+3 3rd semester exam
10	Mr. Abhoy Kumar Jena, Lect. in Hist	0.00	0.00	18.05.2022	36,500.00	11.02.2023	36,500.00	-	+3 1st semester exam
11	Mr. Abhoy Kumar Jena, Lect. in Hist	0.00	0.00	23.09.2022	83,100.00	11.02.2023	83,100.00	-	+3 6th semester exam

12	Mamina Sahoo, Lect. in Phil	0.00	0.00	23.09.2022	66,750.00	11.02.2023	66,750.00	-	+3 4th semester exam
13	Mr. Abhoy Kumar Jena, Lect. in Hist	0.00	0.00	27.10.2022	64,100.00	11.02.2023	64,100.00	-	+3 2nd semester exam
14	Mamina Sahoo, Lect. in Phil	0.00	0.00	14.12.2022	4,000.00			4,000.00	+3 5th Mid Sem
15	Mamina Sahoo, Lect. in Phil	0.00	0.00	28.01.2023	73,050.00			73,050.00	5th sem exam-2023
16	Satrugna Dash, Lecturer in Sanskrit	0.00	0.00	23.02.2023	8,000.00			8,000.00	+3 1st mid sem exam
17	Dr. Abhijit Sahoo, Lect. in History	0.00	0.00	09.03.2023	81,000.00			81,000.00	+3 3rd Sem Examination
18	Mr. Abhoy Kumar Jena, Lecturer in History	0.00	0.00	20.04.2022	33,160.00	27.09.2022	33,160.00	-	AHSE Exam-2022
19	Mamina Sahoo, Lect. in Phil	0.00	0.00	14.12.2022	4,500.00			4,500.00	+2 1st year Annual
20	Mamina Sahoo, Lect. in Phil	0.00	0.00	28.12.2022	4,500.00			4,500.00	+2 2nd year 2nd quarter exam
21	Mr. Abhoy Kumar Jena, Lecturer in History	0.00	0.00	07.01.2023	4,500.00			4,500.00	+2 3rd quarter exam
22	Mr. Abhoy Kumar Jena, Lecturer in History	0.00	0.00	07.02.2023	32,520.00			32,520.00	+2 Centre Charge
23	Mr. Abhoy Kumar Jena, Lecturer in History	0.00	0.00	07.02.2023	2,340.00			2,340.00	Voc Centre Charge
24	Sri Satrugna	0.00	0.00	23.02.2023	9,000.00			9,000.00	+2 1st year 2nd

	Dash, Lect .in Sanskrit								quarter exam
25	Mr.Saroj Kumar Ra y, Lecturer in Emnglish	0.00	0.00	16.05.202 2	15,000.00	28.05.202 2	15,000.00		Inaugurati on of Statue
26	Mr. Niranjan Sahoo, Le ct.in Com	0.00	0.00	05.09.202 2	12,000.00	28.10.202 2	12,000.00		College F oundation Day
27	Sri Sahadev Mallick, Re ader (SS) in English	0.00	0.00	26.12.202 2	20,000.00	31.03.202 3	20,000.00		NSS Sepecial Camp
28	Mr.Prana Krushna Gochhaya t, Lecturer in Math	0.00	0.00	07.01.202 3	10,000.00	23.02.202 3	10,000.00		Conduct of WordI Cup Hockey
29	Dr.Madhu mati Rath, Reader (ss) in History	0.00	0.00	19.01.202 3	30,000.00	24.01.202 3	30,000.00		Cultural P rogramme
			31,63,5 29.00	-	6,65,72 0.00	-	4,42,3 10.00	33,86,93 9.00	
ADVANCE PAID DURING & ADJUSTMENT DURING THE YEAR 01-04-2023 TO 31-03-2024									
Sl.	Name of the Staff Designati on	Date(out standing amt Date old)	Outstan ding as on 31.03. 2023(Rs.)	Paid during the year		Adjustment during the year		Outstan ding as on 31.03. 2024	Purpose
				Date	Amounts (Rs.)	& Date	Amounts (Rs.)		
1	R & B Division- III	08.01.20 21	5,95, 730.00					5,95 ,730.00	College Building
2	R & B Division- III	08.02.20 21	95,000.00					95,000.00	College Building
3	R & B Division- III	08.02.20 21	9,68, 900.00					9,68 ,900.00	College Building
4	R & B Division- III	13.04.20 21	3,899.00					3,899.00	College Building
5	R & B Division- III	13.07.20 21	9,00, 000.00					9,00 ,000.00	College Building

6	Executive Engineer (RWD), BB SR	31.05.2017	6,00,000.00					6,00,000.00	College Building
14	Mamina Sahoo, Lect. in Phil	14.12.2022	4,000.00			24.07.2023	4,000.00	-	+3 5th Mid Sem
15	Mamina Sahoo, Lect. in Phil	28.01.2023	73,050.00			19.10.2023	73,050.00	-	5th sem exam-2023
16	Satrughna Dash, Lecturer in Sanskrit	23.02.2023	8,000.00			19.10.2023	8,000.00	-	+3 1st mid sem exam
17	Dr. Abhijit Sahoo, Lect. in History	09.03.2023	81,000.00			19.10.2023	81,000.00	-	+3 3rd Sem Examination
19	Mamina Sahoo, Lect. in Phil	14.12.2022	4,500.00			13.10.2023	4,500.00	-	.+2 1st year Annual
20	Mamina Sahoo, Lect. in Phil	28.12.2022	4,500.00			28.07.2023	4,500.00	-	+2 2nd year 2nd quarter exam
21	Mr. Abhoy Kumar Jena, Lecturer in History	07.01.2023	4,500.00			23.09.2023	4,500.00	-	+2 3rd quarter exam
22	Mr. Abhoy Kumar Jena, Lecturer in History	07.02.2023	32,520.00			23.09.2023	32,520.00	-	+2 Centre Charge
23	Mr. Abhoy Kumar Jena, Lecturer in History	07.02.2023	2,340.00			29.08.2023	2,340.00	-	Voc Centre Charge
24	Sri Satrughna Dash, Lect. in Sanskrit	23.02.2023	9,000.00			19.10.2023	9,000.00	-	+2 1st year 2nd quarter exam
2023-24									
	Mr. Abhoy Kumar Jena, Lect. in Hist	0.00	0.00	21.04.2023	73,000.00	21.02.2024	73,000.00		1st Sem UU Exam

	Mamina Sahoo, Lect. in Phil	0.00	0.00	05.05.2023	68,400.00	28.02.2024	68,400.00		Centre expenses s 6th Sem-2023
	Mamina Sahoo, Lect. in Phil	0.00	0.00	10.07.2023	4,000.00	25.09.2023	4,000.00		4th Mid Sem Exam
	Mamina Sahoo, Lect. in Phil	0.00	0.00	10.07.2023	7,000.00	07.02.2024	7,000.00		+3 2nd and 4th formfillup
	Mamina Sahoo, Lect. in Phil	0.00	0.00	10.07.2023	70,000.00	27.02.2024	70,000.00		Centre expenses s 4th Sem
	Satrughna Dash, Lecturer in Sanskrit	0.00	0.00	02.11.2023	4,000.00	05.02.2024	4,000.00		1st mid sem exam
	Dr. Abhijit Sahoo, Lect. in History	0.00	0.00	19.08.2023	65,300.00	24.02.2024	65,300.00		+3 2nd Sem Centre Charge
	Mamina Sahoo, Lect. in Phil	0.00	0.00	16.10.2023	8,000.00	06.02.2024	8,000.00		+3 3rd & 5th Mid Sem
	Mr. Abhoy Kumar Jena, Lect. in Hist	0.00	0.00	04.12.2023	45,550.00	21.02.2024	45,550.00		+3 3rd sem exam -2023
	Dr. Abhijit Sahoo, Lect. in History	0.00	0.00	03.02.2024	46,550.00	27.02.2024	46,550.00		+3 1st sem exam -2024
	Mamina Sahoo, Lect. in Phil	0.00	0.00	21.04.2023	4,500.00	13.10.2023	4,500.00		+2 1st year Annual Exam
	Dr. Abhijit Sahoo, Lect. in History	0.00	0.00	11.08.2023	4,500.00	25.09.2023	4,500.00		+2 1st year 1st internal test exam
	Dr. Abhijit Sahoo, Lect. in History	0.00	0.00	02.11.2023	9,000.00	05.02.2024	9,000.00		+2 2nd year 2nd internal
	Mr. Pravat Kumar Mishra, Lect. in Economics	0.00	0.00	17.07.2023	6,000.00	15.12.2023	6,000.00		E-Admission Refreshment
	Dr. Sujata	0.00	0.00	05.09.2023		08.11.2023			Foundatio

	Kumari Sahoo, Lect. in Odia			3	10,000.00	3	10,000.00		n Day
	Mr. Niranjana Sahoo, Lect. in Commerce	0.00	0.00	05.09.2023	25,000.00	08.11.2023	25,000.00		Cultural
	Mamina Sahoo, Lect. in Phil	0.00	0.00	19.10.2023	5,000.00	08.02.2024	5,000.00		+3 3rd & 5th Mid Form Fillup
	Dr. Rashmita Mohapatra, Reader(Ss) in Odia	0.00	0.00	15.12.2023	3,000.00	29.02.2024	3,000.00		IYDP
	Niranjana Panda, Lib. Asst	0.00	0.00	16.01.2024	80,000.00	16.02.2024	80,000.00		Odia Bhasa Sahitya Competition
	Niranjana Panda, Lib. Asst	0.00	0.00	18.01.2024	30,000.00	05.02.2024	30,000.00		For Library book
	Mr. Pravat Kumar Mishra, Lect. in Economics	0.00	0.00	17.07.2023	6,000.00	15.12.2023	6,000.00		E-Admission Refreshment
	Dr. Sujata Kumari Sahoo, Lect. in Odia	0.00	0.00	05.09.2023	10,000.00	08.11.2023	10,000.00		Foundation Day
	Mr. Niranjana Sahoo, Lect. in Commerce	0.00	0.00	05.09.2023	25,000.00	08.11.2023	25,000.00		Cultural
	Mamina Sahoo, Lect. in Phil	0.00	0.00	19.10.2023	5,000.00	08.02.2024	5,000.00		+3 3rd & 5th Mid Form Fillup
	Dr. Rashmita Mohapatra, Reader(Ss) in Odia	0.00	0.00	15.12.2023	3,000.00	29.02.2024	3,000.00		IYDP
	Niranjana Panda, Lib. Asst	0.00	0.00	16.01.2024	80,000.00	16.02.2024	80,000.00		Odia Bhasa Sahitya Competition
	Niranjana	0.00	0.00	18.01.2024		05.02.2024			For

	Panda, Lib .Asst		4	30,000.00	4	30,000.00		Library book
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DETAILS OF OUTSTANDING ADVANCE OF Rs.3386939/-AS ON 31-03-2023						
SL. NO.	Name of the Staff	Date of payment of advance	Amount of advance outstanding		Amount of Advance	Purpose
			For less than one year	For more than one year		
1	R & B Division-III	08.01.20 21		For more than one year	5,95,730.00	College Building
2	R & B Division-III	08.02.20 21		For more than one year	95,000.00	College Building
3	R & B Division-III	08.02.20 21		For more than one year	9,68,900.00	College Building
4	R & B Division-III	13.04.20 21		For more than one year	3,899.00	College Building
5	R & B Division-III	13.07.20 21		For more than one year	9,00,000.00	College Building
6	Executive Engineer (RWD),BBSR	31.05.20 17		For more than one year	6,00,000.00	College Building
7	Mamina Sahoo,Lect.in Phil	14.12.2022	For less than one year		4,000.00	+3 5th Mid Sem
8	Mamina Sahoo,Lect.in Phil	28.01.2023	For less than one year		73,050.00	5th sem exam-2023
9	Satrugna Dash,Lecturer in Sanskrit	23.02.2023	For less than one year		8,000.00	+3 1st mid sem exam
10	Dr.Abhijit Sahoo,Lect.in History	09.03.2023	For less than one year		81,000.00	+3 3rd Sem Examination
11	Mamina Sahoo,Lect.in Phil	14.12.2022	For less than one year		4,500.00	.+2 1st year Annual
12	Mamina Sahoo,Lect.in Phil	28.12.2022	For less than one year		4,500.00	+2 2nd year 2nd quarter exam
13	Mr.Abhoy Kumar Jena,Lecturer	07.01.2023	For less than one year		4,500.00	+2 3rd quarter exam

	in History					
14	Mr.Abhoy Kumar Jena, Lecturer in History	07.02.2023	For less than one year		32,520.00	+2 Centre Charge
15	Mr.Abhoy Kumar Jena, Lecturer in History	07.02.2023	For less than one year		2,340.00	Voc Centre Charge
16	Sri Satrugghna Dash, Lect.in Sanskrit	23.02.2023	For less than one year		9,000.00	1st year 2nd qua exam
			TOTAL		33,86,939.00	
DETAILS OF OUTSTANDING ADVANCE OF Rs.31,63,529/-AS ON 31-03-2024						
SL. NO.	Name of the Staff	Date of payment of advance	Amount of advance outstanding		Amount of Advance	Purpose
			For less than one year	For more than one year		
1	R & B Division-III	08.01.20 21		For more than one year	5,95,730.00	College Building
2	R & B Division-III	08.02.20 21		For more than one year	95,000.00	College Building
3	R & B Division-III	08.02.20 21		For more than one year	9,68,900.00	College Building
4	R & B Division-III	13.04.20 21		For more than one year	3,899.00	College Building
5	R & B Division-III	13.07.20 21		For more than one year	9,00,000.00	College Building
6	Executive Engineer (RWD), BBSR	31.05.20 17		For more than one year	6,00,000.00	College Building
			TOTAL		31,63,529.00	

Year	Outstanding as on 31.03.2024
2020-21	968900.00
2021-22	903899.00
2017-18	6,00,000.00
TOTAL	31,63,529.00

It may be observed from the table relating to the year 2023-24 that the total outstanding advance of **Rs.31,63,529/-** pertains to the year 2017-18, 2020-21 and 2021-22. The Local authority is suggested to adjust the below mentioned outstanding advances as early as possible by showing the UC received from the R & B Division and EE (RWD) to the next audit.

DETAILS OF OUTSTANDING ADVANCE OF Rs.31,63,529/-AS ON 31-03-2024						
SL. NO.	Name of the Staff	Date of payment of advance	Amount of advance outstanding		Purpose	NAME OF THE SANCTIONING AUTHORITY
			For less than one year	Amount of Advance		
1	R & B Division-III	08.01.20 21	For more than one year	5,95,730.00	College Building	Dr Baikuntha N Dash(Principal)
2	R & B Division-III	08.02.20 21	For more than one year	95,000.00	College Building	Dr Baikuntha N Dash(Principal)
3	R & B Division-III	08.02.20 21	For more than one year	9,68,900.00	College Building	Dr Baikuntha N Dash(Principal)
4	R & B Division-III	13.04.20 21	For more than one year	3,899.00	College Building	Dr Baikuntha N Dash(Principal)
5	R & B Division-III	13.07.20 21	For more than one year	9,00,000.00	College Building	Dr Baikuntha N Dash(Principal)
6	Executive Engineer (RWD),BBSR	31.05.20 17	For more than one year	6,00,000.00	College Building	Dr Baikuntha N Dash(Principal)
			TOTAL	31,63,529.00		

PARA: 9 GRANTS

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In	Total(In Rs:)	Grants Spent during the Year under Audit(In	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
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			Rs:)		Rs:)			
1	01-04-2022	0.00	22746418.00	22746418.00	22746418.00	31-03-2023	0.00	Salary of DP Staff
2	01-04-2023	0.00	16839228.00	16839228.00	16839228.00	31-03-2024	0.00	Salary of BG/GIA Staff
3	01-04-2022	64232.00	0.00	64232.00	0.00	31-03-2023	64232.00	UGC
4	01-04-2023	0.00	25000.00	25000.00	25000.00	31-03-2023	0.00	Hockey World Cup Grant
5	01-04-2022	0.00	1500000.00	1500000.00	1500000.00	31-03-2023	0.00	Infrastructure Grant This Work taken By R B Bhubaneswar
	GRAND TOTAL	64232.00	41110646.00	41174878.00	41110646.00		64232.00	

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

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
6	01-04-2023	0.00	20848414.00	20848414.00	20848414.00	31-03-2024	0.00	Salary of DP Staff
7	01-04-2024	0.00	16839228.00	16839228.00	16839228.00	31-03-2024	0.00	Salary of BG/GIA Staff
8	01-04-2023	0.00	800000.00	800000.00	800000.00	31-03-2024	0.00	NUA(O)
9	01-04-2023	64232.00	0.00	64232.00	0.00	31-03-2024	64232.00	UGC
	GRAND TOTAL	64232.00	38487642.00	38551874.00	38487642.00		64232.00	

Comments :	
Para 9.1 :-GIA & BG (Recurring & Non-Recurring) Salary The Grant-in-Aid Salary in respect of DP Staffs and BG Salary is passed by the Treasury/received from DHE, Odisha. The details in respect of its disbursement and its utilization are maintained by them and hence it is not required to maintain Grants register by the College in respect of this Grant. Para 9.2 :- Details of utilization of GIA and BG Salary A statement of GIA & BG salary paid during the Financial Year 2023-24 is given at the para mentioned below. Para 18. :- GIA Salary Paid during FY 2023-24	

Year wise break-up of Outstanding Grant As on 31.03.2024	
Year	Amount
2019-20	60891.00
2020-21	1790.00
2021-22	1551.00
TOTAL	64232.00

As per the provision and guidelines of STATE GOVT. grants received during a year should be utilized during the same financial year, or within one year from the date of their sanction. But it would be seen from the position of above pendency that unspent amounts of grants relating to previous years have been retained unduly by the college authority without refund to the funding authorities, as the same have not been utilized within the stipulated period of sanction.

Hence the local authority is suggested to refund the unspent balance of grants to the sanctioning authorities, if there is no prospect of utilization as per the terms and conditions adhere to the sanction orders, or utilize the same at the earliest after obtaining the fresh approval from the sanctioning authority of the STATE GOVT. and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Sishu Ananta Mahavidyalaya, Balipatna - 2022-2023

Sino	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	7611053.00	1525000.00	9136053.00	0.00	31-03-2023	9136053.00	No UC Submitted During the year
	GRAND TOTAL	7611053.00	1525000.00	9136053.00	0.00		9136053.00	

Sishu Ananta Mahavidyalaya, Balipatna - 2023-2024

Sino	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
2	01-04-2023	9136053.00	800000.00	9936053.00	800000.00	31-03-2024	9136053.00	
	GRAND TOTAL	9136053.00	800000.00	9936053.00	800000.00		9136053.00	

Comments :

Para 10.1 :-UCs for GIA & BG (Recurring & Non-Recurring) Salary

The Grant-in-Aid Salary in respect of BG Salary is passed by the Treasury/received from DHE, Odisha. The details in respect of its disbursement and its utilization are maintained by them and hence it is not required for the College to maintain UC register by the College in respect of this Grant.

DETAILS OF UC SUBMITTED IN THE YEAR FY2023-24				
SL NO	HEAD OF GRANT	AMOUNT OF U.C SUBMITTED	U.C.SENT LETTER NO /DT	YEAR OF GRANT
1	IYDP(NUA)O	8,00,000.00	22132302/31.03.2024(SAMS Online)	2023-24
	TOTAL	8,00,000.00		

YEAR WISE BREAK UP OF GRANTS U.C IS PENDING 2023-24 & 2022-23

2023-24	-
2022-23	15,25,000.00
2021-22	40,06,406.00
up to 2020-21	36,04,647.00
TOTAL	91,36,053.00

It would be revealed from the above pendency of U.C. that no sincere steps have been taken by the local authority to clear up the above pendency of UC .In this connection it may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh and further grants from the funding authorities. clear up such pendency

The Principal is therefore advised to clear up the above pending UC as early as in order to avoid above obstacle in receiving of fresh & further grants from the UGC and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation and Defalcation of cash has been noticed during the year under audit

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No cases of loss of Stock & Store Detected from the verified record during the year

PARA: 13 AUDIT OF RECEIPTS

**13.1 - ABSRACT POSITION OF FEES & FINES COLLECTED & DEPOSITED DURING THE YEAR 2023-24
FURNISHED BELOW**

DETAILS OF FEES & FINES FOR THE YEAR 2022-23(ASSESSMENT)				
STREAM	NO OF GENERAL BOYS STUDENT	RATE(RS.)	MONTH	TOTAL AMOUNTS
TUITION FEE FOR GENERAL BOYS				
+2 Ist Yr Arts	73	8	12	7,008.00
+2 IInd Yr Arts	68	8	12	6,528.00
+2 Ist Yr Science	37	9	12	3,996.00
+2 IInd Yr Science	32	9	12	3,456.00
+2 Ist Yr Commerce	37	8	12	3,552.00
+2 IInd Yr Commerce	29	8	12	2,784.00
+3 Ist Yr Arts	68	9	12	7,344.00
+3 IInd Yr Arts	57	9	12	6,156.00
+3 IIIrd Yr Arts	39	9	12	4,212.00
+3 Ist Yr Science	35	10	12	4,200.00
+3 IInd Yr Science	38	10	12	4,560.00
+3 IIIrd Yr Science	36	10	12	4,320.00
+3 Ist Yr Commerce	33	9	12	3,564.00
+3 IInd Yr Commerce	43	9	12	4,644.00
+3 IIIrd Yr Commerce	33	9	12	3,564.00
TOTAL TUITION FEE				69,888.00
ADMISSION & READMISSION fee				
(+2 Science Admission Fees	156	9		1,404.00
(+2 Arsts	507	8		

Admission Fee				4,056.00
(+2 Com. Admission Fee	126	8		1,008.00
(+3 Science Admission Fees	241	10		2,410.00
(+3 Arsts Admission Fee	637	9		5,733.00
(+3 Com. Admission Fee	206	9		1,854.00
ADMISSION & READMISSION FEE				16,465.00
TOTAL				86,353.00
DETAILS OF FEES & FINES FOR THE YEAR 2023-24(ASSESSMENT)				
STREAM	NO OF GENERAL BOYS STUDENT	RATE(RS.)	MONTH	TOTAL AMOUNTS
TUITION FEE FOR GENERAL BOYS				
+2 Ist Yr Arts	53	8	12	5,088.00
+2 IInd Yr Arts	73	8	12	7,008.00
+2 Ist Yr Science	37	9	12	3,996.00
+2 IInd Yr Science	37	9	12	3,996.00
+2 Ist Yr Commerce	41	8	12	3,936.00
+2 IInd Yr Commerce	37	8	12	3,552.00
+3 Ist Yr Arts	46	9	12	4,968.00
+3 IInd Yr Arts	68	9	12	7,344.00
+3 IIIrd Yr Arts	57	9	12	6,156.00
+3 Ist Yr Science	14	10	12	1,680.00
+3 IInd Yr Science	35	10	12	4,200.00
+3 IIIrd Yr Science	38	10	12	4,560.00
+3 Ist Yr Commerce	32	9	12	3,456.00
+3 IInd Yr Commerce	33	9	12	3,564.00

+3 Illrd Yr Commerce	43	9	12	4,644.00
TOTAL TUITION FEE				68,148.00
ADMISSION & READMISSION fee				
(+2 Science Admission Fees	183	9		1,647.00
(+2 Arsts Admission Fee	509	8		4,072.00
(+2 Com. Admission Fee	155	8		1,240.00
(+3 Science Admission Fees	225	10		2,250.00
(+3 Arsts Admission Fee	646	9		5,814.00
(+3 Com. Admission Fee	190	9		1,710.00
ADMISSION & READMISSION FEE				16,733.00
TOTAL				84,881.00

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - Details of Expenditure out of Development Fund

DETAILS OF EXPENTITURE FROM DEVELOPMENT FUND 2023-24	
PARTICULAR	AMOUNT (Rs.)
Construction of Work & College Dev Work	4,85,204.00
Office Stationary & Contingency	1,45,452.00
Bank Commission	8,527.00
Internet & webside	25,852.00
R & B Bhubaneswar Transfer For College Share	12,47,000.00
Furniture & Fixture	65,852.00
Computer Repairing & Other	52,054.00
Electrical Repair & Electric Bill	1,85,852.00
Telephone Bill	15,665.00
Newspaper	25,885.00
TA/DA Paid to Staff	42,887.00

Misc Exp	1,05,399.00
MP Staff Salary	23,08,881.00
EPF Employer Share BG STAFF	5,53,950.00
EPF Employer Share MP STAFF	2,60,618.00
TOTAL	55,29,078.00
DETAILS OF EXPENTITURE FROM DEVELOPMENT FUND 2022-23	
PARTICULAR	AMOUNT (Rs.)
Repairing & Renovation	3,57,350.00
Office Stationary & Contingency	1,45,852.00
Bank Commision	4,525.50
R & B Bhubaneswar Transfer For College Share	16,96,900.00
Furniture & Fixture	88,500.00
College Foundation Day	38,778.00
Postage Exp	8,545.00
UPC Purchase /Inverter Purchase	85,400.00
Electrical Repair & Electric Bill	1,97,424.00
Telephone Bill	25,445.00
Newspaper	18,777.00
TA/DA Paid to Staff	35,452.00
Misc Exp	65,887.00
MP Staff Salary	22,81,474.00
TDS Filling fee	18,880.00
EPF Employer Share	8,37,494.00
GUEST FACULTIES SALARY	3,93,750.00
Permanent Recognition fee Deposit U U	2,10,000.00
TOTAL	65,10,433.50

PARA: 15 AUDIT ON WORKS

15.1 -

The College has been received Grant from Govt. is Infrastructure Gran is Rs. 15,00,000.00 during the financial year 2022-23

An amount of Rs.15,00,000/- has been transferred to Executive Engineer R&B Bhubaneswar for construction work during the year 2022-23. & College Share Rs. 1696900/- & 2023-24 (1247000/-) transferred to Executive Engineer R&B Bhubaneswar

The Principal is requested to watch over the progress and completion of the construction work and the records thereto be produced to next audit. & compliance Report District Audit office BBSR

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No separate Unit is constituted under the control of the College

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

We were explained that no schemes or programmes were run by the College during our review period

PARA: 18 MISCELLANEOUS

18.1 - ABSRACT POSITION OF FEES & FINES COLLECTED & DEPOSITED DURING THE YEAR 2023-24 FURNISHED BELOW

THE POSITION OF FEES & FINES COLLECTED & DEPOSITED DURING THE YEAR 2022-23 IS FURNISHED BELOW		
FEES & FINE:-		2022-23
PARTICULAR		
O.B.AS ON 01-04-2022		-
RECEIPT DURING		86,353.00
Total		86,353.00
DEPOSIT DURING		62,705.00
CB AS ON 31-03-2023		23,648.00
DETAILS OF CHALLAN DEPOSIT.		
CHALLAN NO. / DATE	AMOUNT DEPOSITED	Name of Treasury
22/14.02.2023	23,908.00	District Treasury Office, BBSR
23/14.02.2023	38,797.00	District Treasury Office, BBSR
TOTAL	62,705.00	
THE POSITION OF FEES & FINES COLLECTED & DEPOSITED DURING THE YEAR 2023-24 IS FURNISHED BELOW		

FEES & FINE:-		2023-24
PARTICULAR		
O.B.AS ON 01-04-2023		23648.00
RECEIPT DURING 2023-24		84881.00
Total		108529.00
DEPOSIT DURING 2023-24		57,876.00
CB AS ON 31-03-2024		50653.00
DETAILS OF CHALLAN DEPOSIT.		
CHALLAN NO. / DATE	AMOUNT DEPOSITED	Name of Treasury
423/19.01.2024	33,747.00	District Treasury Office, BBSR
429/19.01.2024	24,129.00	District Treasury Office, BBSR
TOTAL	57,876.00	
From the above statistic it would be seen that a sum of Rs.50653.00 was outstanding for deposit towards fees & fines as on 31.03.2024 in Contravention of Article 916 of O.E.Code. Retention of Govt .dues without depositing the same is highly irregular and objectionable. Hence early steps need be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs.50653.00 held under objection		

18.2 - Abstract Position of student strength

The class Wise & Categories student Strength Of the College For The academic Session 2022-23										
Strem	Classes	Sanctio ned Strength	General		S.C		S.T		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+2 Arts	1st Year	256	73	117	30	36	0	0	103	153
	2nd Year	256	68	93	36	53	0	1	104	147
+2 science	1st Year	128	37	37	5	4	0	0	42	41
	2nd Year	128	32	32	6	3	0	0	38	35
+2 com merce	1st Year	128	37	31	1	2	0	0	38	33
	2nd Year	128	29	15	5	6	0	0	34	21
+3 Arts	1st Year	256	68	103	26	38	0	0	94	141
	2nd Year	256	57	97	23	28	0	4	80	129
	3rd Year	256	39	98	20	35	0	1	59	134
+3 Science	1st Year	128	35	37	5	4	0	0	40	41
	2nd Year	128	38	31	4	3	0	0	42	34
	3rd Year	128	36	36	6	6	0	0	42	42

+3 Commerce	1st Year	128	33	18	5	3	0	0	38	21
	2nd Year	128	43	19	8	3	0	0	51	22
	3rd Year	128	33	27	9	5	0	0	42	32
	Total	2560	658	791	189	229	0	6	847	1026
The class Wise & Categories student Strength Of the College For The academic Session 2023-24										
Strem	Classes	Sanctioned Strength	General		S.C		S.T		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+2 Arts	1st Year	256	53	110	37	53	0	0	90	163
	2nd Year	256	73	117	30	36	0	0	103	153
+2 science	1st Year	128	37	53	4	6	0	0	41	59
	2nd Year	128	37	37	5	4	0	0	42	41
+2 commerce	1st Year	128	41	32	5	6	0	0	46	38
	2nd Year	128	37	31	1	2	0	0	38	33
+3 Arts	1st Year	256	46	107	16	33	0	0	62	140
	2nd Year	256	68	103	26	38	0	0	94	141
	3rd Year	256	57	97	23	28	0	4	80	129
+3 Science	1st Year	128	14	44	8	2	0	0	22	46
	2nd Year	128	35	37	5	4	0	0	40	41
	3rd Year	128	38	31	4	3	0	0	42	34
+3 Commerce	1st Year	128	32	10	3	6	2	5	37	21
	2nd Year	128	33	18	5	3	0	0	38	21
	3rd Year	128	43	19	8	3	0	0	51	22
	Total	2560	644	846	180	227	2	9	826	1082

18.3 - Abstract Position of staff strength.

DETAILS OF STAFF FOR THE YEAR 2023-24							
sl no	Particular	SANCTION	UGC	STATE	New GIA-17	MANAGEMENT	TOTAL
1	Reader /Lecturer	36	0	15	10	8	33
2	Demonstrator	4	0	1	1	1	3

3	PET	1	0	0	0	0	0
4	Librarian	2	0	0	1	0	1
5	clerk	11	0	1	5	1	7
6	Lab Attendant	2	0	0	1	2	3
7	Library Attendant	1	0	1	1	0	2
8	DEO	0	0	0	0	1	1
9	Library Watch Man-Cum-Bearer	1	0	0	0	0	0
10	Peon	10	0	2	4	1	7
11	Mali	1	0	0	1	0	1
12	Sweeper	1	0	0	1	1	2
13	Watchman	1	0	0	1	0	1
	TOTAL	71	0	20	26	15	61
DETAILS OF STAFF FOR THE YEAR 2022-23							
sl no	Particular	SANCTION	UGC	STATE	New GIA-17	MANAGEMENT	TOTAL
1	Reader /Lecturer	36	0	18	10	9	37
2	Demonstrator	4	0	1	1	1	3
3	PET	1	0	0	0	0	0
4	Librarian	2	0	0	1	0	1
5	clerk	11	0	2	5	1	8
6	Lab Attendant	2	0	0	1	1	2
7	Library Attendant	1	0	1	1	0	2
8	DEO	0	0	0	0	1	1
9	Library Watch Man-Cum-Bearer	1	0	0	0	0	0
10	Peon	10	0	2	4	0	6
11	Mali	1	0	0	1	0	1
12	Sweeper	1	0	0	1	1	2
13	Watchman	1	0	0	1	0	1
	TOTAL	71	0	24	26	14	64

18.4 - Abstract Position of GIA Salary Disbursed

GIA STAFF SALARY OF COLLEGE										
SESSION-2022-23										
Sl.No	NAME	DESIGNATION	PAY/GP	D.A	TOTAL	GPF DEDUCTION	P.TAX DEDUCTION	I.TAX DEDUCTION	TOTAL DEDUCTION	NET PAYABLE
1	Dr.Baikuntha Narayan Dash	Principal I/C	5,78,700.00	2,08,332.00	7,87,032.00	-	600.00	1,25,208.00	1,25,808.00	6,61,224.00
2	Dr.Krishna Pada Nayak	Reader in Economics	1,66,400.00	66,560.00	2,32,960.00	-	200.00	1,498.00	1,698.00	2,31,262.00
3	Mr.Binod Kumar Nanda	Reader (SS) in Commerce	11,09,400.00	4,12,462.00	15,21,862.00	2,40,000.00	2,500.00	1,93,241.00	4,35,741.00	10,86,121.00
4	Mr.Nimain Charan Jena	Reader (SS) in Pol.Sc	11,73,700.00	4,36,346.00	16,10,046.00	3,00,000.00	2,500.00	2,20,677.00	5,23,177.00	10,86,869.00
5	Mrs. Manasi Sarangi	Lecturer In Botany	5,97,000.00	2,21,960.00	8,18,960.00	1,50,000.00	2,500.00	28,904.00	1,81,404.00	6,37,556.00
6	Dr.Narendranath Satapathy	Reader (ss) in History	11,17,500.00	4,15,432.00	15,32,932.00	2,00,000.00	2,500.00	2,05,275.00	4,07,775.00	11,25,157.00
7	Dr.Hemanta Kumar Mishra	Reader(s) in Physics	4,01,000.00	1,42,310.00	5,43,310.00	-	800.00	43,609.00	44,409.00	4,98,901.00
8	Dr.Madhumati Rath	Reader (ss) in History	11,50,800.00	4,27,812.00	15,78,612.00	1,20,000.00	2,500.00	2,19,527.00	3,42,027.00	12,36,585.00
9	Mr.Saroj Kumar Mohapatra	Reader (ss) in Economics	11,04,000.00	4,10,410.00	15,14,410.00	2,60,000.00	2,500.00	1,68,851.00	4,31,351.00	10,83,059.00
10	Mr.Taruna Kanta Nayak	Reader (SS) in Zoology	11,06,700.00	4,14,366.00	15,18,136.00	2,40,000.00	2,500.00	2,00,659.00	4,43,159.00	10,74,977.00
11	Mrs Dipali Prusty	Reader in English	3,91,624.00	-	3,91,624.00	-	-	78,325.00	78,325.00	3,13,299.00
12	Dr. Srijaya Das	Raeder (ss) in Odia	5,679.00	-	5,679.00			568.00	568.00	5,111.00
13	Dr.Rasm	Reader	11,17,000.00	4,15,400.00	15,32,400.00	3,00,000.00		1,25,200.00	4,27,700.00	11,05,000.00

	ita Mohaptra	(ss) in Odia	500.00	32.00	932.00	00.00	2,500.00	29.00	29.00	203.00
14	Mr.Sahadev Mallick	Reader (SS) in English	11,20,200.00	4,16,350.00	15,36,550.00	1,35,000.00	2,500.00	2,06,404.00	3,43,904.00	11,92,646.00
15	Dr.Bijaya lakhmi Jena	Reader (SS) in Pol.Sc	10,21,000.00	3,78,870.00	13,99,870.00	1,40,000.00	2,200.00	1,53,474.00	2,95,674.00	11,04,196.00
16	Mamina Sahoo	Lecturer in Phil	6,32,000.00	2,34,960.00	8,66,960.00	90,873.00	2,500.00	42,649.00	1,36,022.00	7,30,938.00
17	Dr.Abhijit Sahoo	Lecturer in History	6,32,000.00	2,34,960.00	8,66,960.00	90,873.00	2,500.00	32,291.00	1,25,664.00	7,41,296.00
18	Sri C.A. Routray	Lecturer in Pol.Sc	5,74,000.00	2,13,360.00	7,87,360.00	79,908.00	2,500.00	-	82,408.00	7,04,952.00
19	Mr.Biswamber Sahoo	Demn.in Physics	8,34,000.00	3,10,400.00	11,44,040.00	1,92,000.00	2,500.00	1,04,840.00	2,99,340.00	8,44,700.00
20	Anuja Bhole	Peon	4,27,000.00	1,58,720.00	5,85,720.00	48,000.00	2,500.00	-	50,500.00	5,35,220.00
21	Sridhar Mishra	Peon	4,27,000.00	1,58,720.00	5,85,720.00	72,000.00	2,500.00	-	74,500.00	5,11,220.00
22	Rama Chandra Panda	UD Clerk	46,081.00	1,10,922.00	1,57,003.00	60,000.00	800.00	-	60,800.00	96,203.00
23	Sk Zia Ulla	UD Clerk	6,15,000.00	2,28,650.00	8,43,650.00	3,17,500.00	2,500.00	42,359.00	3,62,359.00	4,81,291.00
24	Motimilla n Acharya	Lib Attn	2,80,000.00	1,04,090.00	3,84,090.00	41,602.00	2,500.00	-	44,102.00	3,39,988.00
	TOTAL		1,66,28,284.00	61,18,134.00	2,27,46,418.00	30,77,756.00	47,100.00	21,93,588.00	53,18,444.00	1,74,27,974.00
GIA STAFF SALARY DETAILS SESSION-2023-24										
SI.No	NAME	DESIGNATION	PAY	D.A	TOTAL	GPF DEDUCTION	P.TAX DEDUCTION	I.TAX DEDUCTION	TOTAL DEDUCTION	NET PAYABLE
1	Dr.Narendranath Satapathy	Reader (ss) in History	1,87,600.00	78,792.00	2,66,392.00	-	400.00	2,341.00	2,741.00	2,63,651.00
2	Dr.Madhumati Rath	Reader (ss) in History	11,85,300.00	5,37,394.00	17,22,694.00	1,20,000.00	2,500.00	2,09,880.00	3,32,380.00	13,90,314.00
3	Mr.Saroj Kumar Mohapatra	Reader (ss) in Economics	11,36,800.00	5,15,424.00	16,52,224.00	4,20,000.00	2,500.00	1,86,046.00	6,08,546.00	10,43,678.00

4	Mr.Binod Kumar Nanda	Reader (SS) in Commerce	11,42,400.00	5,18,000.00	16,60,400.00	2,40,000.00	2,500.00	1,90,446.00	4,32,946.00	12,27,454.00
5	Mr.Nimain Charan Jena	Reader (SS) in Pol.Sc	12,09,000.00	5,48,180.00	17,57,180.00	2,00,000.00	2,500.00	2,19,936.00	4,22,436.00	13,34,744.00
6	Mrs. Manasi Sarangi	Lecturer In Botany	31,87,470.00	9,46,273.00	41,33,743.00	1,50,000.00	2,500.00	9,70,000.00	11,22,500.00	30,11,243.00
7	Mr.Sahadev Mallick	Reader (SS) in English	93,800.00	46,900.00	1,40,700.00	-	200.00	3,341.00	3,541.00	1,37,159.00
8	Dr.Bijaya lakhmi Jena	Reader (SS) in Pol.Sc	-	3,752.00	3,752.00	-	-	784.00	784.00	2,968.00
9	Mamina Sahoo	Lecturer in Phil	6,51,200.00	2,95,264.00	9,46,464.00	94,645.00	2,500.00	46,436.00	1,43,581.00	8,02,883.00
10	Dr.Abhijit Sahoo	Lecturer in History	6,51,200.00	2,95,264.00	9,46,464.00	94,645.00	2,500.00	45,791.00	1,42,936.00	8,03,528.00
11	Sri C.A. Routray	Lecturer in Pol.Sc	5,91,000.00	2,67,940.00	8,58,940.00	85,894.00	2,500.00	19,680.00	1,08,074.00	7,50,866.00
12	Mr.Taruna Kanta Nayak	Reader (SS) in Zoology	4,69,000.00	2,08,236.00	6,77,236.00	20,000.00	1,000.00	7,341.00	28,341.00	6,48,895.00
13	Sashmita Behera	Lecturer in Odia	5,49,721.00	2,45,303.00	7,95,024.00	-	2,500.00	32,995.00	35,495.00	7,59,529.00
14	Sonamani Sahoo	Lecturer in Math	2,67,174.00	1,16,417.00	3,83,591.00	37,939.00	1,200.00	7,570.00	46,709.00	3,36,882.00
15	Dr.Rasmita Mohapatra	Reader (ss) in Odia	11,50,800.00	5,21,752.00	16,72,552.00	3,00,000.00	2,500.00	1,78,548.00	4,81,048.00	11,91,504.00
16	Mr.Biswamber Sahoo	Demn.in Physics	8,58,900.00	3,89,410.00	12,48,310.00	2,10,000.00	2,500.00	93,336.00	3,05,836.00	9,42,474.00
17	Anuja Bhole	Peon	-	2,920.00	2,920.00	-	-	-	-	2,920.00
18	Sridhar Mishra	Peon	4,40,200.00	1,99,572.00	6,39,772.00	72,000.00	2,500.00	-	74,500.00	5,65,272.00
19	Sk Zia Ulla	UD Clerk	6,33,600.00	2,87,296.00	9,20,896.00	1,50,000.00	2,500.00	43,789.00	1,96,289.00	7,24,607.00
20	Motimilla Acharya	Lib Attn	2,88,400.00	1,30,760.00	4,19,160.00	41,917.00	2,500.00	892.00	45,309.00	3,73,851.00
	TOTAL		1,46,93,	61,54,8	2,08,48,	22,37,0	37,800.	22,59,1	45,33,9	1,63,14,

			565.00	49.00	414.00	40.00	00	52.00	92.00	422.00

18.5 - Abstract Position of Block Grant Salary Disbursed

NEW GIA-17 STAFF OF											
SESSION-2022-23											
Sl.No	NAME	DESIGNATION	PAY	D.A	TOTAL	EPF DEDUCTION	P.TAX DEDUCTION	I.TAX DEDUCTION	LIC	TOTAL DEDUCTION	NET PAYABLE
1	Mr.Saroj Kumar Ray	Lecturer in English	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	46,384.00	46,500.00	1,16,984.00	7,96,018.00
2	Dr.Ifat Nawaz	Lecturer In Economics	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	46,384.00	-	70,484.00	8,42,518.00
3	D.L Narayana	Lecturer in Chemistry	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	28,995.00	-	53,095.00	8,59,907.00
4	Abhoy Kumar Jena	Lecturer in History	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	41,933.00	17,004.00	83,037.00	8,29,965.00
5	Dr.Sujata Kumari Sahoo	Lecturer in Odia	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	46,384.00	-	70,484.00	8,42,518.00
6	Pravat Kumar Mishra	Lecturer in Economics	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	77,002.00	2,232.00	1,03,334.00	8,09,668.00
7	Satya Narayan Rath	Lecturer in Physics	6,09,000.00	3,04,02.00	9,13,002.00	21,600.00	2,500.00	52,624.00	1,080.00	77,804.00	8,35,198.00
8	Bijaya Kumar Satapathy	Lecturer in Zoology	1,12,440.00	3,42,886.00	4,55,326.00	21,600.00	2,500.00	-	-	24,100.00	4,31,226.00
9	Prana Krushna Gochhayat	Lecturer in Math	1,12,440.00	3,42,886.00	4,55,326.00	21,600.00	2,500.00	-	-	24,100.00	4,31,226.00
10	Sagartanaya Sahoo	Lecturer in Physics	1,12,440.00	3,42,886.00	4,55,326.00	21,600.00	2,500.00	-	-	24,100.00	4,31,226.00
11	Ajaya Kumar sahoo	Demn in Chemistry	6,90,628.00	1,95,444.00	8,86,072.00	21,600.00	2,500.00	44,487.00	-	68,587.00	8,17,485.00

12	Niranjan Panda	Asst.Lib	6,90,628.00	1,95,444.00	8,86,072.00	21,600.00	2,500.00	40,783.00	33,828.00	98,711.00	7,87,361.00
13	Thakur Prasad Jena	Jr.Clerk	3,52,676.00	1,03,558.00	4,56,234.00	21,600.00	2,500.00	-	46,296.00	70,396.00	3,85,838.00
14	Mr.Dilip Kumar patra	Jr.Clerk	3,52,676.00	1,03,558.00	4,56,234.00	21,600.00	2,500.00	-	-	24,100.00	4,32,134.00
15	Mr.Buburam Mohanty	Jr.Clerk	3,52,676.00	1,03,558.00	4,56,234.00	21,600.00	2,500.00	-	-	24,100.00	4,32,134.00
16	Mr.Prakash Kumar Nayak	Jr.Clerk	3,52,676.00	1,03,558.00	4,56,234.00	21,600.00	2,500.00	-	15,588.00	39,688.00	4,16,546.00
17	Mr.Bibhuti Bhusan Tripathy	Jr.Clerk	3,52,676.00	1,03,558.00	4,56,234.00	21,600.00	2,500.00	-	37,704.00	61,804.00	3,94,430.00
18	Mr.Prasanna Kumar Parida	Lab.Attn in Chem	3,45,716.00	97,314.00	4,43,030.00	21,600.00	2,500.00	-	1,608.00	25,708.00	4,17,322.00
19	Mr.Laxman Kumar Bhoi	Lab.Attn in Zoology	3,16,140.00	88,802.00	4,04,942.00	14,400.00	2,200.00	-	-	16,600.00	3,88,342.00
20	Rabindra Das	Peon	3,32,472.00	94,116.00	4,26,588.00	18,000.00	2,500.00	-	-	20,500.00	4,06,088.00
21	Mr. Bishnu Charan Bhole	Peon	3,32,472.00	94,116.00	4,26,588.00	18,000.00	2,500.00	-	14,160.00	34,660.00	3,91,928.00
22	Mr.Muralidhar Chinara	Peon	3,32,472.00	94,116.00	4,26,588.00	18,000.00	2,500.00	-	1,056.00	21,556.00	4,05,032.00
23	Manaroma Biswal	Peon	3,32,472.00	94,116.00	4,26,588.00	18,000.00	2,500.00	-	22,452.00	42,952.00	3,83,636.00
24	Atulya Rout	Watchman	3,32,472.00	94,116.00	4,26,588.00	18,000.00	2,500.00	-	9,744.00	30,244.00	3,96,344.00
25	Bata Das	Mali	3,32,472.00	94,116.00	4,26,588.00	18,000.00	2,500.00	-	8,988.00	29,488.00	3,97,100.00
26	Bhagirat	Sweeper	3,32	94,1	4,26	18,0				27,7	3,98

	hi Naik	r	,472.00	16.00	,588.00	00.00	2,500.00	-	7,236.00	36.00	,852.00
	TOTAL		1,07,34,116.00	49,10,278.00	1,56,44,394.00	5,29,200.00	64,700.00	4,24,976.00	2,65,476.00	12,84,352.00	1,43,60,042.00
NEW GIA-17 STAFF OF											
SESSION-2023-24											
SI.No	NAME	DESIGNATION	PAY	D.A	TOTAL	EPF DEDUCTION	P.TAX DEDUCTION	I.TAX DEDUCTION	LIC	TOTAL DEDUCTION	NET PAYABLE
1	Mr.Saroj Kumar Ray	Lecturer in English	5,69,000.00	2,69,784.00	8,38,784.00	18,000.00	2,000.00	36,543.00	18,081.00	74,624.00	7,64,160.00
2	Dr.Ifat Nawaz	Lecturer In Economics	6,86,200.00	3,23,696.00	10,09,896.00	21,600.00	2,500.00	56,799.00	-	80,899.00	9,28,997.00
3	D.L Narayana	Lecturer in Chemistry	6,86,200.00	3,23,696.00	10,09,896.00	21,600.00	2,500.00	46,860.00	-	70,960.00	9,38,936.00
4	Abhoy Kumar Jena	Lecturer in History	6,86,200.00	3,23,696.00	10,09,896.00	21,600.00	2,500.00	56,799.00	16,484.00	97,383.00	9,12,513.00
5	Dr.Sujata Kumari Sahoo	Lecturer in Odia	6,86,200.00	3,23,696.00	10,09,896.00	21,600.00	2,500.00	56,799.00	-	80,899.00	9,28,997.00
6	Pravat Kumar Mishra	Lecturer in Economics	6,86,200.00	3,23,696.00	10,09,896.00	21,600.00	2,500.00	56,799.00	2,232.00	83,131.00	9,26,765.00
7	Satya Narayan Rath	Lecturer in Physics	6,86,200.00	3,23,696.00	10,09,896.00	21,600.00	2,500.00	56,799.00	1,080.00	81,979.00	9,27,917.00
8	Bijaya Kumar Satapathy	Lecturer in Zoology	1,17,500.00	3,94,632.00	5,12,132.00	21,600.00	2,500.00	-	-	24,100.00	4,88,032.00
9	Prana Krushna Gochhayat	Lecturer in Math	1,17,500.00	3,94,632.00	5,12,132.00	21,600.00	2,500.00	-	-	24,100.00	4,88,032.00
10	Sagartanaya Sahoo	Lecturer in Physics	1,17,500.00	3,94,632.00	5,12,132.00	21,600.00	2,500.00	-	-	24,100.00	4,88,032.00
11	Ajaya Kumar sahoo	Demn in Chemistry	6,65,800.00	8,652.00	9,94,452.00	21,600.00	2,500.00	55,127.00	-	79,227.00	9,15,225.00
12	Niranjan Panda	Asst.Lib	6,65,800.00	8,652.00	9,94,452.00	21,600.00	2,500.00	55,127.00	33,828.00	1,13,055.00	8,81,397.00
13	Thakur	Jr.Clerk		1,6	5,09	21,6			46	7	

	Prasad Jena		3,42,60 0.00	7,384.0 0	,984.00	00.00	2,500.0 0	-	,296.00	0,396.0 0	4,39,58 8.00
14	Mr.Dilip Kumar patra	Jr.Clerk	3,42,60 0.00	1,6 7,384.0 0	5,09 ,984.00	21,6 00.00	2,500.0 0	-	-	24,1 00.00	4,85 ,884.00
15	Mr.Buburam Mohanty	Jr.Clerk	3,42,60 0.00	1,6 7,384.0 0	5,09 ,984.00	21,6 00.00	2,500.0 0	-	-	24,1 00.00	4,85 ,884.00
16	Mr.Prakash Kumar Nayak	Jr.Clerk	3,42,60 0.00	1,6 7,384.0 0	5,09 ,984.00	21,6 00.00	2,500.0 0	-	15,58 8.00	39,6 88.00	4,70 ,296.00
17	Mr.Bibhuti Bhusan Tripathy	Jr.Clerk	3,42,60 0.00	1,6 7,384.0 0	5,09 ,984.00	21,6 00.00	2,500.0 0	-	37,70 4.00	61,8 04.00	4,48 ,180.00
18	Mr.Prasanna Kumar Parida	Lab.Attn in Chem	3,32 ,800.00	1,64,5 48.00	4,97 ,348.00	21,6 00.00	2,500.0 0	-	1,608.0 0	25,7 08.00	4,71 ,640.00
19	Mr.Laxman Kumar Bhoi	Lab.Attn in Zoology	-	14,7 72.00	14 ,772.00	-	-	-	-	-	14 ,772.00
20	Mr. Bishnu Charan Bhole	Peon	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	14,16 0.00	34,6 60.00	4,44 ,444.00
21	Rabindra Das	Peon	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	-	20,5 00.00	4,58 ,604.00
22	Mr.Muralidhar Chinara	Peon	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	1,056.0 0	21,5 56.00	4,57 ,548.00
23	Manaroma Biswal	Peon	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	22,45 2.00	42,9 52.00	4,36 ,152.00
24	Atulya Rout	Watchman	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	9,744.0 0	30,2 44.00	4,48 ,860.00
25	Bata Das	Mali	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	8,988.0 0	29,4 88.00	4,49 ,616.00
26	Bhagirathi Naik	Sweeper	3,20 ,800.00	1,58,3 04.00	4,79 ,104.00	18,0 00.00	2,500.0 0	-	7,236.0 0	27,7 36.00	4,51 ,368.00
	TOTAL		1,06,61 ,700.00	61,77,5 28.00	1,68,39 ,228.00	5,11,2 00.00	62,000.0 00	4,77,65 2.00	2,36,53 7.00	12,87,3 89.00	1,55,51 ,839.00

18.6 - Abstract Position of M P Salary Disbursed

MANAGEMENT SALARY FOR THE YEAR 2022-23						
S.L NO	NAME	DESIGNATION	AMOUNTS	EPF	TOTAL DEDUCTION	NET
1	Dr. Jyosnarani Sahoo	Lecturer in English	2,04,517.00	18,000.00	18,000.00	1,86,517.00
2	Smt.Sujata Das	Lecturer in English	2,46,171.00	21,600.00	21,600.00	2,24,571.00
3	Sasmita Biswal	Lecturer in Sociology	2,00,655.00	21,600.00	21,600.00	1,79,055.00
4	Bibhudutta Routray	Lecturer in Commerce	2,00,655.00	21,600.00	21,600.00	1,79,055.00
5	Niranjan Sahoo	Lecturer in Commerce	1,98,147.00	21,600.00	21,600.00	1,76,547.00
6	Bhubaneswari Rath	Lecturer in IT	1,93,131.00	21,600.00	21,600.00	1,71,531.00
7	Lijina Sahoo	Lecturer in Education	1,93,131.00	21,600.00	21,600.00	1,71,531.00
8	Laxmidhar Sethi	Lecturer in Chemistry	1,88,115.00	21,600.00	21,600.00	1,66,515.00
9	Satrugna Dash	Lecturer in Sanskrit	35,001.00	2,840.00	2,840.00	32,161.00
10	Samarpita Sarangi	Demn.in Zoology	1,52,937.00	18,000.00	18,000.00	1,34,937.00
11	Abhay Kumar Tripathy	DEO	1,94,910.00	21,600.00	21,600.00	1,73,310.00
12	Banamali Das	LDC-Cum-DEO	95,691.00	10,717.00	10,717.00	84,974.00
13	Prakash Kumar Barik	Lab. Attn in Physics	92,697.00	11,076.00	11,076.00	81,621.00
14	Ramesh Chandra Bhoi	Sweeper	85,716.00	10,246.00	10,246.00	75,470.00
		TOTAL	22,81,474.00	2,43,679.00	2,43,679.00	20,37,795.00
MANAGEMENT SALARY FOR THE YEAR 2023-24						
S.L NO	NAME	DESIGNATION	AMOUNTS	EPF	TOTAL DEDUCTION	NET
1	Smt.Sujata Das	Lecturer in English	2,59,086.00	21,600.00	21,600.00	2,37,486.00
2	Sasmita	Lecturer in	2,12,057.00	21,600.00	21,600.00	1,90,457.00

	Biswal	Sociology				
3	Bibhudutta Routray	Lecturer in Commerce	2,12,057.00	21,600.00	21,600.00	1,90,457.00
4	Niranjan Sahoo	Lecturer in Commerce	2,09,464.00	21,600.00	21,600.00	1,87,864.00
5	Bhubaneswari Rath	Lecturer in IT	2,04,278.00	21,600.00	21,600.00	1,82,678.00
6	Lijina Sahoo	Lecturer in Education	2,04,278.00	21,600.00	21,600.00	1,82,678.00
7	Laxmidhar Sethi	Lecturer in Chemistry	1,99,099.00	21,600.00	21,600.00	1,77,499.00
8	Satrughna Dash	Lecturer in Sanskrit	89,004.00	10,165.00	10,165.00	78,839.00
9	Samarpita Sarangi	Demn.in Zoology	1,61,867.00	21,600.00	21,600.00	1,40,267.00
10	Abhay Kumar Tripathy	DEO	2,04,414.00	21,600.00	21,600.00	1,82,814.00
11	Banamali Das	LDC-Cum-DEO	1,00,589.00	10,860.00	10,860.00	89,729.00
12	Prakash Kumar Barik	Lab. Attn in Physics	97,989.00	12,031.00	12,031.00	85,958.00
13	Ramesh Chandra Bhoi	Sweeper	90,699.00	10,358.00	10,358.00	80,341.00
14	Subhasmita Sahoo	Lab Attn in Biology	32,000.00	1,378.00	1,378.00	30,622.00
15	Bachan Das	Peon	32,000.00	1,378.00	1,378.00	30,622.00
		TOTAL	23,08,881.00	2,40,570.00	2,40,570.00	20,68,311.00

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

19.1 - GPF

The GPF Accounts of employees covered by GIA Payments from DHE, Odisha is maintained by the Controller of Accounts, Bhubaneswar, Odisha. However, the Principal is advised to maintain a GPF ledger in order to reconcile differences, if any, after receipt of GOF Account slip from them. we were explained by the management that TDS & PT are regularly deducted from salary of GIA staffs and deposited through treasury

19.2 - LOAN

The College has neither taken/given Loans nor Deposits to/from any Person/Body/ Institution during the audit

period, as per explanation provided by the Management. The account review also could not detect any Loans/Deposits. Hence, No Comments

19.3 - EPF

DETAILS OF EPF (Employees & Employers) FOR BG STAFF					
Contribution for the year 2022-23					
Sl.No.	Month	Employee Share	Employer Share	Admin Charges	Total Contribution
1	Mar-22	45,000.00	46,875.00	1,875.00	93,750.00
2	Apr-22	45,000.00	46,875.00	1,875.00	93,750.00
3	May-22	45,000.00	46,875.00	1,875.00	93,750.00
4	Jun-22	45,000.00	46,875.00	1,875.00	93,750.00
5	Jul-22	45,000.00	46,875.00	1,875.00	93,750.00
6	Aug-22	45,000.00	46,875.00	1,875.00	93,750.00
7	Sep-22	45,000.00	46,875.00	1,875.00	93,750.00
8	Oct-22	45,000.00	46,875.00	1,875.00	93,750.00
9	Nov-22	45,000.00	46,875.00	1,875.00	93,750.00
10	Dec-22	41,400.00	43,125.00	1,800.00	86,325.00
11	Jan-23	41,400.00	43,125.00	1,800.00	86,325.00
12	Feb-23	41,400.00	43,125.00	1,800.00	86,325.00
Sec-14B & 7Q			21,65,559.00		21,65,559.00
TOTAL		5,29,200.00	27,16,809.00	22,275.00	11,02,725.00
DETAILS OF EPF (Employees & Employers) FOR BG STAFF					
Contribution for the year 2023-24					
Sl.No.	Month	Employee Share	Employer Share	Admin Charges	Total Contribution
1	Mar-23	41,400.00	43,125.00	1,800.00	86,325.00

2	Apr-23	41,400.00	43,125.00	1,800.00	86,325.00
3	May-23	41,400.00	43,125.00	1,800.00	86,325.00
4	Jun-23	41,400.00	43,125.00	1,800.00	86,325.00
5	Jul-23	43,200.00	45,000.00	1,800.00	90,000.00
6	Aug-23	43,200.00	45,000.00	1,800.00	90,000.00
7	Sep-23	43,200.00	45,000.00	1,800.00	90,000.00
8	Oct-23	43,200.00	45,000.00	1,800.00	90,000.00
9	Nov-23	43,200.00	45,000.00	1,800.00	90,000.00
10	Dec-23	43,200.00	45,000.00	1,800.00	90,000.00
11	Jan-24	43,200.00	45,000.00	1,725.00	89,925.00
12	Feb-24	43,200.00	45,000.00	1,725.00	89,925.00
TOTAL		5,11,200.00	5,32,500.00	21,450.00	10,65,150.00
DETAILS OF EPF (Employees & Employers) MANAGEMENT STAFF					
Contribution for the year 2022-23					
Sl.No.	Month	Employee Share	Employer Share	Admin Charges	Total Contribution
1	Mar-22	20,383.00	21,231.00	849.00	42,463.00
2	Apr-22	20,383.00	21,231.00	849.00	42,463.00
3	May-22	20,383.00	21,231.00	849.00	42,463.00
4	Jun-22	20,383.00	21,231.00	849.00	42,463.00
5	Jul-22	20,383.00	21,231.00	849.00	42,463.00
6	Aug-22	20,383.00	21,231.00	849.00	42,463.00
7	Sep-22	20,383.00	21,231.00	849.00	42,463.00
8	Oct-22	20,383.00	21,231.00	849.00	42,463.00
9	Nov-22	20,383.00	21,231.00	849.00	42,463.00

10	Dec-22	21,240.00	22,124.00	885.00	44,249.00
11	Jan-23	19,440.00	20,249.00	810.00	40,499.00
12	Feb-23	19,552.00	20,366.00	815.00	40,733.00
TOTAL		2,43,679.00	2,53,818.00	10,151.00	5,07,648.00
DETAILS OF EPF (Employees & Employers) MANAGEMENT STAFF					
Contribution for the year 2023-24					
Sl.No.	Month	Employee Share	Employer Share	Admin Charges	Total Contribution
1	Mar-23	19,552.00	20,366.00	815.00	40,733.00
2	Apr-23	19,552.00	20,366.00	815.00	40,733.00
3	May-23	19,552.00	20,366.00	815.00	40,733.00
4	Jun-23	19,552.00	20,366.00	815.00	40,733.00
5	Jul-23	19,552.00	20,366.00	815.00	40,733.00
6	Aug-23	19,552.00	20,366.00	815.00	40,733.00
7	Sep-23	19,552.00	20,366.00	815.00	40,733.00
8	Oct-23	19,552.00	20,366.00	815.00	40,733.00
9	Nov-23	20,510.00	21,365.00	855.00	42,730.00
10	Dec-23	20,510.00	21,365.00	855.00	42,730.00
11	Jan-24	21,567.00	22,466.00	899.00	44,932.00
12	Feb-24	21,567.00	22,466.00	899.00	44,932.00
TOTAL		2,40,570.00	2,50,590.00	10,028.00	5,01,188.00

1. If an employer makes payment of dues after the due date, he/she is liable to pay damages (under Section 14B) and interest. The employer can know the 14B Section.
2. 7Q in The Employees' Provident Funds and Miscellaneous Provisions Act, 1952. 7Q. Interest payable by the employer for non-payment in Employee share. It is seen that a sum of Rs.2165559/* was paid towards fine & interest money for late deposit of Employer share of EPF from the college fund which is not admissible in audit. As per govt. instruction the Principal who is responsible for such late payment is responsible, so such payment from the college fund is not admissible in audit, which needs compliance report to the audit along with the G.B approval for such.

payment. Till than Rs. 2165559/- is kept under audit objection.

19.4 -

In view of the comments and objections given in the various paragraphs of this audit report the maintenance of accounts, records and registers are satisfactory. It is suggested that accounts, records and registers are to be maintained under O.T.C Form-4 and head wise ledger account to be maintained.

It is suggested that all cash payments exceeding Rs. 1,000.00 are to be paid by cheque only and all expenditure vouchers should be in GST paid vouchers

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 -

- Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.
- Ensure prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt money.
- Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.
- The Principal is required to verify the cash book and ensure recording of all transactions on daily basis.
- Reconciliation of Bank balances in cash book with that in pass books required to be done on monthly basis.
- Physical verification of all assets (furniture, Office equipment, computers, lab. equipment, books etc.) of the college should be conducted by the management at a frequent intervals and fixed assets register need to be maintained and updated regularly.
- As prudential principle of internal control all the accounting 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 on regular basis

As a result of this Audit transactions involving a sum of Rs 2216212.00 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 her cases(In Rs:)	Remarks
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		Rs:)					
1	18.1	0.00	50653.00	0.00	0.00	0.00	
2	19.3	0.00	2165559.00	0.00	0.00	0.00	
Total		0.00	2216212.00	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 **Sishu Ananta Mahavidyalaya, Balipatna** for the financial year **2023-2024 2022-2023** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .