



DERABIS COLLEGE


Derabish, Kendrapara, Odisha, 754289

Criterion IV

4.4 Maintenance of Campus Infrastructure

- 4.4.1 Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs)




Principal
DERABISH COLLEGE

DERABIS COLLEGE, DERABISH (DIST-KENDRAPARA)

CERTIFICATE NO-1

Certified that the salaries of direct payment staff of The College mentioned in the statement of accounts were actually paid to them out of Govt. of Odisha, Treasury and the management staff of the college mentioned in the statement of accounts were paid out of college development fund.

CERTIFICATE NO-2

Certified that the enhanced DA from time to time as per the rules of State govt. Odisha for the academic session 2022-23 has been paid out of Govt. treasury there is no dues on this head is pending yet.

CERTIFICATE NO-3

Certified that the expenditure of provident fund contribution and contribution to the gratuity fund has been incurred at the prescribed rates and already approved by the University and Government from time to time.

CERTIFICATE NO-4

Certified that there are no sundry creditors, outstanding payments, credit purchases merges in the expenditure of the college during the year 2022-23.




Principal
DERABISH COLLEGE

District Audit Office, LFA, JAJPUR AT/PO- Sunguda CHANDIKHOL
CHHAK Chandikhoh Dist - Jajpur
Phone No.: Not Provided, E-mail: daolfajajpur@gmail.com

Order No: 1747

Date: 02/04/24

Accounts Review Report Approval Certificate

Certified that the Accounts Review Report on the accounts of the college: **DERABISH COLLEGE, DERABISH**, Address : **DERABISH** For the years **2022-2023** Submitted by the C.A. firm : **M/S SHRUTI AND CO.-327381E** Office Address : **C/O VIVEK AGARWAL SHRI VIHAR APARTMENTS, JHOLA SAHI**, is in order.
The said Report bearing No. **747724/AR/2023-2024-JAJPUR** is hereby approved.

Date : 02-04-2024


(JAGATENDU PRATAP LENKA)
District Audit Officer,
Local Fund Audit, JAJPUR
Chandikhoh

Memo No: 1748(3)

Dated: 02/04/24

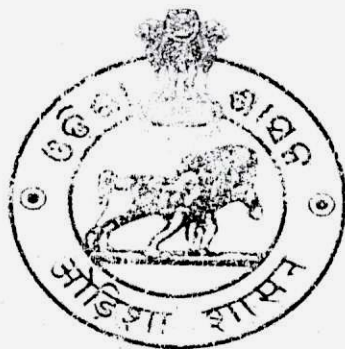
Copy submitted to the Director, Local Fund Audit / the Principal, **DERABISH COLLEGE, DERABISH, DERABISH / M/S SHRUTI AND CO.-327381E, C/O VIVEK AGARWAL SHRI VIHAR APARTMENTS, JHOLA SAHI**, for information and necessary action.


(JAGATENDU PRATAP LENKA)
District Audit Officer,
Local Fund Audit,
Jaipur, Chandikhoh

*This certificate is valid only if the respective District Audit Officer has signed with his/her seal.



Audit Report No:-747724/AR/2023-2024-JAJPUR



AUDIT REPORT

On the Accounts of

Derabish College, Derabish

for

2022-2023

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, JAJPUR


Principal

DERABISH COLLEGE

LOCAL FUND AUDIT, JAJPUR, ODISHA



CATEGORY : Aided College
Derabish College, Derabish, District:-KENDRAPARA

Audit Report No : 747724/AR/2023-2024-

PARA: 1 TITLE SHEET

1	Name of the Institution :	Derabish College, Derabish
2	Year of Accounts under Audit :	2022-2023
3	Name of the Local Authority during the year of A/Cs :	DR DEBABRATA NAYAK, READER IN BOTANY, PRINCIPAL ICFROM 31.01.20 TO 30.06.23. CHANDRA SEKHAR NAYAK, READER IN ECO, PRINCIPAL IC FROM 30.06.23 TO CONTINUING DATE.
	Name of the Local Authority at the time of Audit :	DR DEBABRATA NAYAK, READER IN BOTANY, PRINCIPAL ICFROM 31.01.20 TO 30.06.23. CHANDRA SEKHAR NAYAK, READER IN ECO, PRINCIPAL IC FROM 30.06.23 TO CONTINUING DATE.
4	Duration of Audit :	02-12-2023 To 11-12-2023 (Mandays Consumed :-)
5	Name of the Auditors :	M/S SHRUTI AND CO. 327381E - Lead Auditor
6	Name of the Reviewing Officer :	DIBAKAR BARIK (Officer On Special Duty)
7	Entry Conference Date :	
8	Exit Conference Date :	
9	Name of the District Audit Officer :	JAGATENDU PRATAP LENKA
10	Date of approval of report by District Audit Officer :	02-04-2024

Para 1.1 :- 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		
Derabish College, Derabish							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	Plus Two Fee Collection Receipt Book	02.12.23	11 PCS	11 PCS	43	No Discrepancies



2	Plus Three Fee Collection Receipt Books	02.12.23	7	7	45	No Discrepancies
3	Service Postage Stamps	02.12.23	NIL	NIL	NA	No Discrepancies
4	Plus Three General Cash in Hand	02.12.23	301.80	301.80	13	No Discrepancies
5	Miscellaneous Receipt Books	02.12.23	NIL	NIL	NA	No Discrepancies
6	Measurement Books	02.12.23	NIL	NIL	NA	No Discrepancies
7	Plus Two General Cash in hand	02.12.23	0.00	0.00	104	No Discrepancies

Comments

The physically verification of CASH IN HAND (liquid cash) Plus Two and Plus Three General Cash Book for the year 2023-24 **Derabish College, Derabish** was found cash of Rs. 0.00 & Rs.301.80 which is recorded as Rs.0.00 & Rs.301.80 in the same Plus Two & Plus Three General Cash Book as on 02.12.23.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) 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. 02.12.23.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2022-23. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the missutilization and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sino	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.



8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	F.D.R
16	Service books.
17	Work Case Records
B : List of Records/Registers not Produced to Audit	
SIno	List Records/Register
C : List of Records/Registers not Maintained	
SIno	List Records/Register
1	H.S.S. cash book
2	Construction cash book
D : List of Records/Registers not Required	
SIno	List Records/Register
1	Acquittance roll of scholarship

Comments

1. Property Register.
2. Annual abstract register of Receipt & Payment
3. Reconciliation Statement between Pass Book & Cash Book

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Derabish College, Derabish - 2022-2023

SIno	Name of the Cash	OB as on Date	Opening Balance(In	Receipt during the	Total(In Rs:)	Expenditure during	Closing Balance as	Closing Balance(In	Closing Balance as	Closing Balance(In Rs:	Difference(In Rs:)	Remarks
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	Book		Rs:)	Year under Audit(In Rs:)		the Year under Audit(In Rs:)	per Audit (DD MM YYYY)	Rs:)	per (DD MM YYYY) Cash Book	(CASH BOOK)	
1	UGC Cash Book	01-04-2022	217862.14	5952.00	223814.14	85.70	31-03-2023	223728.44	31-03-2023	223728.44	0.00
2	Plus Three SAMS Cash Book	01-04-2022	13733.15	14184.45	27917.60	13827.15	31-03-2023	14090.45	31-03-2023	14090.45	0.00
3	Plus Two SAMS Cash Book	01-04-2022	42337.00	32165.00	74502.00	17.99	31-03-2023	74484.01	31-03-2023	74484.01	0.00
4	World Bank	01-04-2022	812937.25	23744.00	815311.65	0.00	31-03-2023	815311.65	31-03-2023	815311.65	0.00
5	YRC Cash Book	01-04-2022	22479.00	610.00	23089.00	357.50	31-03-2023	22731.50	31-03-2023	22731.50	0.00
6	NSS Cash Book	01-04-2022	6811.00	9722.00	16533.00	13863.00	31-03-2023	2670.00	31-03-2023	2670.00	0.00
7	Plus Two General cash Book	01-04-2022	433544.57	266855.13	700399.72	583868.80	31-03-2023	116530.92	31-03-2023	116530.92	0.00
8	Plus Three General cash Book	01-04-2022	999646.49	368589.96	468554.61	378005.45	31-03-2023	905491.62	31-03-2023	905491.62	0.00
	GRAND TOTAL		22764505.49	39613925.31	62378430.80	43667384.34		18711046.46		18711046.46	0.00

Comments

Cash Book Wise details of Closing Balance As on 31.03.2023

S.I.no	Cash Book	In Cash	In Bank	In FDR	In Advance	Total
1	PLUS TWO GENERAL	0.00	1016934.29	125000.00	23375.00	1165309.29
2	PLUS THREE GENERAL	301.80	8535614.47	464000.00	55000.00	9054916.27



3	PLUS TWO SAMS	0.00	74484.01	0.00	0.00	
4	PLUS THREE SAMS	0.00	14090.45	0.00	0.00	14090.45
5	UGC	0.00	223728.44	0.00	0.00	223728.44
6	World Bank	0.00	866116.50	0.00	7287000.00	8153116.50
7	YRC	0.00	22731.50	0.00	0.00	22731.50
8	NSS	0.00	2670.00	0.00	0.00	2670.00
	TOTAL	301.80	10756369.66	589000.00	7365375.00	18711046.46

Statement Showing Details of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2022-23

SI No	Head of Account	OB As on 01.04.22	Receipt during the Year 2022-23	Total	Expenditure during the year 2022-23	CB as on 31.03.2023
I	Govt Grant (Recurring)					
1	GIA Salary	0.00	21715977.00	21715977.00	21715977.00	0.00
2	BG Salary	994240.00	11028958.00	12023198.00	11028958.00	994240.00
	Total	994240.00	32744935.00	33739175.00	32744935.00	994240.00
II	World Bank Cah book					
1	IDP Grant	8004417.00	0.00	8004417.00	0.00	8004417.00
2	Bank Interest/ Charges	116555.50	23744.00	140299.50	0.00	140299.50
3	Security Money	5400.00	0.00	5400.00	0.00	5400.00
	Total	8126372.50	23744.00	8150116.50	0.00	8150116.50
III	UGC Grant(U. G.C.Cash book)					
1	Books ,journal & Equipment	0.00	0.00	0.00	0.00	0.00
2	Bank interest/ Charges	217862.14	5952.00	223814.14	85.70	223728.44
3	M.R.P	0.00	0.00	0.00	0.00	0.00
4	U.G.C.Seminar	0.00	0.00	0.00	0.00	0.00
5	Entry in Service(Recurring)	0.00	0.00	0.00	0.00	0.00
6	Entry in Service(Non Recurring)	0.00	0.00	0.00	0.00	0.00
7	Remedial(Recurring)	0.00	0.00	0.00	0.00	0.00
8	Remedial(Non	0.00	0.00	0.00	0.00	0.00



	Recurring)					
9	Merged Scheme	0.00	0.00	0.00	0.00	0.00
10	Unclassified Balance	0.00	0.00	0.00	0.00	0.00
	Total	217862.14	5952.00	223814.14	85.70	223728.44
	Other Than grant					
1	FANI grant	1800000.00	0.00	1800000.00	1619877.00	180123.00
	Total	1800000.00	0.00	1800000.00	1619877.00	180123.00
IV	Internal Sources					
A	Fees and fines	207082.00	68108.00	275190.00	211960.00	63230.00
	Total	207082.00	68103.00	275190.00	211960.00	63230.00
B	Students Fund					
1	Athletic fund	56977.00	55120.00	112097.00	52353.00	59744.00
2	College calender	224048.00	15230.00	239278.00	14230.00	225048.00
3	College Exam	170473.00	85120.00	255593.00	53603.00	201990.00
4	D.S.A	66770.00	45230.00	112000.00	74400.00	37600.00
5	Dramatic Society	18020.00	15230.00	33250.00	0.00	33250.00
6	Red Cross	23995.00	7734.00	31729.00	7734.00	23995.00
7	Laboratory development	533021.00	125310.00	658331.00	172935.00	485396.00
8	identity card/library card	99534.00	25360.00	124894.00	26120.00	98774.00
9	library improvement	522550.00	38230.00	560780.00	38929.00	521851.00
10	laboratory caution money	219250.00	22460.00	241710.00	0.00	241710.00
11	Magazine	170170.00	55120.00	225290.00	0.00	225290.00
12	Proctorials	133985.00	0.00	133985.00	0.00	133985.00
13	Reading Room	11620.00	15260.00	26880.00	14950.00	11930.00
14	student safety insurance	120903.00	1325.00	122228.00	1325.00	120903.00
15	Student Aid Fund	107755.00	0.00	107755.00	0.00	107755.00
16	College union	136125.00	0.00	136125.00	0.00	136125.00
17	college function	-6920.00	25120.00	18200.00	15000.00	3200.00
18	Games &	181259.00	0.00	181259.00	0.00	181259.00



	Sports					
19	Medical Aid funds	41627.00	0.00	41627.00	0.00	41627.00
20	N.C.C	82085.00	0.00	82085.00	0.00	82085.00
21	Admission /T.C.Fees	234806.00	0.00	234806.00	0.00	234806.00
22	seminar fees	723920.00	85230.00	809150.00	57000.00	752150.00
23	Electricity duties	2012.00	0.00	2012.00	0.00	2012.00
24	Flag day	146590.00	15230.00	161820.00	5410.00	156410.00
25	Election	49070.00	0.00	49070.00	0.00	49070.00
26	Silver Jubilee	13085.00	0.00	13085.00	0.00	13085.00
27	syllabus fee	55950.00	0.00	55950.00	0.00	55950.00
28	inspection fees	11620.00	0.00	11620.00	0.00	11620.00
29	Dadhibaban sanman	11620.00	0.00	11620.00	0.00	11620.00
30	Annual repairing	-14257.00	0.00	-14257.00	0.00	-14257.00
31	Garden Work	11620.00	0.00	11620.00	0.00	11620.00
32	social service fees	66199.00	16055.00	82254.00	16055.00	66199.00
33	Arts/Commerce/Science Society	189755.00	25230.00	214985.00	0.00	214985.00
34	CLC Certificate fees	150608.00	0.00	150608.00	0.00	150608.00
35	Common Room	146510.00	0.00	146510.00	0.00	146510.00
36	Corpus Fund	154760.00	25120.00	179880.00	0.00	179880.00
37	Cycle Stand	136940.00	15420.00	152360.00	0.00	152360.00
38	E-education & E-governance	463289.00	0.00	463289.00	0.00	463289.00
39	Faculty welfare	690140.00	55120.00	745260.00	0.00	745260.00
40	General Insurance	21857.00	35890.00	57747.00	0.00	57747.00
41	Honors Fees	87300.00	0.00	87300.00	0.00	87300.00
42	Migration Fees	86020.00	20809.00	106829.00	20809.00	86020.00
43	NSS	52362.00	13104.00	65466.00	13104.00	52362.00
44	CDC Fees	5074.00	0.00	5074.00	0.00	5074.00
45	Cultural Association	164195.00	0.00	164195.00	0.00	164195.00
46	CAF Fee	204802.00	0.00	204802.00	0.00	204802.00
47	YRC	17629.00	0.00	17629.00	0.00	17629.00
	TOTAL	6796723.00	839057.00	7635780.00	583957.00	7051823.00



C	CHSE/UNIVERSITY Fee					
1	CHSE works experience	5662.00	0.00	5662.00	0.00	5662.00
2	CHSE Registration	-114436.00	16800.00	-97636.00	16800.00	-114436.00
3	CHSE Affiliation	-5460.00	0.00	-5460.00	0.00	-5460.00
4	CHSE Examination	85774.00	172230.00	258004.00	171652.00	86352.00
5	CHSE Syllabus	28295.00	1680.00	29975.00	1680.00	28295.00
6	CHSE/SPORTS/CULTURAL	99870.00	40320.00	140190.00	40320.00	99870.00
7	University Examination	247911.00	783230.00	1031141.00	782892.00	248249.00
8	University/CHSE certificate	5700.00	0.00	5700.00	0.00	5700.00
9	University syllabus	29295.00	990.00	30285.00	990.00	29295.00
10	University Affiliation	-19953.00	78310.00	58357.00	78310.00	-19953.00
11	University Registration	-22235.00	9900.00	-12335.00	9900.00	-22235.00
12	University Games/Sports	64743.00	5940.00	70683.00	5940.00	64743.00
13	CHSE Processing fees	24000.00	0.00	24000.00	0.00	24000.00
14	University council fund	2900.00	0.00	2900.00	0.00	2900.00
15	UU/CHSE Recognition fees	-61035.00	25500.00	-35535.00	25500.00	-61035.00
16	Academic fees	173015.00	15120.00	188135.00	15120.00	173015.00
17	EMH Fees	60730.00	50400.00	111130.00	50400.00	60730.00
	Total	604776.00	1200420.00	1805196.00	1199504.00	605692.00
D	Miscellaneous					
1	College Development fees	1817478.20	4073855.00	5891333.20	6833058.00	-941724.80
2	CHSE centre Expenses	29369.00	0.00	29369.00	0.00	29369.00
3	Admission form	233920.00	0.00	233920.00	0.00	233920.00



4	Self defence	25250.00	41866.00	67116.00	41866.00	25250.00
5	Bank interest	1779242.10	155230.86	1934472.96	0.00	1934472.96
6	Sale Proceeds	2000.00	0.00	2000.00	0.00	2000.00
7	Income Tax	1142.00	0.00	1142.00	0.00	1142.00
8	EPF(Employee Share)	0.00	404076.00	404076.00	404076.00	0.00
9	TDS Refund	1460.00	0.00	1460.00	0.00	1460.00
10	Miscellaneous	108.00	0.00	108.00	0.00	108.00
11	House Rent	34510.00	0.00	34510.00	0.00	34510.00
12	Transferred to YRC A/C	-14350.00	0.00	-14350.00	0.00	-14350.00
13	Transferred from General Cash Book	14350.00	0.00	14350.00	0.00	14350.00
	Total	3924479.30	4675027.86	8599507.16	7279000.00	1320507.16
V	Other Cash Book:-					
1	PLUS TWO SAMS	42337.00	32165.00	74502.00	17.99	74484.01
2	PLUS THREE SAMS	13733.15	14184.45	27917.60	13827.15	14090.45
3	YRC	22479.00	610.00	23089.00	357.50	22731.50
4	NSS	14421.40	9722.00	24143.40	13863.00	10280.40
	Total	92970.55	56681.45	149652.00	28065.64	121586.36
	GRAND TOTAL	22764505.49	39613925.31	62378430.80	43667384.34	18711046.46

Comments Regarding negative balance in Development Fund:-

Comments regarding minus balance Further it is observed that in the financial statement some heads of account shows negative balance amounting to Rs.941724.80 in development fund. It is clearly indication of diverse of funds from other heads of account which should not be done as per OAEIAP Rules, 1985. Hence college may generate funds under these heads of account to neutralize the negative balance, however till that date the amount is held under objection. The Principal is suggested to segregated unclassified amount with proper head and complacence to report to next Audit.

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2020-21. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

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



FIGURE

Derabish College, Derabish - 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	PNB	322500010 0121447	31-03-2023	14090.45	31-03-2023	14090.45	0.00	Plus Three SAMS
2	PNB	322500010 056088	31-03-2023	74484.01	31-03-2023	74484.01	0.00	Plus Two SAMS
3	PNB	322500010 039188	31-03-2023	223728.44	31-03-2023	223728.44	0.00	UGC
4	PNB	322500010 0119789	31-03-2023	772758.09	31-03-2023	772758.09	0.00	Plus Two General
5	SBI	372585767 92	31-03-2023	201823.20	31-03-2023	201823.20	0.00	Plus Two General
6	OGB	401834003 002548	31-03-2023	42353.00	31-03-2023	42353.00	0.00	Plus Two General
7	PNB	322500010 007305	31-03-2023	396989.38	31-03-2023	396989.38	0.00	Plus Three General
8	SBI	113879673 06	31-03-2023	5503027.16	31-03-2023	5503027.16	0.00	Plus Three General
9	PNB	322500010 0119798	31-03-2023	424630.07	30-11-2023	424630.07	0.00	Plus Three General
10	SBI	376620282 26	31-03-2023	2146028.86	31-03-2023	2146028.86	0.00	Plus Three General Cash Book
11	SBI	376142481 04	31-03-2023	866116.50	31-03-2023	866116.50	0.00	IDP
12	PNB	322500100 098792	31-03-2023	22731.50	31-03-2023	22731.50	0.00	YRC
13	PNB	322500010 0114827	31-03-2023	2670.00	31-03-2023	2670.00	0.00	NSS
14	OGB	410180100 003077	31-03-2023	64939.00	31-03-2023	64939.00	0.00	Plus Three General cash Book
	GRAND TOTAL			10756369.6 6		10756369.6 6	0.00	

Reconciliation

Reconciliation It is noticed that All Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for Reconciliation.



PARA: 6 STOCK POSITION

Derabish College, Derabish - 2022-2023

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two Lib Books	3291	0	0	3291.00	3291	
2	Plus Three General Cash Book	6483	0	0	6483.00	6483	
3	UGC	1561	0	0	1561.00	1561	
4	IDP	1394	0	0	1394.00	1394	

Comments

Details Of Stock Position As On 31.03.23							
S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	
1	Computer	19	1	0	20	20	
2	Printer	4	0	0	4	4	
3	XEROX MACHINE	2	0	0	2	2	
4	SCANNER	1	0	0	1	1	
5	REFRIGIRATOR	2	0	0	2	2	
6	Steel Almiraha	14	0	0	14	14	
7	AC	1	0	0	1	1	
8	GENERATOR	3	0	0	3	3	
9	COMPUTER TABLE	4	0	0	4	4	
10	COMPUTER CHAIR	4	0	0	4	4	
11	WATER COOLER	2	0	0	2	2	
12	FAX MACHINE	1	0	0	1	1	
13	AQUAGUARD	2	0	0	2	2	
14	LOCKER	1	0	0	1	1	



15	PROJECTOR	1	0	0	1	1
16	INVERTOR	4	0	0	4	4
17	LAPTOP	3	0	0	3	3
18	PHOTO COPIER	1	0	0	1	1
19	LECTURER TABLE	4	0	0	4	4
20	IRON RACK	1	0	0	1	1
21	TABLE WITH DRAW	4	0	0	4	4
22	STEEL CHAIR	9	0	0	9	9
23	IRON BENCH AND DESK	100	22	0	122	122
24	VIDEO CAMERA	1	0	0	1	1
25	CCTV	17	0	0	17	17
26	Fire extinguiser	3	0	0	3	3
27	Stablizer	1	0	0	1	1
28	Book Case	2	0	0	2	2

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2021-22 as required under 119 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

PARA: 7 INVESTMENT

Derabish College, Derabish - 2022-2023

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	Difference (In Rs.)	Remarks
1	01-04-20	125000.	0.00	125000.	0.00	31-03-20	125000.	31-03-20	125000.	0.00



	22	00		00		23	00	23		00
2	01-04-2022	464000.00	0.00	464000.00	0.00	31-03-2023	464000.00	31-03-2023	464000.00	0.00
	GRAND TOTAL	589000.00	0.00	589000.00	0.00		589000.00		589000.00	0.00

DETAILS OF CB ON INVESTMENT & Comments :

Details of Investment As on 31.03.2023 (Plus Two General Cash Book)

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	CUTTACK GRAMYA BANK-164393	09.11.09	100000.00	7.50%	09.11.19	100000.00	Pledged to UU
2	SBI-3778912 6171	03.07.18	25000.00	6.75%	03.07.20	48825.00	Pledged to CHSE
	TOTAL		125000.00			148825.00	

Details of Investment As on 31.03.2023 (Plus Three General Cash Book)


SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	PNB-322500 5300050102	01.12.15	3000.00	6.25%	01.12.25	3000.00	Pledged to Principal
2	PNB-322500 2700000272	08.05.15	350000.00	8.25%	08.05.25	350000.00	Pledged to UU
3	SBI-3778915 1277	03.07.18	100000.00	6.75%	03.07.28	195300.00	Pledged to UU
4	SBI-3778911 6118	03.07.18	1000.00	6.75%	03.07.28	1953.00	Pledged to Principal
5	SBI-3838153 6273	08.04.19	10000.00	6.80%	08.04.20	10698.00	Pledged to Principal
	TOTAL		464000.00			560951.00	
	GRAND TOTAL		589000.00			709776.00	

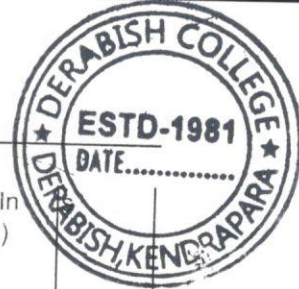
The principal is suggested to make renewal the FDR's and be produced to next Audit for verification.

PARA: 8 ADVANCE

Derabish College, Derabish - 2022-2023

Sino	Advanc	Cashbo	Advanc	Advanc	Total(In	Advanc	Advanc	Advanc	Advanc	Advanc	Differen	Remark
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 Principal
 DERABISH COLLEGE

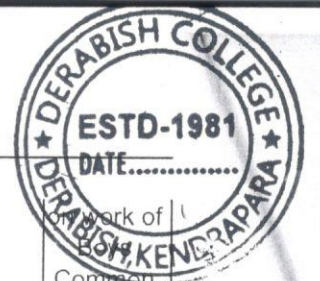


	Outstanding as on (DD MM YYYY)	Account Name	Outstanding (In Rs:)	Paid during the Year under Audit (In Rs:)	(Rs.)	Adjusted during the Year under Audit (In Rs:)	Outstanding as per (DD MM YYYY) Audit	Outstanding Audit (In Rs:)	Outstanding as per (DD MM YYYY) Cash Book	Outstanding Cash Book (In Rs:)	Balance (In Rs:)
1	01-04-2022	World Bank Cash Book	728700.00	0.00	728700.00	0.00	31-03-2023	728700.00	31-03-2023	728700.00	0.00
2	01-04-2022	Plus Two General cash Book	183000.00	55000.00	188500.00	183000.00	31-03-2023	55000.00	31-03-2023	55000.00	0.00
3	01-04-2022	Plus Three General Cash Book	0.00	99116.00	99116.00	75741.00	31-03-2023	23375.00	31-03-2023	23375.00	0.00
GRAND TOTAL			911700.00	154116.00	927116.00	190574.00		736537.50		736537.50	0.00

Comments :

YEAR	Amount
2021-22	7287000.00
2022-23	78375.00
TOTAL	7365375.00

Sl.No.	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
	2021-22								
1	Pravakar Behera, Clerk	15000.00	11.03.22	0.00	15000.00	10.10.22	15000.00	0.00	Exam
2	Pravakar Behera, Clerk	15000.00	11.03.22	0.00	15000.00	10.10.22	15000.00	0.00	Exam
3	Pledge To	1800000.00	23.04.21	0.00	1800000.00	08.06.22	1800000.00	0.00	Constructi



	Executive Engineer, Kendrapara	00			00		00		Work of Common Room
	2022-23								
4	Pravakar Behera, Clerk	0.00	03.03.23	30000.00	30000.00	-	0.00	30000.00	Exam
5	Pravakar Behera, Clerk	0.00	30.01.23	25000.00	25000.00	-	0.00	25000.00	Exam
	Total	1830000.00		55000.00	1885000.00		1830000.00	55000.00	

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

Sl.No.	Name and Designation	OB as on 01.04.2022	Date of Payment	Advance paid during the year 2022-23	Total	Date of Adjustment	Advance Adjusted during the year 2022-23	Outstanding of Advances as on 31.03.2023	Purpose
	2022-23								
1	Dhaneswar Nayak, Lect in Odia	0.00	04.04.23	1700.00	1700.00	08.04.22	1700.00	0.00	Exam
2	Pravakar Behera, Clerk	0.00	08.04.22	12000.00	12000.00	03.02.23	12000.00	0.00	Exam
3	Kishore Mallick, Lect in Odia	0.00	11.04.22	10000.00	10000.00	14.12.22	10000.00	0.00	SDTP
4	Kishore Mallick, Lect in Odia	0.00	12.04.22	7500.00	7500.00	30.04.22	7500.00	0.00	SDTP
5	Hrusikesh Das, Clerk	0.00	04.06.22	4000.00	4000.00	02.01.23	4000.00	0.00	Campus Clean
6	P Behera, Clerk	0.00	25.07.22	3566.00	3566.00	03.02.23	3566.00	0.00	Exam
7	Bidubhusan Pattanaik, Clerk	0.00	10.08.22	4000.00	4000.00	02.01.23	4000.00	0.00	Adm.
8	Biswajit kumar sahu, Lect in English	0.00	10.08.22	2400.00	2400.00	02.01.23	2400.00	0.00	F Day
9	Biswajit kumar sahu, Lect in English	0.00	29.08.22	3500.00	3500.00	01.02.23	3500.00	0.00	DSA



10	Muralidhar Jena, Lab attend	0.00	16.09.22	5075.00	5075.00	01.22.22	5075.00	0.00	
11	Sarat Chandra Prusty, PE T	0.00	13.12.22	20000.00	20000.00	01.01.23	20000.00	0.00	Sports
12	Guru Chandra Sethi, Lect in Soc.	0.00	23.12.22	2000.00	2000.00	02.01.23	2000.00	0.00	YRC
13	Pravakar Behera, Clerk	0.00	08.02.23	17550.00	17550.00	-	0.00	17550.00	Exam
14	Sarat Chandra Ghadei,	0.00	17.02.23	5825.00	5825.00	-	0.00	5825.00	Exam
	Total	0.00		99116.00	99116.00		75741.00	23375.00	
Statement Showing Details of Outstanding Advance as on 31.03.2022 (World Bank Cash Book)									
Sl.No.	Name and Designation	OB as on 01.04.2021	Date of Payment	Advance paid during the year 2021-22	Total	Date of Adjustment	Advance Adjusted during the year 2021-22	Outstanding of Advances as on 31.03.2022	Purpose
	2021-22								
1	Pledge To Executive Engineer, Kendrapara	7287000.00	30.03.22	0.00	7287000.00	-	0.00	7287000.00	Construction Work
		7287000.00		0.00	7287000.00		0.00	7287000.00	
		9117000.00		154116.00	9271116.00		1905741.00	7365375.00	

PARA: 9 GRANTS

Derabish College, Derabish - 2022-2023

Sino	Grants Outstanding as on	Grants Outstanding (In Rs:)	Grants Received during the	Total(In Rs:)	Grants Spent during the	Grants unspent as on (DD MM)	Grants unspent (In Rs:)	Remarks



	(DD MM YYYY)		Year under Audit(In Rs:)		Year under Audit(In Rs:)	YYYY)		
1	01-04-2022	0.00	21715977.00	21715977.00	21715977.00	31-03-2023	0.00	GIA Salary
2	01-04-2022	994240.00	11028958.00	12023198.00	11028958.00	31-03-2023	994240.00	GIA-17 Salary
3	01-04-2022	1800000.00	0.00	1800000.00	1619877.00	31-03-2023	180123.00	Fani Grant
4	01-04-2022	8004417.00	0.00	8004417.00	0.00	31-03-2023	8004417.00	World Bank
	GRAND TOTAL	10798657.00	32744935.00	43543592.00	34364812.00		9178780.00	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2023

YEAR	AMOUNT
Up to 2017-18	994240.00
2018-19	0.00
2019-20	0.00
2020-21	897540.00
2021-22	7287000.00
TOTAL	9178780.00

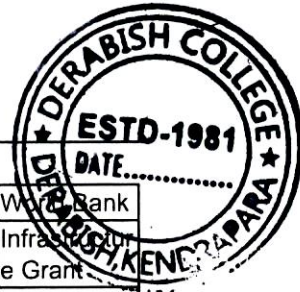
Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Derabish College, Derabish - 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	2519535.40	0.00	2519535.40	0.00	31-03-2023	2519535.40	UGC

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DERABISH COLLEGE



2	01-04-2022	9669524.00	0.00	9669524.00	0.00	31-03-2023	9669524.00	Work Bank
3	01-04-2022	0.00	1619877.00	1619877.00	1619877.00	31-03-2023	0.00	Infrastructure Grant
GRAND TOTAL		12189059.40	1619877.00	13808936.40	1619877.00		12189059.40	

Comments :			
Year wise break-up of UC outstanding As on 31.03.2023			
Year	Amount		
2014-15	302000.00		
2015-16	884760.00		
2016-17	0.00		
2017-18	1132775.40		
2018-19	627801.00		
2019-20	912113.00		
2020-21	8294124.00		
2021-22	35486.00		
TOTAL	12189059.40		
DETAILS OF UC SUBMITTED 2022-23			
Letter No/Date	Amount	Purpose	Sent to
1595/08.06.22	1619877	Fani Grant	DHE
TOTAL	1619877		
<p>It may be noticed from the above table that Rs. 12189059.40 was outstanding towards UC for submission as on 31.03.2021. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.</p>			

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

We have verified the books of accounts and other related register along with the vouchers and supporting evidence maintained by the college for the year 2020-21 and found that all are in order. There is no misappropriation and defalcation has been noticed.

PARA: 12 LOSS OF STOCK & STORE



12.1 -

We have verified all the stock register maintained by the college in respect of library books, stationery and forms etc. and found that all are in order and no loss of stocks or store has been noticed during the year in audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract position of Fees and Fines

Position of fees & Fines

Abstract Position of Fees & Fines Collected and deposited during

22-23 is furnished below:

Opening Balance as on 1.4.2022	207082.00
fees & Fines Collected	68108.00
Total	275190.00
Deposited	211960.00
Balance to be Deposit As on 31.03.2023	63230.00

From the above statistic it would be seen that a sum of Rs 63230.00 was outstanding for deposit towards fees & fines as on 31.03.2023 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.63230.00 is held under objection.

Details of deposit of Fees and Fines

Ch No./Date	Amount(Rs.)	Treasury
42/15.12.22	98060.00	Kendrapara
41/15.12.22	113900.00	Kendrapara
Ttal	211960.00	



The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the register the actual amount due for collection towards fees and fines during the year 2022-23 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees.

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

DCB Position Of Fees & Fines is furnished Below (2022-23):-				
(A) Position of Tuition fees:				
CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year,Arts	101	101 X 8	808.00	9696.00
.+2 2nd year Arts	113	113 X 8	904.00	10848.00
.+2 1st year Science	52	52 X 9	468.00	5616.00
.+2 2nd year Science	59	59 X 9	531.00	6372.00
.+3 1st year Arts	62	62 X 9	558.00	6696.00
.+3 2nd year Arts	53	53 X 9	477.00	5724.00
.+3 3rd year Arts	38	38 X 9	342.00	4104.00
.+3 1st year Sci.	19	19 X 10	190.00	2280.00
.+3 2nd year Sci	29	29 X 10	290.00	3480.00
.+3 3rd year Sci.	23	23 X 10	230.00	2760.00
TOTAL	549		4798.00	57576.00
(B) Position of admission fees (2022-23)				
CATEGORY	TOTAL	Admission.fee per stream	Total TF per month	
.+2 1st year,Arts	213	213 X 8	1704.00	
.+2 2nd year Arts	198	198 X 8	1584.00	
.+2 1st year Science	123	123 X 9	1107.00	
.+2 2nd year Science	107	107 X 9	963.00	
.+3 1st year Arts	161	161 X 9	1449.00	
.+3 2nd year Arts	152	152 X 9	1368.00	
.+3 3rd year Arts	103	103 X 9	927.00	
.+3 1st year Sci.	37	37 X 10	370.00	
.+3 2nd year Sci	54	54 X 10	540.00	
.+3 3rd year Sci.	52	52 X 10	520.00	
TOTAL	1200		10532.00	
TOTAL A +B	68108.00			



PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of development fund Expenditure

Details of Development during the year 2022-23		
SL No	Purpose	Amount(Rs.)
1	Management Salary	833182.00
2	Contactual Salary	599260.00
3	Bank charges	975.00
4	Printing & Xerox	53540.00
5	Refreshment	13500.00
6	✓ Electry bill	27351.00
7	Repair & maintenance	239667.00
8	TA	18260.00
9	Internet Charges	83120.00 ✓
10	Electrical Material	30274.00 ✓
11	✓ Telephone Bill	12111.00
12	News Paper	7620.00
17	Refund of Admission Fees	334258.00
18	✓ Purchase of Furniture	81538.00 ✓
20	EPF Charges	4011110.00
23	✓ Office Stationary	21450.00
24	Contigency	28120.00
25	EPF(Employer Share)	420886.00
26	EPF(Adm. Charges)	16836.00
	Total	6833058.00

while checking the Expenditure in course of Audit for the year 2022-23 it was revealed that the expenditure has made properly and payment made vide proper bill and voucher.

14.2 - Irregular payment of Rs.18,54,786.00 to E P F Commissioner.

It is seen from Para No- 14 that a sum of Rs.40,11,110.00 /- has been paid to E P F Commissioner. No details has been furnished in favour of the payment. Necessary details of the payment with year and the name of the employees and the outstanding amount may be furnished to regularise the expenditure . The expenditure can not be acceptable unless the details are furnished . Till than Rs . 40,11,110.00 /- is held under objection .



PARA: 15 AUDIT ON WORKS

15.1 - Details of construction work

From Scrutiny it comes to notice that an amount of Rs.18,00,000.00 was paid to Executive Engineer, Kendrapara towards construction of New Building. An amount of Rs16,19,877.00 has been utilised by the Executive Engineer, Kendrapara towards construction of new building rest of amount Rs1,80,123.00 is refunded to the college during the F.Y.2022-23.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No Separate Scheme is Running in the college.

PARA: 18 MISCELLANEOUS

18.1 - Abstract position of Student Strength

STUDENT STRENGTH 2022-23									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	+2 1ST YEAR ARTS	256	101	44	46	22	0	0	213
2	+2 2ND YEAR ARTS	256	113	39	34	12	0	0	198
3	+2 1st YEAR SCIENCE	128	52	46	12	13	0	0	123
4	+2 2ND YEAR SCIENCE	128	59	37	5	6	0	0	107
5	+3 1ST	192	62	67	14	17	0	1	161



	YEAR ARTS								
6	+3 2ND YEAR ARTS	192	53	70	18	11	0	0	152
7	+3 3RD YEAR ARTS	192	38	50	8	7	0	0	103
8	+3 1ST YEAR SCIENCE	64	19	16	2	0	0	0	37
9	+3 2ND YEAR SCIENCE	64	29	20	3	2	0	0	54
10	+3 3RD YEAR SCIENCE	64	23	26	2	1	0	0	52
	TOTAL	1536	549	415	144	91	0	1	1200

18.2 - Abstract position of Staff Strength

Staff Position 2022-23						
Teaching Staff						
Sl No.	Subject	Sanction Post	Staff in Position			
			GIA	GIA-17	Contractual	MP
1	English	2	1	1	0	0
2	Odia	4	2	2	0	0
3	History	2	1	1	0	0
4	Pol. Science	3	2	1	0	0
5	Economics	2	1	1	0	0
6	Sociology	1	0	1	2	0
7	Education	3	0	2	0	1
8	Physics	1	1	0	1	0
9	Chemistry	2	2	0	1	0
10	Mathematics	1	1	0	1	0
11	Botany	1	1	0	1	0
12	Zoology	0	0	0	4	0
	TOTAL	22	12	9	10	1
Non-Teaching Staff						
Sl No.	Designation	Sanction Post	Staff in Position			
			GIA	GIA-17	Contractual	MP

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1	Jr. Clerk	5	2	2	0	0
2	Peon	4	2	2	0	0
3	DEO	0	0	0	2	0
4	Gardener	1	0	1	0	0
5	Library Attendant	1	1	0	0	0
6	Sweeper	0	0	0	0	0
7	Lady Attendant	1	1	0	0	0
8	Lab Bearer	8	0	0	0	8
9	Lab Attd	2	2	0	0	0
10	Watchman	1	0	0	0	1
11	PET	1	1	0	0	0
12	Demon	2	2	0	0	0
13	Lib Asst	1	0	1	0	0
	TOTAL	27	11	6	2	10

18.3 - Abstract position of GIA Salary during the F.Y.2022-23

Details Of GIA Salary Statement For The Year 2022-23							
SI No.	Name & Designation	Gross Salary	GPF/NPS	IT	PT	Total deduction	Net Payment
1	Debabrata Nayak, Sr. Lect. In Bot.	1592598.00	240000.00	132506.00	2500.00	375006.00	1217592.00
2	Aswini Kumar Prusty, Sr. Lect. In Phys.	1592598.00	240000.00	179371.00	2500.00	421871.00	1170727.00
3	Bikram Kumar Mohanty, Sr. Lect. In Chem.	1584901.00	204000.00	186639.00	2500.00	393139.00	1191762.00
4	Lokanath Giri, Sr. Lect. In Eng.	1459290.00	70000.00	88000.00	2400.00	160400.00	1298890.00
5	Santanu Kumar Mati, Sr. Lect. In Pol.Sc.	1546516.00	360000.00	183090.00	2500.00	545590.00	1000926.00
6	Sandeep	871187.00	25865.00	18168.00	2500.00	46533.00	824654.00

[Signature]
Principal
DERABISH COLLEGE



	Bal, Lect. In Pol.Sc.						
7	Kishor Chandra Mallik, Lect. In Odia	871187.00	25865.00	0.00	2500.00	28365.00	842822.00
8	Sanjukta Sethi, Lect. In Eco.	871187.00	25865.00	0.00	2500.00	28365.00	842822.00
9	Rudrangi Pat tanayak, Lect. In Hist.	871187.00	25865.00	21192.00	2500.00	49557.00	821630.00
10	Swarnalata Mishra, Dem on in Chem.	1203275.00	180000.00	60000.00	2500.00	242500.00	960775.00
11	Sarat Chandra Prusty, PET	1203275.00	120000.00	60000.00	2500.00	182500.00	1020775.00
12	Pravakar Behera, Jr. Clerk	690750.00	145000.00	0.00	2500.00	147500.00	543250.00
13	Hrusikes Das, Jr. Clerk cum Typist	690750.00	145000.00	0.00	2500.00	147500.00	543250.00
14	Ananta Kishor Bhuyan, Lib Attendant	624250.00	60000.00	0.00	2500.00	62500.00	561750.00
15	Basudev Rout, Lab attendant	623998.00	180000.00	0.00	2500.00	182500.00	441498.00
16	Padmanav Rout, Peon	590850.00	120000.00	0.00	2500.00	122500.00	468350.00
17	Bhaskar Chandra Pradhan, Peon	200472.00	0.00	0.00	800.00	800.00	199672.00
18	Tulasi Behera, Lady attendant	590850.00	10000.00	0.00	2500.00	12500.00	578350.00
19	Ranjan Kumar Panda, Lab Attendant	607112.00	96000.00	0.00	2500.00	98500.00	508612.00
20	Sarat Chandra Rout, Demon in Physics	1203275.00	120000.00	60000.00	2500.00	182500.00	1020775.00
21	Bhakti Prasad	1110066.00	120000.00	60000.00	2500.00	182500.00	927566.00



	Rath, Demon in Biology						
22	Jyotirmayee Behera, Lect in math	579206.00	43285.00	0.00	2500.00	45785.00	533421.00
23	Pramod kumar Das, Lect in Odia	537197.00	52644.00	0.00	2500.00	55144.00	482053.00
	TOTAL	21715977.0 0	2609389.00	1048966.00	55700.00	3714055.00	18001922.0 0

18.4 - Abstract position of GIA-17 Salary during the F.Y.2022-23

Details of GIA-17 salary statement during the Year 2022-23				
SL NO	NAME & DESIGNATION	Gross Salary	PT	NET PAYBLE
1	DR.KISHORE KUMAR BEDANTA- LECT IN EDN	909972.00	2500.00	907472.00
2	SANJAY KU MISHRA- LECT IN ECO	909972.00	2500.00	907472.00
3	BISWAJIT KUMAR SAHOO-LECT IN ENG	909972.00	2500.00	907472.00
4	NAGENDRANATH PANI- LECT IN HIST	909972.00	2500.00	907472.00
5	PRANGYA PATTANAİK- LECT IN ODIA	909972.00	2500.00	907472.00
6	DHANESWAR NAYAK- LECT IN ODIA	909972.00	2500.00	907472.00
7	BRUNDABANDAS- LECT IN POL.SC	909972.00	2500.00	907472.00
8	GURU CHARAN SETHI- LECT IN .SOCIO	909972.00	2500.00	907472.00
9	BIDHUBHUSAN PAT TANAİK-JR.CLERK	454848.00	2500.00	452348.00
10	NARAYAN CHANDRA BARIK- JR.CLERK	224922.00	1200.00	223722.00
11	S.K DABIRUDDIN- PEON	425328.00	2500.00	422828.00



12	BANAMBAR MALIK- GARDENER	425328.00	2500.00	422828.00
13	MAMATA SATAPATHY- ASST.LIB	883456.00	2500.00	880956.00
14	ASHOK KUMAR DAS- LIB.PEON	425328.00	2500.00	422828.00
15	Kishore Kumar Badanta, Lect in Education	909972.00	2500.00	907472.00
	Total	11028958.00	36200.00	10992758.00

18.5 - Abstract position of Management Salary during the F.Y.2022-23

Details of Management Salary Statement 2022-23		
SI No	Name/Designation	Gross Salary
1	Kishor Ranjan Kar, jr clerk	72530.00
2	Muralidhar Jena, Lab Bearer	64500.00
3	Tapan Kumar Rout, Lab Bearer	10150.00
4	Nilamani Behera, Lab Bearer	64650.00
5	Kshirod Chandra Lenka, Lab Bearer	64650.00
6	Bhagaban Singh, Lab Bearer	64650.00
7	Mathurananda Samal, Lab Bearer	64650.00
8	Umesh Chandra Patra, Lab Bearer	64650.00
9	Sarat Chandra Ghadei, Watchman	64650.00
10	Bhajahari Sandha, Lab Bearer	64650.00
11	Raghunath Sahoo, lect in Education	79500.00
12	Padma Bahadur, Watchman	74381.00
13	Manas Ranjan Singh, DEO	19833.00
14	Umesh Patra, Sweeper	54338.00
15	Priyanka Mishra	5400.00
	Total	833182.00

18.6 - Abstract position of Contractual Salary during the F.Y.2022-23

Details of Contractual Salary Statement 2022-23		
SI No	Name/Designation	Gross Salary
1	Pratima Swain, Lect in Sociology	78384.00



2	Ardendu Sekhar Mallick, Lect in Zoology	29420.00
3	Abinash Behera, lect in Chemistry	76900.00
4	Abhijit Pradhan, lect in Physics	78384.00
5	Subash Chandra Mishra, Lect in Mathematics	29420.00
6	Tapaswini Rath, Demon in Botany	63583.00
7	Sharat Kumar Samal, DEO	63583.00
8	Manas Ranjan Sing, DEO	43750.00
9	Subhasini Mishra, Lect in Botany	78384.00
10	Priyanka Mishra, Lect in Zoology	12000.00
11	Chinmaya Behera, Lect in Soc	23000.00
12	Subhashree Behera, Lect in Zoology	22452.00
	Total	599260.00

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

19.1 - GPF

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

19.2 - Details of EPF deposit during the period of Audit

Details of EPF Deposit During 2022-2023						
Sl. No.	Date of Deposite	Wage of Month	Employer's Share	Employee's Share	Admin Charges	TOTAL
1	12.05.22	July-21	23276.00	22343.00	931.00	46550.00
2	12.05.22	August-21	23276.00	22343.00	931.00	46550.00
3	12.05.22	September-21	23276.00	22343.00	931.00	46550.00
4	12.05.22	October-21	23276.00	22343.00	931.00	46550.00
5	12.05.22	November-21	23276.00	22343.00	931.00	46550.00
6	12.05.22	December-21	24033.00	23075.00	961.00	48069.00
7	12.05.22	January-22	24033.00	23075.00	961.00	48069.00
8	12.05.22	February-22	24033.00	23075.00	961.00	48069.00
9	12.05.22	March-22	24033.00	23075.00	961.00	48069.00
10	12.05.22	April-22	24033.00	23075.00	961.00	48069.00
11	28.08.22	May-22	24033.00	23075.00	961.00	48069.00



12	28.08.22	June-22	22765.00	21857.00	911.00	45533.00
13	20.09.22	July-22	22765.00	21857.00	911.00	45533.00
14	20.09.22	August-22	22765.00	21857.00	911.00	45533.00
15	15.10.22	September-22	22765.00	21857.00	911.00	45533.00
16	09.12.22	October-22	22765.00	21857.00	911.00	45533.00
17	14.02.23	November-22	22765.00	21857.00	911.00	45533.00
18	14.02.23	December-22	23718.00	22769.00	949.00	47436.00
TOTAL			420886.00	404076.00	16836.00	841798.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - General Remarks

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985.

20.2 - General Observation detecting during the period 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 12303064.80 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 Surchargeable(In Rs)	Amount Embezzlement(In Rs)	Amount Other cases(In Rs)	Remarks



		Rs:)				
1	4.1	0.00	941724.80	0.00	0.00	0.00
2	8.1	0.00	7287000.00	0.00	0.00	0.00
3	13.1	0.00	63230.00	0.00	0.00	0.00
4	14.2	0.00	4011110.00	0.00	0.00	0.00
Total		0.00	12303064.80	0.00	0.00	0.00

Spot Recovery

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

Audit Certificate

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

		Rs:)				
1	4.1	0.00	941724.80	0.00	0.00	0.00
2	8.1	0.00	7287000.00	0.00	0.00	0.00
3	13.1	0.00	63230.00	0.00	0.00	0.00
4	14.2	0.00	4011110.00	0.00	0.00	0.00
Total		0.00	12303064.80	0.00	0.00	0.00

Spot Recovery

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

Audit Certificate

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



[Signature]
Principal
DERABISH COLLEGE



DERABIS COLLEGE, DERABISH (DIST-KENDRAPARA)

CERTIFICATE NO-1

Certified that the salaries of direct payment staff of The College mentioned in the statement of accounts were actually paid to them out of Govt. of Odisha, Treasury and the management staff of the college mentioned in the statement of accounts were paid out of college development fund.

CERTIFICATE NO-2

Certified that the enhanced DA from time to time as per the rules of State govt. Odisha for the academic session 2021-22 has been paid out of Govt. treasury there is no dues on this head is pending yet.

CERTIFICATE NO-3

Certified that the expenditure of provident fund contribution and contribution to the gratuity fund has been incurred at the prescribed rates and already approved by the University and Government from time to time.

CERTIFICATE NO-4

Certified that there are no sundry creditors, outstanding payments, credit purchases merges in the expenditure of the college during the year 2021-22.




Principal
DERABISH COLLEGE

District Audit Office, LFA, JAJPUR AT/PO- Sunguda CHANDIKHOL
CHHAK Chandikhol Dist - Jajpur
Phone No.: Not Provided, E-mail: daolfajajpur@gmail.com

Order No: 1996


Date: 29.03.2023

Accounts Review Report Approval Certificate

Certified that the Accounts Review Report on the accounts of the college: **DERABISH COLLEGE, DERABISH**, Address : **DERABISH** For the years **2021-2022** Submitted by the C.A. firm : **MANOJ CHOUDHURY & ASSOCIATES-327294E** Office Address : is in order.

The said Report bearing No.696461/AR/2022-2023-JAJPUR is hereby approved.

Date :29-03-2023


(TRILOCHAN OJHA)
District Audit Officer,
Local Fund Audit, JAJPUR

Memo No: 1997 Dated: 29.03.2023

Copy submitted to the Director, Local Fund Audit / the Principal, **DERABISH COLLEGE, DERABISH, DERABISH / MANOJ CHOUDHURY & ASSOCIATES-327294E**, for information and necessary action.


(TRILOCHAN OJHA)
District Audit Officer,
Local Fund Audit, JAJPUR

*This certificate is valid only if the respective District Audit Officer has signed with his/her seal.



Audit Report No:-696461/AR/2022-2023-JAJPUR

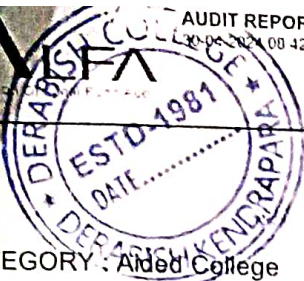


AUDIT REPORT

On the Accounts of
Derabish College, Derabish
for
2021-2022

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, JAJPUR


Principal
DERABISH COLLEGE



LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 696461/AR/2022-2023-JA JPUR

Derabish College, Derabish, District:-KENDRAPARA

PARA: 1 TITLE SHEET

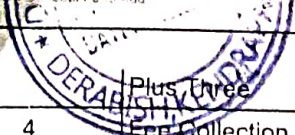
1	Name of the Institution :	Derabish College, Derabish
2	Year of Accounts under Audit :	2021-2022
3	Name of the Local Authority during the year of A/Cs :	DR DEBABRATA NAYAK, READER IN BOTANY, PRINCIPAL IC FROM 31.01.20 TO CONTINUING DATE.
	Name of the Local Authority at the time of Audit :	DR DEBABRATA NAYAK, READER IN BOTANY, PRINCIPAL IC FROM 31.01.20 TO CONTINUING DATE.
4	Duration of Audit :	05-12-2022 To 05-01-2023 (Mandays Consumed :-)
5	Name of the Auditors :	MANOJ CHOUDHURY & ASSOCIATES 327294E - Lead Auditor
6	Name of the Reviewing Officer :	DIBAKAR BARIK (Officer On Special Duty)
7	Entry Conference Date :	
8	Exit Conference Date :	
9	Name of the District Audit Officer :	TRILOCHAN OJHA
10	Date of approval of report by District Audit Officer :	29-03-2023

Para 1.1 :- 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		
Derabish College, Derabish							0		

PARA: 2 PHYSICAL VERIFICATION

Sino	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Service Postage Stamps	05.12.22	NIL	NIL	NA	No Discrepancies
2	Measurement Books	05.12.22	NIL	NIL	NA	No Discrepancies
3	Fee Collection Receipt Book	05.12.22	4 PCS	4 PCS	33	No Discrepancies



4	Plus Three Fee Collection Receipt Book Plus Two	05.12.22	2 PCS	2 PCS	32	No Discrepancies
5	Cash in hand plus Three General Cash Book	05.12.22	301.80	301.80	245	No Discrepancies
6	Cash in hand plus Two General Cash Book	05.12.22	0.0	0.00	216	No Discrepancies

Comments

The physically verification of CASH IN HAND (liquid cash) Plus Two & Plus Three General Cash Book for the year 2022-23 Derabish College, Derabish was found cash of Rs.0.00 & Rs.301.80 which is recorded as Rs 0.00 & Rs.301.80 in the same Plus Two & Plus Three General Cash Book as on 05.12.22.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) 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 05.12.22.

Further, non-conduction of Physical verification by the Principal. As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal. being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at least once in the financial year 2021-22. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the missutilization and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
S/no	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.

Principal
DERABISH COLLEGE



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
C : List of Records/Registers not Maintained	
Slno	List Records/Register
1	H.S.S. cash book
2	Construction cash book
D : List of Records/Registers not Required	
Slno	List Records/Register
1	Acquittance roll of scholarship

Comments

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

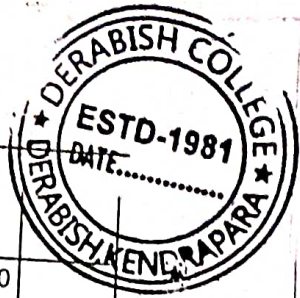
1. Construction Cash Book
2. Property Register

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Derabish College, Derabish - 2021-2022

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance (In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	UGC	01-04-2	211677	6253.0	217930	68.00	31-03-2	217862	31-03-2	217862	0.00	



	Cash Book	021	.14	0	.14		022	.14	022	.14	
2	Plus Three SAMS Cash Book	01-04-2021	9929.15	16122.00	26051.15	12318.00	31-03-2022	13733.15	31-03-2022	13733.15	0.00
3	Plus Two SAMS Cash Book	01-04-2021	13747.00	28658.00	42405.00	68.00	31-03-2022	42337.00	31-03-2022	42337.00	0.00
4	World Bank Cash Book	01-04-2021	846102.50	731575.60	816185.85	32486.00	31-03-2022	812937.25	31-03-2022	812937.25	0.00
5	YRC Cash Book	01-04-2021	24031.00	648.00	24679.00	2200.00	31-03-2022	22479.00	31-03-2022	22479.00	0.00
6	NSS Cash Book	01-04-2021	8989.00	11722.00	20711.00	13900.00	31-03-2022	6811.00	31-03-2022	6811.00	0.00
7	Plus Two General Cash Book	01-04-2021	410789.74	214411.50	625201.24	191656.70	31-03-2022	433544.57	31-03-2022	433544.57	0.00
8	Plus Three General Cash Book	01-04-2021	729623.34	310373.36	383335.70	283371.05	31-03-2022	999646.49	31-03-2022	999646.49	0.00
	GRAND TOTAL		12518606.89	40560610.60	53079217.49	30314712.00		22764505.49		22764505.49	0.00

Comments

Cash Book Wise details of Closing Balance As on 31.03.2022

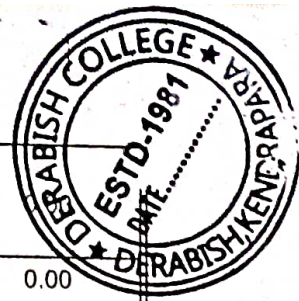
S.I.no	Cash Book	In Cash	In Bank	In FDR	In Advance	Total
1	PLUS TWO GENERAL	0.00	4210445.76	125000.00	0.00	4335445.76
2	PLUS THREE GENERAL	301.80	7705163.14	464000.00	1830000.00	9999464.94
3	PLUS TWO SAMS	0.00	42337.00	0.00	0.00	42337.00
4	PLUS THREE SAMS	0.00	13733.15	0.00	0.00	13733.15



5	UGC	0.00	217862.14	0.00	0.00	217862.14
6	World Bank	0.00	839372.50	0.00	7287000.00	8126372.50
7	YRC	0.00	22479.00	0.00	0.00	22479.00
8	NSS	0.00	6811.00	0.00	0.00	6811.00
	TOTAL	301.80	13058203.69	589000.00	9117000.00	22764505.49

Statement Showing Details of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2021-22

SI No	Head of Account	OB As on 01.04.21	Receipt during the Year 2021-22	Total	Expenditure during the year 2021-22	CB as on 31.03.2022
I	Govt Grant (Recurring)					
1	GIA Salary	0.00	19843247.00	19843247.00	19843247.00	0.00
2	BG Salary	994240.00	7219469.00	8213709.00	7219469.00	994240.00
	Total	994240.00	27062716.00	28056956.00	27062716.00	994240.00
II	World Bank Cah book					
1	IDP Grant	752903.00	7287000.00	8039903.00	35486.00	8004417.00
2	Bank Interest/ Charges	87799.50	28756.00	116555.50	0.00	116555.50
3	Security Money	5400.00	0.00	5400.00	0.00	5400.00
	Total	846102.50	7315756.00	8161858.50	35486.00	8126372.50
III	UGC Grant(U. G.C.Cash book)					
1	Books ,journal & Equipment	0.00	0.00	0.00	0.00	0.00
2	Bank interest/ Charges	211677.14	6253.00	217930.14	68.00	217862.14
3	M.R.P	0.00	0.00	0.00	0.00	0.00
4	U.G.C.Seminar	0.00	0.00	0.00	0.00	0.00
5	Entry in Service(Recurring)	0.00	0.00	0.00	0.00	0.00
6	Entry in Service(Non Recurring)	0.00	0.00	0.00	0.00	0.00
7	Remedial(Recurring)	0.00	0.00	0.00	0.00	0.00
8	Remedial(Non Recurring)	0.00	0.00	0.00	0.00	0.00



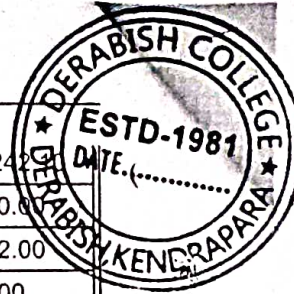
9	Merged Scheme	0.00	0.00	0.00	0.00	
10	Unclassified Balance	0.00	0.00	0.00	0.00	0.00
	Total	211677.14	6253.00	217930.14	68.00	217862.14
	Other Than grant					
1	FANI grant	1800000.00	0.00	1800000.00	0.00	1800000.00
	Total	1800000.00	0.00	1800000.00	0.00	1800000.00
IV	Internal Sources					
A	Fees and fines	142684.00	64398.00	207082.00	0.00	207082.00
	Total	142684.00	64398.00	207082.00	0.00	207082.00
B	Students Fund					
1	Athletic fund	46719.00	21450.00	68169.00	11192.00	56977.00
2	College calender	181928.00	42120.00	224048.00	0.00	224048.00
3	College Exam	131363.00	64230.00	195593.00	25120.00	170473.00
4	D.S.A	64650.00	25120.00	89770.00	23000.00	66770.00
5	Dramatic Society	18020.00	0.00	18020.00	0.00	18020.00
6	Red Cross	23995.00	0.00	23995.00	0.00	23995.00
7	Laboratory development	829513.00	35120.00	864633.00	331612.00	533021.00
8	identy card/library card	90724.00	17230.00	107954.00	8420.00	99534.00
9	library improvement	437130.00	85420.00	522550.00	0.00	522550.00
10	laboratory caution money	219250.00	0.00	219250.00	0.00	219250.00
11	Magazine	115050.00	55120.00	170170.00	0.00	170170.00
12	Proctorials	107865.00	26120.00	133985.00	0.00	133985.00
13	Reading Room	11620.00	0.00	11620.00	0.00	11620.00
14	student safety insurance	74673.00	46230.00	120903.00	0.00	120903.00
15	Student Aid Fund	107755.00	0.00	107755.00	0.00	107755.00
16	College union	136125.00	0.00	136125.00	0.00	136125.00
17	college function	-6920.00	0.00	-6920.00	0.00	-6920.00
18	Games & Sports	181259.00	0.00	181259.00	0.00	181259.00



19	Medical Aid funds	41627.00	0.00	41627.00	0.00	41627.00
20	N.C.C	70965.00	11120.00	82085.00	0.00	82085.00
21	Admission /T.C.Fees	234806.00	0.00	234806.00	0.00	234806.00
22	seminar fees	723920.00	0.00	723920.00	0.00	723920.00
23	Electricity duties	2012.00	0.00	2012.00	0.00	2012.00
24	Flag day	143870.00	8420.00	152290.00	5700.00	146590.00
25	Election	49070.00	0.00	49070.00	0.00	49070.00
26	Silver Jublee	13085.00	0.00	13085.00	0.00	13085.00
27	syllabus fee	55950.00	1400.00	57350.00	1400.00	55950.00
28	inspection fees	11620.00	0.00	11620.00	0.00	11620.00
29	Dadhibaban sanman	11620.00	0.00	11620.00	0.00	11620.00
30	Annual repairing	-14257.00	0.00	-14257.00	0.00	-14257.00
31	Garden Work	11620.00	0.00	11620.00	0.00	11620.00
32	social service fees	66199.00	11720.00	77919.00	11720.00	66199.00
33	Arts/Commerce/Science Society	153635.00	36120.00	189755.00	0.00	189755.00
34	CLC Certificate fees	150608.00	0.00	150608.00	0.00	150608.00
35	Common Room	117060.00	29450.00	146510.00	0.00	146510.00
36	Corpus Fund	129640.00	25120.00	154760.00	0.00	154760.00
37	Cycle Stand	104780.00	32160.00	136940.00	0.00	136940.00
38	E-education & E-governance	463289.00	0.00	463289.00	0.00	463289.00
39	Faculty welfare	625020.00	65120.00	690140.00	0.00	690140.00
40	General Insurance	21857.00	0.00	21857.00	0.00	21857.00
41	Honors Fees	87300.00	0.00	87300.00	0.00	87300.00
42	Migration Fees	86020.00	64100.00	150120.00	64100.00	86020.00
43	NSS	49162.00	3200.00	52362.00	0.00	52362.00
44	CDC Fees	4770.00	2060.00	6830.00	1756.00	5074.00
45	Cultural Association	164195.00	0.00	164195.00	0.00	164195.00
46	CAF Fee	204802.00	0.00	204802.00	0.00	204802.00
47	YRC	17629.00	0.00	17629.00	0.00	17629.00
	TOTAL	6572593.00	708150.00	7280743.00	484020.00	6796723.00
C	CHSE/UNIVE					



1	CHSE works experience	5662.00	0.00	5662.00	0.00	5662.00
2	CHSE Registration	-100436.00	15750.00	-84686.00	29750.00	-114436.00
3	CHSE Affiliation	-5460.00	10000.00	4540.00	10000.00	-5460.00
4	CHSE Examination	85176.00	138120.00	223296.00	137522.00	85774.00
5	CHSE Syllabus	29695.00	1575.00	31270.00	2975.00	28295.00
6	CHSE/SPORTS/CULTURAL	133470.00	37800.00	171270.00	71400.00	99870.00
7	University Examination	246888.00	416120.00	663008.00	415097.00	247911.00
8	University/CHSE certificate	5700.00	52520.00	58220.00	52520.00	5700.00
9	University syllabus	30070.00	1030.00	31100.00	1805.00	29295.00
10	University Affiliation	-19953.00	0.00	-19953.00	0.00	-19953.00
11	University Registration	-11385.00	14420.00	3035.00	25270.00	-22235.00
12	University Games/Sports	67843.00	4120.00	71963.00	7220.00	64743.00
13	CHSE Processing fees	24000.00	0.00	24000.00	0.00	24000.00
14	University council fund	2900.00	0.00	2900.00	0.00	2900.00
15	UU/CHSE Recognition fees	-57935.00	2060.00	-55875.00	5160.00	-61035.00
16	Academic fees	185615.00	14175.00	199790.00	26775.00	173015.00
17	EMH Fees	102730.00	47250.00	149980.00	89250.00	60730.00
	Total	724580.00	754940.00	1479520.00	874744.00	604776.00
D	Miscellaneous					
1	College Development fees	-813623.80	4458577.00	3644953.20	1827475.00	1817478.20
2	CHSE centre Expenses	29369.00	0.00	29369.00	0.00	29369.00
3	Admission form	233920.00	0.00	233920.00	0.00	233920.00
4	Self defence	25250.00	0.00	25250.00	0.00	25250.00



5	Bank interest	1648888.50	132670.60	1781559.10	2317.00	1779242.20
6	Sale Proceeds	2000.00	0.00	2000.00	0.00	2000.00
7	Income Tax	1142.00	0.00	1142.00	0.00	1142.00
8	G.I.S of staff	0.00	0.00	0.00	0.00	0.00
9	TDS Refund	1460.00	0.00	1460.00	0.00	1460.00
10	Miscellaneous	108.00	0.00	108.00	0.00	108.00
11	House Rent	34510.00	0.00	34510.00	0.00	34510.00
12	Transferred to YRC A/C	-14350.00	0.00	-14350.00	0.00	-14350.00
13	Transferred from General Cash Book	14350.00	0.00	14350.00	0.00	14350.00
	Total	1163023.70	4591247.60	5754271.30	1829792.00	3924479.30
V	Other Cash Book:-					
1	PLUS TWO SAMS	13747.00	28658.00	42405.00	68.00	42337.00
2	PLUS THREE SAMS	9929.15	16122.00	26051.15	12318.00	13733.15
3	YRC	24031.00	648.00	24679.00	2200.00	22479.00
4	NSS	15999.40	11722.00	27721.40	13300.00	14421.40
	Total	63706.55	57150.00	120856.55	27886.00	92970.55
	GRAND TOTAL	12518606.89	40560610.60	53079217.49	30314712.00	22764505.49

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

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

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

Derabish College, Derabish - 2021-2022

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash	Difference(In Rs:)(A-B)	Remarks



					y)	Book(In Rs:) (B)		
1	PNB	322500010 0121447	31-03-2022	13733.15	31-03-2022	13733.15	0.00	Plus Two SAMS
2	PNB	322500010 056088	31-03-2022	42337.00	31-03-2022	42337.00	0.00	Plus Two SAMS
3	PNB	322500010 039188	31-03-2022	217862.14	31-03-2022	217862.14	0.00	UGC
4	PNB	322500010 0119789	31-03-2022	1239068.56	31-03-2022	1239068.56	0.00	Plus Two General
5	SBI	372585767 92	31-03-2022	2930115.20	31-03-2022	2930115.20	0.00	Plus Two General
6	OGB	401834003 002548	31-03-2022	41262.00	31-03-2022	41262.00	0.00	Plus Two General
7	PNB	322500010 007305	31-03-2022	350661.62	31-03-2022	350661.62	0.00	Plus Three General
8	SBI	113879673 06	31-03-2022	4962384.16	31-03-2022	4962384.16	0.00	Plus Three General
9	PNB	322500010 0119798	31-03-2022	425216.36	31-03-2022	425216.36	0.00	Plus three General
10	SBI	376620282 26	31-03-2022	1908778.00	31-03-2022	1908778.00	0.00	Plus Three General
11	SBI	376142481 04	31-03-2022	8126372.50	31-03-2022	839372.50	7287000.00	IDP
12	PNB	322500100 098792	31-03-2022	22479.00	31-03-2022	22479.00	0.00	YRC
13	PNB	322500010 0114827	31-03-2022	6811.00	31-03-2022	6811.00	0.00	NSS
14	OGB	410180100 003077	31-03-2022	58123.00	31-03-2022	58123.00	0.00	Plus Three General
	GRAND TOTAL			20345203.69		13058203.69	7287000.00	

Reconciliation		
Bank Reconciliation Statement as on 31.03.2022		
Note -01		
		Amount
SBI-37614248104		
Balance as per Cash Book		839,372.50
<i>ADD :- Cheque issued but not deposited into Bank</i>		
Ch No-180595 Dt-30.03.22	7,287,000.00	
Total		7,287,000.00
Balance as per Pass Book		8,126,372.50



PARA: 6 STOCK POSITION

Derabish College, Derabish - 2021-2022

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two library Books	3291	0	0	3291.00	3291	
2	Plus three Library Books	5054	1429	0	6483.00	6483	
3	UGC Library Books	1561	0	0	1561.00	1561	
4	World Bank Library Bokks	1394	0	0	1394.00	1394	

Comments

Details Of Stock Position As On 31.03.22							
S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	
1	Computer	19	0	0	19	19	
2	Printer	4	0	0	4	4	
3	XEROX MACHINE	2	0	0	2	2	
4	SCANNER	1	0	0	1	1	
5	REFRIGIRATOR	2	0	0	2	2	
6	Steel Almiraha	14	0	0	14	14	
7	AC	1	0	0	1	1	
8	GENERATOR	3	0	0	3	3	
9	COMPUTER TABLE	4	0	0	4	4	
10	COMPUTER CHAIR	4	0	0	4	4	
11	WATER COOLER	2	0	0	2	2	
12	FAX	1	0	0	1	1	



	MACHINE						
13	AQUAGUARD	2	0	0	2	2	
14	LOCKER	1	0	0	1	1	
15	PROJECTOR	1	0	0	1	1	
16	INVERTOR & Battery	4	2	0	6	6	
17	LAPTOP	3	0	0	3	3	
18	PHOTO COPIER	1	0	0	1	1	
19	LECTURER TABLE	4	0	0	4	4	
20	IRON RACK	1	0	0	1	1	
21	TABLE WITH DRAW	4	0	0	4	4	
22	STEEL CHAIR	9	0	0	9	9	
23	IRON BENCH AND DESK	100	0	0	100	100	
24	VIDEO CAMERA	1	0	0	1	1	
25	CCTV	17	0	0	17	17	
26	Fire extinguiser	3	0	0	3	3	
27	Stablizer	1	0	0	1	1	
28	Book Case	2	0	0	2	2	

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2020-21 as required under 119 of GFR and Article 203 of Education Code.

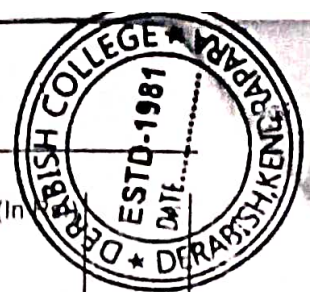
However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

PARA: 7 INVESTMENT

Derabish College, Derabish - 2021-2022

Sno	Opening	Opëning	Amount	Total(In	Amount	Closing	Closing	Closing	Closing	Differenc	Remarks
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(Signature)
Principal
DERABISH COLLEGE



	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
1	01-04-2021	125000.00	0.00	125000.00	0.00	31-03-2022	125000.00	31-03-2022	125000.00	0.00
2	01-04-2021	464000.00	0.00	464000.00	0.00	31-03-2022	464000.00	31-03-2022	464000.00	0.00
	GRAND TOTAL	589000.00	0.00	589000.00	0.00		589000.00		589000.00	0.00

DETAILS OF CB ON INVESTMENT & Comments :

Details of Investment As on 31.03.2022 (Plus Two General Cash Book)

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	CUTTACK GRAMYA BANK-164393	09.11.09	100000.00	7.50%	09.11.19	100000.00	Pledged to UU
2	SBI-37789126171	03.07.18	25000.00	6.75%	03.07.20	48825.00	Pledged to CHSE
	TOTAL		125000.00			148825.00	

Details of Investment As on 31.03.2022 (Plus Three General Cash Book)

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	PNB-3225005300050102	01.12.15	3000.00	6.25%	01.12.25	3000.00	Pledged to Principal
2	PNB-3225002700000272	08.05.15	350000.00	8.25%	08.05.25	350000.00	Pledged to UU
3	SBI-37789151277	03.07.18	100000.00	6.75%	03.07.28	195300.00	Pledged to UU
4	SBI-37789116118	03.07.18	1000.00	6.75%	03.07.28	1953.00	Pledged to Principal
5	SBI-38381536273	08.04.19	10000.00	6.80%	08.04.20	10698.00	Pledged to Principal
	TOTAL		464000.00			560951.00	
	GRAND TOTAL		589000.00			709776.00	

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



PARA: 8 ADVANCE

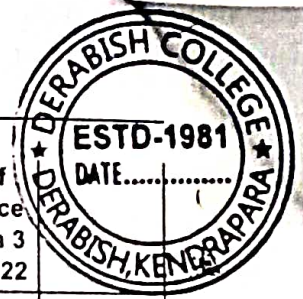
Derabish College, Derabish - 2021-2022

S/no	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	01-04-2021	Plus Two General Cash Book	4575.00	9375.00	13950.00	13950.00	31-03-2022	0.00	31-03-2022	0.00	0.00	
2	01-04-2021	Plus Three General Cash Book	48160.00	186790.00	191606.00	86060.00	31-03-2022	183000.00	31-03-2022	183000.00	0.00	
3	01-04-2021	World Bank Cash Book	0.00	728700.00	728700.00	0.00	31-03-2022	728700.00	31-03-2022	728700.00	0.00	
	GRAND TOTAL		52735.00	916427.50	921701.00	100010.00		911700.00		911700.00	0.00	

Comments :

Year Wise Break Up Of Outstanding Advances As On 31.03.22	
YEAR	Amount
2021-22	9117000.00
TOTAL	9117000.00

Statement Showing Details of Outstanding Advance as on 31.03.2022(Plus Three General Cash Book)									
Sl.No.	Name	OB as on	Date of	Advance	Total	Date of A	Advance	Outstand	Purpose



	and Desi gnation	01.04.202 1	Payment	paid during the year 2021-22		djustmen t	Adjusted during the year 2021-22	ing of Advance s as on 3 1.03.2022	
	2019-20								
1	Narayan Ch Barik , Jr Clerk	9160.00	29.10.19	0.00	9160.00	30.03.22	9160.00	0.00	Salary
	2020-21								
2	Umesh Chandra Patra,swe eper	4500.00	02.11.20	0.00	4500.00	30.03.22	4500.00	0.00	salary
3	Umesh Chandra Patra,swe eper	4500.00	23.11.20	0.00	4500.00	30.03.22	4500.00	0.00	Exam
4	Pravakar Behera,Ci erk	15000.00	20.03.21	0.00	15000.00	29.10.21	15000.00	0.00	Exam
5	Pravakar Behera,Ci erk	15000.00	23.03.21	0.00	15000.00	29.10.21	15000.00	0.00	Exam
	2021-22								
6	Pravakar Behera,Ci erk	0.00	16.04.21	3000.00	3000.00	29.10.21	3000.00	0.00	Exam
7	Pravakar Behera,Ci erk	0.00	16.04.21	8400.00	8400.00	29.10.21	8400.00	0.00	Exam
8	Pravakar Behera,Ci erk	0.00	23.04.21	3500.00	3500.00	29.10.21	3500.00	0.00	Exam
9	Dhanesw er Nayak, Lect in Odia	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
10	Ardhendu Mallik,Lec t in Botany	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
11	Ashok Kumar Mallik,Lec t in Zoology	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
12	Asuini Kumar Pr usty,Lect	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA



	in Physics								
13	Bikram Kumar Mohanty, Lect in Chem.	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	
14	Nagendra Nath Pani, Lect in Hist.	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
15	Santanu Kumar Mati, Lect in Pol.Sci	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
16	Kishor Kumar Bedanta, Lect in Edn.	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
17	guru Charan sethi, Lect in Sociology	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
18	Sanjay Kumar Mishra, Lect in Eco.	0.00	07.09.21	2000.00	2000.00	30.03.22	2000.00	0.00	DSA
19	Hrushikesh Das, Clerk	0.00	07.09.21	3000.00	3000.00	30.03.22	3000.00	0.00	DSA
20	Pravakar Behera, Clerk	0.00	11.03.22	15000.00	15000.00	-	0.00	15000.00	DSA
21	Pravakar Behera, Clerk	0.00	30.03.22	15000.00	15000.00	-	0.00	15000.00	DSA
22	Pledge To Executive Engineer, Kendrapara	0.00	23.04.21	1800000.00	1800000.00	-	0.00	1800000.00	Construction Work Of Boys Common Room
	Total	48160.00		1867900.00	1916060.00		86060.00	1830000.00	

Statement Showing Details of Outstanding Advance as on 31.03.2022 (Plus Two General Cash Book)

Sl.No.	Name and Designation	OB as on 01.04.2021	Date of Payment	Advance paid during the year 2021-22	Total	Date of Adjustment	Advance Adjusted during the year 2021-22	Outstanding of Advances as on 31.03.2022	Purpose
	2020-21								



1	Nilamani Behera, P eon	4575.00	17.02.21	0.00	4575.00	30.03.22	4575.00	0.00	
	2021-22								
2	Biswajit Kumar Sa hoo, Lect in English	0.00	13.08.21	800.00	800.00	30.03.22	800.00	0.00	DSA
3	Sarat Chandra Ghadei, W atchman	0.00	02.12.21	4575.00	4575.00	30.03.22	4575.00	0.00	Salary
4	Biswajit Kumar Sa hoo, Lect in English	0.00	03.02.22	4000.00	4000.00	30.03.22	4000.00	0.00	DSA
	Total	4575.00		9375.00	13950.00		13950.00	0.00	

Statement Showing Details of Outstanding Advance as on 31.03.2022 (World bank Cash Book)

Sl.No.	Name and Designation	OB as on 01.04.2021	Date of Payment	Advance paid during the year 2021-22	Total	Date of Adjustment	Advance Adjusted during the year 2021-22	Outstanding of Advance as on 31.03.2022	Purpose
	2021-22								
1	Pledge To Executive Engineer, Kendrapara	0.00	30.03.22	7287000.00	7287000.00	-	0.00	7287000.00	Construction Work
	Total	0.00		7287000.00	7287000.00		0.00	7287000.00	
	Grand Total	52735.00	0.00	9164275.00	9217010.00	0.00	100010.00	9117000.00	

PARA: 9 GRANTS

Derabish College, Derabish - 2021-2022

Slno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks

Principal
DERABISH COLLEGE



1	01-04-2021	0.00	19843247.00	19843247.00	19843247.00	31-03-2022	0.00	Library
2	01-04-2021	994240.00	7219469.00	8213709.00	7219469.00	31-03-2022	994240.00	Salary
3	01-04-2021	1800000.00	0.00	1800000.00	0.00	31-03-2022	1800000.00	Fani Grant
4	01-04-2021	752962.00	7287000.00	8039962.00	35486.00	31-03-2022	8004476.00	World Bank
	GRAND TOTAL	3547202.00	34349716.00	37896918.00	27098202.00		10798716.00	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2022

YEAR	AMOUNT
Up to 2017-18	994240.00
2018-19	0.00
2019-20	0.00
2020-21	2517476.00
2021-22	7287000.00
TOTAL	10798716.00

Details of IDP Grant expenditure for the F.Y. 2021-22

DATE	PURPOSE	Amount(Rs.)
13.04.21	Library Books	28346.00
18.12.21	Programme Coordinator	7140.00
	TOTAL	35486.00

Details of IDP Grant received for the F.Y. 2021-22

DATE	PURPOSE	Amount(Rs.)
16.11.20	OHEPEE	7287000.00
	TOTAL	7287000.00

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Derabish College, Derabish - 2021-2022



S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs:)	U.C due for submission during the period under Audit (In Rs:)	Total (In Rs:)	U.C Submitted during the period under Audit (In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2021	2519535.40	0.00	2519535.40	0.00	31-03-2022	2519535.40	UGC
2	01-04-2021	9634038.00	35486.00	9669524.00	0.00	31-03-2022	9669524.00	World Bank
	GRAND TOTAL	12153573.40	35486.00	12189059.40	0.00		12189059.40	

Comments :

Year wise break-up of UC outstanding As on 31.03.2022

Year	Amount
2014-15	302000.00
2015-16	884760.00
2016-17	0.00
2017-18	1132775.40
2018-19	627801.00
2019-20	912113.00
2020-21	8294124.00
2021-22	35486.00
TOTAL	12189059.40

It may be noticed from the above table that Rs. 12189059.40 was outstanding towards UC for submission as on 31.03.2022. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

We have verified the books of accounts and other related register along with the vouchers and supporting evidence maintained by the college for the year 2021-22 and found that all are in order. There is no misappropriation and defalcation has been noticed.



PARA: 12 LOSS OF STOCK & STORE
12.1 -

We have verified all the stock register maintained by the college in respect of library books, stationery and forms etc. and found that all are in order and no loss of stocks or store has been noticed during the year in audit.

PARA: 13 AUDIT OF RECEIPTS
13.1 - Abstract of fees & fines:-

Position of fees & Fines

Abstract Position of Fees & Fines Collected and deposited during
21-22 is furnished below:

Opening Balance as on 1.4.2021	142684.00
fees &Fines Collected	64398.00
Total	207082.00
Deposited	0.00
Balance to be Deposit As on 31.03.2022	207082.00

From the above statistic it would be seen that a sum of Rs 207082.00 was outstanding for deposit towards fees & fines as on 31.03.2022 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 compiiance report to Audit till then the Rs. 207082.00 is held under objection.The DCB register of fees & fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees and fines during the year 2021-22 could not be ascertained.As a result a comparative study could not be made to find out the less collection of fees.

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



DCB Position Of Fees & Fines is furnished Below (2020-21):-

(A) Position of Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year,Arts	113	113 X 8	904.00	10848.00
.+2 2nd year Arts	121	121 X 8	968.00	11616.00
.+2 1st year Science	59	59 X 9	531.00	6372.00
.+2 2nd year Science	32	32 X 9	288.00	3456.00
.+3 1st year Arts	53	53 X 9	477.00	5724.00
.+3 2nd year Arts	38	38 X 9	342.00	4104.00
.+3 3rd year Arts	39	39 X 9	351.00	4212.00
.+3 1st year Sci.	29	29 X 10	290.00	3480.00
.+3 2nd year Sci	23	23 X 10	230.00	2760.00
.+3 3rd year Sci.	16	16 X 10	160.00	1920.00
TOTAL	523		4541.00	54492.00

(B) Position of admission fees (2020-21)

CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
.+2 1st year,Arts	208	208 X 8	1664.00
.+2 2nd year Arts	221	221 X 8	1768.00
.+2 1st year Science	107	107 X 9	963.00
.+2 2nd year Science	60	60 X 9	540.00
.+3 1st year Arts	152	152 X 9	1368.00
.+3 2nd year Arts	103	103 X 9	927.00
.+3 3rd year Arts	114	114 X 9	1026.00
.+3 1st year Sci.	54	54 X 10	540.00
.+3 2nd year Sci	52	52 X 10	520.00
.+3 3rd year Sci.	59	59 X 10	590.00
TOTAL	1130		9906.00
TOTAL A +B	64398.00		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of development fund expenditure during the Period of Audit.



Details of Development during the year 2021-22

SL No	Purpose	Amount(Rs.)
1	Management Salary	690845.00
2	Contactual Salary	479128.00
3	Bank charges	472.00
4	Printing & Xerox	36173.00
5	Legal Fees	37190.00
6	✓ Electry bill	50013.00
7	Repair & maintenance	214375.00
8	TA	19321.00
9	Internet Charges	798.00
10	Electrical Material	2145.00
11	✓ Telephone Bill	79760.00
12	Campus Clean	11165.00
13	Sanitizer	2877762.00
14	Contingency	26777.00
15	✓ Electrical materials	1880.00
16	Website Renewal	13000.00
17	Refund of Admission Fees	77400.00
18	News Paper	6540.00
19	✓ Purchase of Invertor	14900.00
20	Battery	4800.00
21	Land revenue	271.00
22	Advertisement	32172.00
23	✓ Office Stationary	7114.00
24	Biometric	5000.00
	Total	4699001.00

As there is no Estimate , MB and details are furnished against the repair & maintenance work of Rs.214375.00 by local authority the said amount is kept under objection.

14.2 - Management & Contractual Salary Payment

During the course of audit, it is found that a sum of Rs.1169973.00 was shown to have been paid to Management & Contractual Staff without obtaining prior approval of DHE(O) during the Period 2021-22. It was worthwhile to be pointed here that appointment of staff is strictly prohibited by the DHE(o) since 1998. Hence, the principal is suggested to obtain the ex-post facto approval from DHE(o) and shown to next audit to regularize this expenditure in this regard. Till then, Rs.1169973.00 is held under objection.



PARA: 15 AUDIT ON WORKS

15.1 - Details of construction work during the period of Audit.

Plus Three General cash Book

An amount of Rs.18,00,000.00 has been pledge to Executive engineer, Kendrapara towards construction work in the financial year 2021-22.

World Bank Cash Book

An amount of Rs.72,87,000.00 has been pledge to Executive engineer, Kendrapara towards construction work in the financial year 2021-22.

But no documents in support of the execution of work & proof of utilization certificate submitted has not been placed before audit. Hence it is suggested to produce the same before next audit for verification Till then Rs.9087000.00(Rs.1800000+Rs.7287000) is kept Under Objection.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

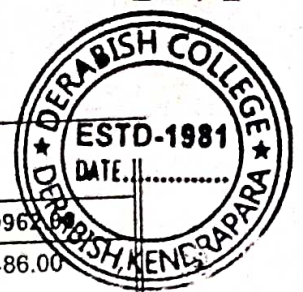
16.1 -

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - WORLD BANK

Annexure-1				
Information on Audit of Aided Colleges under World Bank Assisted Scheme-Odisha Higher Education Programme for Excellence & Equity "OHEPEE"				
A.	Grants Status under OHEPEE			
	Particulars			Amount(Rs.)
	OB as on 01.04.2021			752962.00
	- Grant Received			7287000.00



	during 2021-22			
	TOTAL			8039962.00
	Grants Utilised during 2021-22			35486.00
	CB as on 31.03.2022			8004476.00
B	UC Position			
	UC pendency as on 01.04.2021			9634038.00
	UC due during 2021-22			35486.00
	TOTAL			9669524.00
	UC Submitted during 2021-22			0.00
	UC pendency as on 31.03.2022			9669524.00
C	Details of UC submitted			
	Letter No & Date	Amount(Rs.)	Sent to	
D	<i>Details of Head wise (Componet wise) Expenditure under OHPEE</i>			
	Head			Amount(Rs.)
	Library Books			35486.00
	Programme Coordinator			7140
E	<i>Creation of capital /Academic Assets under OHEPEE</i>			
	Particulars of the Asset created			Money value involved
	Books			35486.00
F	General Remarks			

PARA: 18 MISCELLANEOUS
18.1 - Abstract position of Student Strength:-

Principal
DERABISH COLLEGE



STUDENT STRENGTH 2021-22

S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	113	49	34	12	0	0	208
2	.+2 2ND YEAR ARTS	256	121	50	39	11	0	0	221
3	.+2 1st YEAR SCIENCE	128	59	37	5	6	0	0	107
4	.+2 2ND YEAR SCIENCE	128	32	22	4	2	0	0	60
5	.+3 1ST YEAR ARTS	192	53	70	18	11	0	0	152
6	.+3 2ND YEAR ARTS	192	38	50	8	7	0	0	103
7	.+3 3RD YEAR ARTS	192	39	57	3	14	1	0	114
8	.+3 1ST YEAR SCIENCE	64	29	20	3	2	0	0	54
9	.+3 2ND YEAR SCIENCE	64	23	26	2	1	0	0	52
10	.+3 3RD YEAR SCIENCE	64	16	37	4	2	0	0	59
	TOTAL	1536	523	418	120	68	1	0	1130

18.2 - Abstract position of Staff Strength:-

Staff Position 2021-22						
Teaching Staff						
SI No.	Subject	Sanction Post	Staff in Position			
			GIA	GIA-17	Contractual	MP
1	English	2	1	1	0	0



2	Odia	4	2	2	0	
3	History	2	1	1	0	
4	Pol. Science	3	2	1	0	0
5	Economics	2	1	1	0	0
6	Sociology	1	0	1	1	0
7	Education	2	0	1	0	1
8	Physics	1	1	0	1	0
9	Chemestry	2	2	0	1	0
10	Mathematics	0	0	0	2	0
11	Botany	2	2	0	2	0
12	Zoology	0	0	0	2	0
	TOTAL	21	12	8	9	1

Non-Teaching Staff

SI No.	Designation	Sanction Post	Staff in Position			
			GIA	GIA-17	Contractual	MP
1	Jr.Clerk	6	2	3	0	1
2	Peon	4	2	2	0	0
3	DEO	0	0	0	3	0
4	Gardener	1	0	1	0	0
5	Library Attendant	1	1	0	0	0
6	Sweeper	0	0	0	1	0
7	Lady Attendant	1	1	0	0	0
8	Lab Bearer	8	0	0	0	8
9	Lab Attd	3	2	1	0	0
10	Watchman	1	0	0	0	1
11	PET	1	1	0	0	0
12	Demon	2	2	0	0	0
13	Lib Asst	1	0	1	0	0
	TOTAL	29	11	8	4	10

18.3 - Abstract position of GIA Salary statement for the F.Y.2020-22

Details Of GIA Salary Statement For The Year 2021-22							
SI No.	Name & Designation	Gross Salary	GPF/NPS	PT	IT	Total deduction	Net Payment
1	Debabrata Nayak, Sr. Lect. In Bot.	1344057.00	240000.00	2500.00	107371.00	349871.00	994186.00



16	Basudev Rout, Lab attendant	523805.00	18000.00	2500.00	0.00	20500.00	503305.00
17	Padmanav Rout ,Peon	499012.00	120000.00	2500.00	0.00	122500.00	376512.00
18	Bhaskar Chandra Pradhan, Peon	499012.00	64000.00	2500.00	0.00	66500.00	432512.00
19	Tulasi Behera, Lady attendant	499012.00	120000.00	2500.00	0.00	122500.00	376512.00
20	Ashok Ku Mallick , lect in Botany	591667.00	59163.00	2200.00	0.00	61363.00	530304.00
21	Ranjan Kumar Panda, Lab Attendant	511914.00	96000.00	2500.00	0.00	98500.00	413414.00
22	Sarat Chandra Rout, Demon in Physics	1015602.00	120000.00	2500.00	71395.00	193895.00	821707.00
23	Bhakti Prasad Rath, Demon in Biology	1015602.00	120000.00	2500.00	47353.00	169853.00	845749.00
	TOTAL	19843247.00	2676407.00	54700.00	911334.00	3642441.00	16200806.00

18.4 - Abstract position of GIA -17 Salary statement for the F.Y.2020-22

Details of GIA-17 salary statement during the Year 2021-22				
SL NO	NAME & DESIGNATION	Gross Salary	PT	NET PAYBLE
1	DR.KISHORE KUMAR BEDANTA-LECT IN EDN	609824.00	2500.00	607324.00
2	SANJAY KU MISHRA- LECT IN ECO	609824.00	2500.00	607324.00
3	BISWAJIT KUMAR SAHOO-LECT IN ENG	609824.00	2500.00	607324.00
4	NAGENDRANATH PANI- LECT IN HIST	609824.00	2500.00	607324.00
5	FRANGYA	609824.00	2500.00	607324.00



9	Sarat Chandra Ghadei, Watchman	61475.00
10	Bhajahari Sandha, Lab Bearer	61475.00
11	Raghunath Sahoo, lect in Education	69000.00
Total		690845.00

18.6 - Abstract position of Contractual Salary statement for the F.Y.2020-22

Details of Contractual Salary Statement 2021-22		
SI No	Name/Designation	Gross Salary
1	Pratima Swain, Lect in Sociology	63068.00
2	Arendu Sekhar Mallick, Lect in Zoology	62233.00
3	Tapaswini Singh, lect in Mathematics	14839.00
4	Abinash Behera, lect in Chemistry	40739.00
5	Abhijit Pradhan, lect in Physics	58591.00
6	Sourav Chanda , Lect In Botany	56212.00
7	Subash Chandra Mishra, Lect in Mathematics	37591.00
8	Tapaswini Rath, Demon in Botany	17742.00
9	Sharat Kumar Samal, DEO	18387.00
10	Manas Ranjan Sing, DEO	18226.00
11	Subhasini Mishra, Lect in Botany	6000.00
12	Umesh Chandra Patra, Sweeper	65500.00
13	Jayadev Das, DEO	20000.00
Total		479128.00

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

19.1 - General Provident Fund:-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

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 OTC & OAEIAP Rules-1985.



20.2 - General Observation detecting during the period 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 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 10678430.00 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 Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	13.1	0.00	207082.00	0.00	0.00	0.00	
2	14.1	0.00	214375.00	0.00	0.00	0.00	
3	14.2	0.00	1169973.00	0.00	0.00	0.00	
4	15.1	0.00	9087000.00	0.00	0.00	0.00	
Total		0.00	10678430.00	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

Certified that the accounts of Derabish College, Derabish for the financial year 2021-2022 have been covered

Principal
DERABISH COLLEGE



under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs


Principal
DERABISH COLLEGE

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 10678430.00 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							Remarks
SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	
1	13.1	0.00	207082.00	0.00	0.00	0.00	
2	14.1	0.00	214375.00	0.00	0.00	0.00	
3	14.2	0.00	1169973.00	0.00	0.00	0.00	
4	15.1	0.00	9087000.00	0.00	0.00	0.00	
Total		0.00	10678430.00	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

Certified that the accounts of Derabish College, Derabish for the financial year 2021-2022 have been covered



[Signature]
Principal
DERABISH COLLEGE

DERABIS COLLEGE, DERABISH (DIST-KENDRAPARA)

CERTIFICATE NO-1

Certified that the salaries of direct payment staff of The College mentioned in the statement of accounts were actually paid to them out of Govt. of Odisha, Treasury and the management staff of the college mentioned in the statement of accounts were paid out of college development fund.

CERTIFICATE NO-2

Certified that the enhanced DA from time to time as per the rules of State govt. Odisha for the academic session 2020-21 has been paid out of Govt. treasury there is no dues on this head is pending yet.

CERTIFICATE NO-3

Certified that the expenditure of provident fund contribution and contribution to the gratuity fund has been incurred at the prescribed rates and already approved by the University and Government from time to time.

CERTIFICATE NO-4

Certified that there are no sundry creditors, outstanding payments, credit purchases merges in the expenditure of the college during the year 2020-21.




Principal
DERABISH COLLEGE



District Audit Office, LFA, JAJPUR AT/PO- Sunguda CHANDIKHOL
CHHAK Chandikhol Dist - Jajpur
Phone No.: 06725-226140, E-mail: daolfajajpur@gmail.com

Order No: 1550

Date: 24.03.2022

Accounts Review Report Approval Certificate

Certified that the Accounts Review Report on the accounts of the college: **DERABISH COLLEGE, DERABISH**, Address : **DERABISH** For the years **2020-2021** Submitted by the C.A. firm : **M P S AND ASSOCIATES-325105E** Office Address : **L-11 BARAMUNDA HOUSING BOARD COLONY GROUND FLOOR, BARAMUNDA,,** is in order.

The said Report bearing No. **635592/AR/2021-2022-JAJPUR** is hereby approved.

Date : **24-03-2022**

Sachidananda Hota
24/03/22
(SACHIDANANDA HOTA)
District Audit Officer,
Local Fund Audit, JAJPUR

Memo No: 1551 Dated: 24.03.2022

Copy submitted to the Director, Local Fund Audit / the Principal, **DERABISH COLLEGE, DERABISH, DERABISH / M P S AND ASSOCIATES-325105E, L-11 BARAMUNDA HOUSING BOARD COLONY GROUND FLOOR, BARAMUNDA,,** for information and necessary action.

Sachidananda Hota
24/03/22
(SACHIDANANDA HOTA)
District Audit Officer,
Local Fund Audit, JAJPUR

*This certificate is valid only if the respective District Audit Officer has signed with his/her seal.

DRAFT AUDIT REPORT

LFA



LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 635592/AR/2021-2022-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Derabish College, Derabish
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	DR DEBABRATA NAYAK, READER IN BOTANY, PRINCIPAL IC FROM 31.01.20 TO CONTINUING DATE.
	Name of the Local Authority at the time of Audit :	DR DEBABRATA NAYAK, READER IN BOTANY, PRINCIPAL IC
4	Duration of Audit :	25-10-2021 To 02-11-2021 (Mandays Consumed :-)
5	Name of the Auditors :	M P S AND ASSOCIATES 325105E - Lead Auditor
6	Name of the Reviewing Officer :	ADHIKARI FANI BHUSAN DAS (Audit Superintendent)
7	Date of submission of report by Reviewing officer :	28-12-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SACHIDANANDA HOTA
11	Date of approval of report by District Audit Officer :	

Para 1.1 :- Demographic information:-

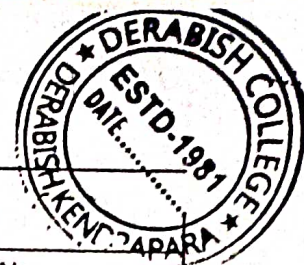
Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Derabish College, Derabish							0		

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	Measurement Book	25.10.21	0	0	NA	No Discrepancies
2	Service Postage	25.10.21	0	0	NA	No Discrepancies

[Signature]
Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT



	Stamp					
3	Plus Two Fee Collection Receipt Book	25.10.21	18	18	5	No Discrepancies
4	Cash In Hand Plus Three General	25.10.21	303	303	65	No Discrepancies
5	Plus Three Fee Collection Receipt Book	25.10.21	12	12	1	No Discrepancies
6	Cash In Hand Plus Two General	25.10.21	0	0	107	No Discrepancies

Comments

Details of Closing Balance and Comments:-

The physically verification of CASH IN HAND (liquid cash) in Plus Three General cash book & Plus Two General Cash Book for the year 2021-22 of the Derabis College, Derabis, Kendrapara was found cash of 303.80 & Rs.0.00 which is recorded as 303.80 & Rs.0.00 in the same Plus Three General Cash Book & Plus Two General Cash Book as on 25/10/2021.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) 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. 25/10/2021 .

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 2018-19. 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.

Principal
DERABISH COLLEGE



PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
SIno	List Records/Register
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
6	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	F.D.R
16	Service books.
B : List of Records/Registers not Produced to Audit	
SIno	List Records/Register
1	H.S.S. cash book
2	Construction cash book
C : List of Records/Registers not Maintained	
SIno	List Records/Register
D : List of Records/Registers not Required	
SIno	List Records/Register
1	Acquittance roll of scholarship

Comments

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

1. Property Register
2. Annual abstract register of Receipt & Expenditure
3. Reconciliation statement between Pass Book & Cash Book.
4. Construction Book


Principal
DERABISH COLLEGE

The above said records are not maintained by the management. It is advisable to maintain the above said records for proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

PARA: 4 FINANCIAL POSITION

Derabish College, Derabish - 2020-2021

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:) (AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance (In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	UGC Cash Book	01-04-2020	205184.54	6528.00	211712.54	35.40	31-03-2021	211677.14	31-03-2021	211677.14	0.00	
2	Plus Three SAMS Cash Book	01-04-2020	9658.55	306.00	9964.55	35.40	31-03-2021	9929.15	31-03-2021	9929.15	0.00	
3	Plus Two SAMS Cash Book	01-04-2020	13208.40	574.00	13782.40	35.40	31-03-2021	13747.00	31-03-2021	13747.00	0.00	
4	IDP Cash Book	01-04-2020	180877.75	734644.90	915522.65	830912.40	31-03-2021	846102.50	31-03-2021	846102.50	0.00	
5	YRC Cash Book	01-04-2020	29023.74	942.66	29966.40	5935.40	31-03-2021	24031.00	31-03-2021	24031.00	0.00	
6	NSS Cash book	01-04-2020	15537.68	461.72	15999.40	7010.40	31-03-2021	8989.00	31-03-2021	8989.00	0.00	
7	Plus Two general cash Book	01-04-2020	283630.316	209084.00	492714.316	819245.70	31-03-2021	410789.746	31-03-2021	410789.746	0.00	
8	Plus Three	01-04-2020	513489.804	306097.46.50	357446.44.54	284484.10.90	31-03-2021	729623.3.64	31-03-2021	729623.3.64	0.00	

Principal
DERABISH COLLEGE



General Cash Book										
GRAND TOTAL	100525 91.61	400558 47.88	501084 39.49	375898 32.60		125186 06.89		125186 06.89	0.00	

Comments

Cash Book Wise details of Closing Balance As on 31.03.2021

S.I.no	Cash Book	In Cash	In Bank	In FDR	In Advance	Total
1	PLUS TWO GENERAL	0.00	3978322.46	125000.00	4575.00	4107897.46
2	PLUS THREE GENERAL	303.80	6783769.84	464000.00	48160.00	7296233.64
3	PLUS TWO SAMS	0.00	13747.00	0.00	0.00	13747.00
4	PLUS THREE SAMS	0.00	9929.15	0.00	0.00	9929.15
5	UGC	0.00	211677.14	0.00	0.00	211677.14
6	World Bank	0.00	846102.50	0.00	0.00	846102.50
7	YRC	0.00	24031.00	0.00	0.00	24031.00
8	NSS	0.00	8989.00	0.00	0.00	8989.00
	TOTAL	303.80	11876568.09	589000.00	52735.00	12518606.89

Statement Showing Details of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2020-21

SI No	Head of Account	OB As on 01.04.20	Receipt during the Year 2020-21	Total	Expenditure during the year 2020-21	CB as on 31.03.2021
I	Govt Grant (Recurring)					
1	GIA Salary	0.00	17501886.00	17501886.00	17501886.00	0.00
2	BG Salary	2009778.00	8879295.00	10889073.00	9894833.00	994240.00
	Total	2009778.00	26381181.00	28390959.00	27396719.00	994240.00
II	World Bank Cah book					
1	IDP Grant	1760027.00	7287000.00	9047027.00	8294124.00	752903.00
2	Bank Interest/ Charges	46750.50	48049.00	94799.50	7000.00	87799.50

Principal
DERABISH COLLEGE
Date 5/3/21

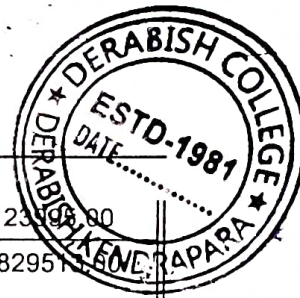
DRAFT AUDIT REPORT



3	Security Money	2000.00	11400.00	13400.00	8000.00	9400.00
	Total	1808777.50	7346449.00	9155226.50	8309124.00	846102.50
III	UGC Grant(U. G.C.Cash book)					
1	Books ,journal & Equipment	0.00	0.00	0.00	0.00	0.00
2	Bank interest/ Charges	205184.54	6528.00	211712.54	35.40	211677.14
3	M.R.P	0.00	0.00	0.00	0.00	0.00
4	U.G.C.Seminar	0.00	0.00	0.00	0.00	0.00
5	Entry in Service(Recurring)	0.00	0.00	0.00	0.00	0.00
6	Entry in Service(Non Recurring)	0.00	0.00	0.00	0.00	0.00
7	Remedial(Recurring)	0.00	0.00	0.00	0.00	0.00
8	Remedial(Non Recurring)	0.00	0.00	0.00	0.00	0.00
9	Merged Scheme	0.00	0.00	0.00	0.00	0.00
10	Unclassified Balance	0.00	0.00	0.00	0.00	0.00
	Total	205184.54	6528.00	211712.54	35.40	211677.14
	Other Than grant					
1	Infrastructure grant	0.00	1800000.00	1800000.00	0.00	1800000.00
	Total	0.00	1800000.00	1800000.00	0.00	1800000.00
IV	Internal Sources					
A	Fees and fines	84647.00	58037.00	142684.00	0.00	142684.00
	Total	84647.00	58037.00	142684.00	0.00	142684.00
B	Students Fund					
1	Athletic fund	46059.00	16410.00	62469.00	15750.00	46719.00
2	College calender	146718.00	35210.00	181928.00	0.00	181928.00
3	College Exam	75953.00	55410.00	131363.00	0.00	131363.00
4	D.S.A	62340.00	22310.00	84650.00	20000.00	64650.00
5	Dramatic Society	18020.00	0.00	18020.00	0.00	18020.00

Principal
DERABHIS COLLEGE
 Page 6 / 35

DRAFT AUDIT REPORT



6	Red Cross	23995.00	0.00	23995.00	0.00	23995.00
7	Laboratory development	719283.00	110230.00	829513.00	0.00	829513.00
8	identity card/library card	87694.00	15210.00	102904.00	12180.00	90724.00
9	library improvement	341720.00	95410.00	437130.00	0.00	437130.00
10	laboratory caution money	219250.00	0.00	219250.00	0.00	219250.00
11	Magazine	69930.00	45120.00	115050.00	0.00	115050.00
12	Proctorials	82745.00	25120.00	107865.00	0.00	107865.00
13	Reading Room	11620.00	0.00	11620.00	0.00	11620.00
14	student safety insurance	29553.00	45120.00	74673.00	0.00	74673.00
15	Student Aid Fund	104955.00	4440.00	109395.00	1640.00	107755.00
16	College union	136125.00	0.00	136125.00	0.00	136125.00
17	college function	-6920.00	0.00	-6920.00	0.00	-6920.00
18	Games & Sports	181259.00	0.00	181259.00	0.00	181259.00
19	Medical Aid funds	41627.00	0.00	41627.00	0.00	41627.00
20	N.C.C	58555.00	12410.00	70965.00	0.00	70965.00
21	Admission /T.C.Fees	234806.00	0.00	234806.00	0.00	234806.00
22	seminar fees	689500.00	40120.00	729620.00	5700.00	723920.00
23	Electricity duties	2012.00	0.00	2012.00	0.00	2012.00
24	Flag day	140870.00	5410.00	146280.00	2410.00	143870.00
25	Election	49070.00	0.00	49070.00	0.00	49070.00
26	Silver Jubilee	675.00	12410.00	13085.00	0.00	13085.00
27	syllabus fee	55950.00	0.00	55950.00	0.00	55950.00
28	inspection fees	11620.00	0.00	11620.00	0.00	11620.00
29	Dadhibaban sanman	11620.00	0.00	11620.00	0.00	11620.00
30	Annual repairing	-14257.00	0.00	-14257.00	0.00	-14257.00
31	Garden Work	11620.00	0.00	11620.00	0.00	11620.00
32	social service fees	66199.00	11260.00	77459.00	11260.00	66199.00
33	Arts/Commerce/Science Society	108515.00	45120.00	153635.00	0.00	153635.00

Principal

DERABISH COLLEGE

DRAFT AUDIT REPORT



34	CLC Certificate fees	150608.00	0.00	150608.00	0.00	150608.00
35	Common Room	91650.00	25410.00	117060.00	0.00	117060.00
36	Corpus Fund	105520.00	24120.00	129640.00	0.00	129640.00
37	Cycle Stand	78660.00	26120.00	104780.00	0.00	104780.00
38	E-education & E-governance	377879.00	85410.00	463289.00	0.00	463289.00
39	Faculty welfare	539610.00	85410.00	625020.00	0.00	625020.00
40	General Insurance	21857.00	0.00	21857.00	0.00	21857.00
41	Honors Fees	87300.00	0.00	87300.00	0.00	87300.00
42	Migration Fees	86020.00	0.00	86020.00	0.00	86020.00
43	NSS	43762.00	5400.00	49162.00	0.00	49162.00
44	CDC Fees	4770.00	5250.00	10020.00	5250.00	4770.00
45	Cultural Association	134075.00	30120.00	164195.00	0.00	164195.00
46	CAF Fee	204802.00	0.00	204802.00	0.00	204802.00
47	YRC	7509.00	10120.00	17629.00	0.00	17629.00
	TOTAL	5752703.00	894080.00	6646783.00	74190.00	6572593.00
C	CHSE/UNIVERSITY Fee					
1	CHSE works experience	5662.00	0.00	5662.00	0.00	5662.00
2	CHSE Registration	-114436.00	14000.00	-100436.00	0.00	-100436.00
3	CHSE Affiliation	-5460.00	0.00	-5460.00	0.00	-5460.00
4	CHSE Examination	84300.00	162310.00	246610.00	161434.00	85176.00
5	CHSE Syllabus	28295.00	1400.00	29695.00	0.00	29695.00
6	CHSE/SPORTS/CULTURAL	99870.00	33600.00	133470.00	0.00	133470.00
7	University Examination	346470.00	198210.00	544680.00	297792.00	246888.00
8	University/CHSE certificate	5700.00	25780.00	31480.00	25780.00	5700.00
9	University syllabus	29250.00	820.00	30070.00	0.00	30070.00
10	University Affiliation	-19953.00	0.00	-19953.00	0.00	-19953.00
11	University Registration	-11385.00	11480.00	95.00	11480.00	-11385.00

Principal
DERABHIS COLLEGE
20/07/35

DRAFT AUDIT REPORT



12	University Games/Sports	67843.00	4920.00	72763.00	4920.00	67843.00
13	CHSE Processing fees	24000.00	0.00	24000.00	0.00	24000.00
14	University council fund	2900.00	0.00	2900.00	0.00	2900.00
15	UU/CHSE Recognition fees	-57935.00	19000.00	-38935.00	19000.00	-57935.00
16	Academic fees	173015.00	12600.00	185615.00	0.00	185615.00
17	EMH Fees	60730.00	42000.00	102730.00	0.00	102730.00
	Total	718866.00	526120.00	1244986.00	520406.00	724580.00
D	Miscellaneous					
1	College Development fees	-2321625.80	2791354.00	469728.20	1283352.00	-813623.80
2	CHSE centre Expenses	29369.00	0.00	29369.00	0.00	29369.00
3	Admission form	233920.00	0.00	233920.00	0.00	233920.00
4	Self defence	25250.00	0.00	25250.00	0.00	25250.00
5	Bank interest	1399074.00	249814.50	1648888.50	0.00	1648888.50
6	Sale Proceeds	2000.00	0.00	2000.00	0.00	2000.00
7	Income Tax	1142.00	0.00	1142.00	0.00	1142.00
8	G.I.S of staff	0.00	0.00	0.00	0.00	0.00
9	TDS Refund	1460.00	0.00	1460.00	0.00	1460.00
10	Miscellaneous	108.00	0.00	108.00	0.00	108.00
11	House Rent	34510.00	0.00	34510.00	0.00	34510.00
12	Transferred to YRC A/C	-14350.00	0.00	-14350.00	0.00	-14350.00
13	Transferred from General Cash Book	14350.00	0.00	14350.00	0.00	14350.00
	Total	-594792.80	3041168.50	2446375.70	1283352.00	1163023.70
V	Other Cash Book:-					
1	PLUS TWO SAMS	13208.40	574.00	13782.40	35.40	13747.00
2	PLUS THREE SAMS	9658.55	306.00	9964.55	35.40	9929.15
3	YRC	29023.74	942.66	29966.40	5935.40	24031.00
4	NSS	15537.68	461.72	15999.40		15999.40
	Total	67428.37	2284.38	69712.75	6006.20	63706.55

Principal
DERABISH COLLEGE
Page 9 / 35

DRAFT AUDIT REPORT



	GRAND TOTAL	10052591.61	40055847.88	50108439.49	37589832.60	12516606.88
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During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2020-21. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

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

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

Derabish College, Derabish - 2020-2021

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	PNB	3225000100121447	31-03-2021	9929.15	31-03-2021	9929.15	0.00	Plus Three SAMS ✓
2	PNB	3225000100056088	31-03-2021	13747.00	31-03-2021	13747.00	0.00	Plus Two SAMS ✓
3	PNB	3225000100039188	31-03-2021	211677.14	31-03-2021	211677.14	0.00	UGC Cash Book ✓
4	PNB	3225000100119789	31-03-2021	1203435.56	31-03-2021	1203435.56	0.00	Plus Two General ✓
5	SBI	37258576792	31-03-2021	2781631.70	31-03-2021	2770845.70	10786.00	Plus Two General ✓
6	OGB	401834003002548	31-03-2021	4041.20	31-03-2021	4041.20	0.00	Plus Two General ✓
7	PNB	3225000100007305	31-03-2021	319173.62	31-03-2021	319173.62	0.00	Plus Three General ✓
8	State Bank of India	11387967306	31-03-2021	4330491.16	31-03-2021	4330491.16	0.00	Plus Three General ✓
9	PNB	3225000100119798	31-03-2021	424817.36	31-03-2021	424817.36	0.00	Plus Three General ✓
10	State Bank of India	37662028226	31-03-2021	1713030.50	31-03-2021	1707373.50	5657.00	Plus Three General ✓
11	State Bank of India	37614248104	31-03-2021	840402.50	31-03-2021	846102.50	-5700.00	World Bank ✓
12	PNB	322500010	31-03-2021	24031.00	31-03-2021	24031.00	0.00	YRC ✓

Principal
DERABISH COLLEGE
page 10 / 35

DRAFT AUDIT REPORT



13	PNB	0098792 322500010 0114827	31-03-2021	8989.00	31-03-2021	8989.00	0.00	NSS
14	OGB	410180100 003077	31-03-2021	1914.20	31-03-2021	1914.20	0.00	Plus Three General
GRAND TOTAL				11887311.0 9		11876568.0 9	10743.00	

Reconciliation

Reconciliation-01

SBI A/C NO-37258576792		
Balance as per Cash Book		2770845.70
ADD:-Chq issued but not clear in pass book chq no-076168 dtd:-30.03.2021	7840.00	
ADD:-Chq issued but not clear in pass book chq no-076165 dtd:-30.03.2021	2946.00	
TOTAL	10786.00	10786.00
As per Pass book		2781631.70

Reconciliation-02

SBI A/C NO-37662028226		
Balance as per Cash Book		1707373.50
ADD:-Chq issued but not clear in pass book chq no-030814 dtd:-30.03.2021	4340.00	
ADD:-Chq issued but not clear in pass book chq no-030812 dtd:-23.03.2021	1317.00	
TOTAL	5657.00	5657.00
As per Pass book		1713030.50

Reconciliation-03

SBI A/C NO-37614248104		
Balance as per Cash Book		846102.50
LESS :-DD received in cash book but not deposited in bank DD No-4838359 Dtd 15.12.2020	200.00	
LESS :-DD received in cash book but not deposited in bank DD No-438366 Dtd 15.12.2020	2000.00	

Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT



LESS :-DD received in cash book but not deposited in bank DD No-122771 Dtd 15.12.2020	3000.00	
LESS :-DD received in cash book but not deposited in bank DD No-122772 Dtd 15.12.2020	500.00	
TOTAL	5700.00	5700.00
As per Pass book		840402.50

PARA: 6 STOCK POSITION

Derabish College, Derabish - 2020-2021

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus Two library Books	3291	0	0	3291.00	3291	
2	Plus Three Library books	5054	0	0	5054.00	5054	
3	UGC Library Book	1561	0	0	1561.00	1561	
4	World Bank Books	0	1394	0	1394.00	1394	

Comments

Details Of Stock Position As On 31.03.21							
S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	
1	Computer	19	0	0	19	19	
2	Printer	4	0	0	4	4	
3	XEROX MACHINE	2	0	0	2	2	
4	SCANNER	1	0	0	1	1	
5	REFRIGIRATOR	2	0	0	2	2	
6	Steel Almiraha	14	0	0	14	14	
7	AC	1	0	0	1	1	
8	GENERATOR	3	0	0	3	3	
9	COMPUTER	4	0	0	4	4	

Principal
DERABISH COLLEGE
page 12 / 35

DRAFT AUDIT REPORT



	TABLE						
10	COMPUTER CHAIR	4	0	0	4	4	
11	WATER COOLER	2	0	0	2	2	
12	FAX MACHINE	1	0	0	1	1	
13	AQUAGUARD	2	0	0	2	2	
14	LOCKER	1	0	0	1	1	
15	PROJECTOR	1	0	0	1	1	
16	INVERTOR	4	0	0	4	4	
17	LAPTOP	3	0	0	3	3	
18	PHOTO COPIER	1	0	0	1	1	
19	LECTURER TABLE	4	0	0	4	4	
20	IRON RACK	1	0	0	1	1	
21	TABLE WITH DRAW	4	0	0	4	4	
22	STEEL CHAIR	9	0	0	9	9	
23	IRON BENCH AND DESK	100	0	0	100	100	
24	VIDEO CAMERA	1	0	0	1	1	
25	CCTV	17	0	0	17	17	
26	Fire extinguisher	3	0	0	3	3	
27	Stablizer	1	0	0	1	1	
28	Book Case	2	0	0	2	2	

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2019-20 as required under 119 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

PARA: 7 INVESTMENT

Principal
DERABISH COLLEGE



Derabish College, Derabish - 2020-2021

Sino	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	01-04-20	125000.00	0.00	125000.00	0.00	31-03-2021	125000.00	31-03-2021	125000.00	0.00	
2	01-04-20	464000.00	0.00	464000.00	0.00	31-03-2021	464000.00	31-03-2021	464000.00	0.00	
	GRAND TOTAL	589000.00	0.00	589000.00	0.00		589000.00		589000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of Investment As on 31.03.2021 (Plus Two General Cash Book)

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	interest Rate	Date of Maturity	Maturity Value	Remarks
1	CUTTACK GRAMYA BANK-164393	09.11.09	100000.00	7.50%	09.11.19	100000.00	Pledged to UU
2	SBI-3778912 6171	03.07.18	25000.00	6.75%	03.07.20	48825.00	Pledged to CHSE
	TOTAL		125000.00			148825.00	

Details of Investment As on 31.03.2021 (Plus Three General Cash Book)

SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	interest Rate	Date of Maturity	Maturity Value	Remarks
1	PNB-322500 5300050102	01.12.15	3000.00	6.25%	01.12.25	3000.00	Pledged to Principal
2	PNB-322500 2700000272	08.05.15	350000.00	8.25%	08.05.25	350000.00	Pledged to UU
3	SBI-3778915 1277	03.07.18	100000.00	6.75%	03.07.28	195300.00	Pledged to UU
4	SBI-3778911 6118	03.07.18	1000.00	6.75%	03.07.28	1953.00	Pledged to Principal
5	SBI-3838153 6273	08.04.19	10000.00	6.80%	08.04.20	10698.00	Pledged to Principal
	TOTAL		464000.00			560951.00	
	GRAND TOTAL		589000.00			709776.00	

Principal
DERABISH COLLEGE
page 14 / 35

DRAFT AUDIT REPORT



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

PARA: 8 ADVANCE

Derabish College, Derabish - 2020-2021

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	Plus Three general cash Book	26660.00	201265.00	227925.00	179765.00	31-03-2021	48160.00	31-03-2021	48160.00	0.00	
2	01-04-2020	Plus Two General cash Book	15330.00	94248.00	109578.00	105003.00	31-03-2021	4575.00	31-03-2021	4575.00	0.00	
GRAND TOTAL			41990.00	295513.00	337503.00	284768.00		52735.00		52735.00	0.00	

Comments :

Year Wise Break Up Of Outstanding Advances As On 31.03.21	
YEAR	Amount
2019-20	9160.00
2020-21	43575.00
TOTAL	52735.00

Statement Showing Details of Outstanding Advance as on 31.03.2021(Plus Three General Cash Book)									
Sl.No.	Name	OB as on	Date of	Advance	Total	Date of A	Advance	Outstand	Purpose

Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT



	and Designation	01.04.2020	Payment	paid during the year 2020-21		adjustment	Adjusted during the year 2020-21	ing of Advances as on 31.03.2021	
	2019-20								
1	Narayan Ch Barik , Jr Clerk	9160.00	29.10.19	0.00	9160.00		0.00	9160.00	Salary
2	Sarat Chandra Rout , Demo In Physics	10000.00	10.12.19	0.00	10000.00	24.03.21	10000.00	0.00	Salary
3	Nagendra nath Pani , Lect In History	7500.00	09.01.20	0.00	7500.00	13.11.20	7500.00	0.00	SDTP
	2020-21								
4	Akshaya Biswal, Lab Attend	0.00	28.05.20	20000.00	20000.00	15.07.20	20000.00	0.00	salary
5	Raghnath Sahoo, Lect in education	0.00	30.06.20	10000.00	10000.00	10.08.20	10000.00	0.00	salary
6	Rama Chandra Sahoo, Lect in Education	0.00	30.06.20	2500.00	2500.00	17.03.21	2500.00	0.00	cleaning
7	Sarat Ghadi, watchman	0.00	30.06.20	4500.00	4500.00	06.07.20	4500.00	0.00	salary
8	Umesh Chandra Patra, sweeper	0.00	30.06.20	4500.00	4500.00	06.07.20	4500.00	0.00	salary
9	Sarat Ghadi, Watchman	0.00	13.07.20	4500.00	4500.00	10.08.20	4500.00	0.00	salary
10	Umesh Chandra Patra, sweeper	0.00	13.07.20	4500.00	4500.00	04.12.20	4500.00	0.00	salary
11	Brajakant sandha, P.eon	0.00	31.07.20	4575.00	4575.00	10.08.20	4575.00	0.00	salary
12	Umesh Chandra Patra, sweeper	0.00	31.07.20	4500.00	4500.00	10.08.20	4500.00	0.00	salary

Principal
DERABISH COLLEGE



13	eper Khiro Chandra Lenka,Pe on	0.00	04.08.20	4575.00	4575.00	10.08.20	4575.00	0.00	
14	Umesh Chandra Patra,swe eper	0.00	19.08.20	4500.00	4500.00	11.09.20	4500.00	0.00	salary
15	Banamber Mallick,G ardner	0.00	05.09.20	500.00	500.00	11.09.20	500.00	0.00	contingenc y
16	Umesh Chandra Patra,swe eper	0.00	11.09.20	4500.00	4500.00	21.10.20	4500.00	0.00	salary
17	Sarat Chandra Ghadi,Wa tchman	0.00	21.09.20	4575.00	4575.00	21.10.20	4575.00	0.00	salary
18	Pravakar Behera,Cl erk	0.00	28.09.20	10000.00	10000.00	20.03.21	10000.00	0.00	exam
19	Bikram M ohanty,Re ader in Che.	0.00	28.09.20	5000.00	5000.00	20.02.21	5000.00	0.00	exam
20	Umesh Chandra Patra,swe eper	0.00	06.10.20	4500.00	4500.00	09.10.20	4500.00	0.00	salary
21	Nilamani Behera,P eon	0.00	06.08.20	4575.00	4575.00	09.10.20	4575.00	0.00	salary
22	sarat Chandra ghadei,W atchman	0.00	19.09.20	4575.00	4575.00	09.10.20	4575.00	0.00	salary
23	Umesh Chandra Patra,swe eper	0.00	19.10.20	4500.00	4500.00	09.11.20	4500.00	0.00	salary
24	Umesh Chandra Patra,swe eper	0.00	02.11.20	4500.00	4500.00	-	0.00	4500.00	salary
25	Bikram Kumar Mo hanty,Rea der in	0.00	13.11.20	2000.00	2000.00	17.03.21	2000.00	0.00	contingenc y

Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT

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	Che.								
26	Pravakar Behera, Clerk	0.00	19.11.20	6000.00	6000.00	20.03.21	6000.00	0.00	Exam
27	Muralidhar Jena, Peon	0.00	19.11.20	4575.00	4575.00	04.12.20	4575.00	0.00	salary
28	Khirod Chandra Jena, Peon	0.00	23.11.20	4575.00	4575.00	04.12.20	4575.00	0.00	salary
29	Nilamani behera, Peon	0.00	23.11.20	4575.00	4575.00	04.12.20	4575.00	0.00	Exam
30	Umesh Chandra Patra, sweeper	0.00	23.11.20	4500.00	4500.00	-	0.00	4500.00	Exam
31	Hrushikesh Das, Clerk	0.00	21.12.20	3000.00	3000.00	17.03.21	3000.00	0.00	Exam
32	Pravakar Behera, Clerk	0.00	02.02.21	2065.00	2065.00	20.03.21	2065.00	0.00	Exam
33	Pravakar Behera, Clerk	0.00	02.02.21	1279.00	1279.00	20.03.21	1279.00	0.00	Exam
34	Pravakar Behera, Clerk	0.00	02.02.21	552.00	552.00	20.03.21	552.00	0.00	Exam
35	Pravakar Behera, Clerk	0.00	02.02.21	562.00	562.00	20.03.21	562.00	0.00	Exam
36	Pravakar Behera, Clerk	0.00	02.02.21	1707.00	1707.00	20.03.21	1707.00	0.00	Exam
37	bikram Mohanty, Reader in Chemistry	0.00	12.02.21	2000.00	2000.00	20.02.21	2000.00	0.00	Puja
38	Ardhendu Mallick, Lect in Zoology	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
39	Ashok mallick, Lect in Bot.	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
40	Aswini Pr	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja

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Principal

DERABISH COLLEGE



	usty,Reader in Physics								
41	Sanjaya mishra, Lect in Eco	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
42	Santanu mati, Lect in Pol Sc	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
43	Dhaneswar Nayak, Lect in Odia	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
44	guru Charan sethi, Lect in Sociology	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
45	kishore Kumar bedanta, Lect in history	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
46	Nagendra Nath, Lect in history	0.00	12.02.21	2000.00	2000.00	17.03.21	2000.00	0.00	Puja
47	Pravakar Behera, Clerk	0.00	20.03.21	15000.00	15000.00	-	0.00	15000.00	Exam
48	Pravakar Behera, Clerk	0.00	23.03.21	15000.00	15000.00	-	0.00	15000.00	Exam
	Total	26660.00		201265.00	227925.00		179765.00	48160.00	

Statement Showing Details of Outstanding Advance as on 31.03.2021 (Plus Two General Cash Book)

Sl.No.	Name and Designation	OB as on 01.04.2020	Date of Payment	Advance paid during the year 2020-21	Total	Date of Adjustment	Advance Adjusted during the year 2020-21	Outstanding of Advances as on 31.03.2021	Purpose
	2019-20			0.00					
1	Pravakar Behera, Jr Clerk	15330.00	27.01.20	0.00	15330.00	05.02.21	15330.00	0.00	Exam
	2020-21								
2	Pravakar Behera, Clerk	0.00	19.08.20	10498.00	10498.00	05.02.21	10498.00	0.00	Exam
3	Aswini Prusty, Reader	0.00	21.09.20	5000.00	5000.00	23.03.21	5000.00	0.00	contingency

Principal
DERABISH COLLEGE

4	er in Physics Hrushikes h Das, Clerk	0.00	04.11.20	2000.00	2000.00	05.02.21	2000.00	0.00	Campus clean
5	Tapan kumar Rout, Peo n	0.00	02.12.20	4575.00	4575.00	04.01.21	4575.00	0.00	Salary
6	Sarat Gha di, watchm an	0.00	15.12.20	4575.00	4575.00	04.01.21	4575.00	0.00	Salary
7	Hrushikes h Das, Clerk	0.00	21.12.20	2000.00	2000.00	23.03.21	2000.00	0.00	contingenc y
8	Sarat Gha di, watchm an	0.00	28.12.20	4575.00	4575.00	08.02.21	4575.00	0.00	Salary
9	lokanatha Giri, reade r in english	0.00	12.01.21	2000.00	2000.00	05.02.21	2000.00	0.00	contingenc y
10	Hrushikes h Das, Clerk	0.00	22.01.21	13800.00	13800.00	05.02.21	13800.00	0.00	repair and maintena nce
11	Umesh Chandra Patra, swe eper	0.00	22.01.21	4575.00	4575.00	08.02.21	4575.00	0.00	Salary
12	Umesh Chandra Patra, swe eper	0.00	29.01.21	4500.00	4500.00	03.02.21	4500.00	0.00	Salary
13	Tapan kumar Rout, Peo n	0.00	29.01.21	4575.00	4575.00	08.02.21	4575.00	0.00	Salary
14	biswajit sahoo, lect in english	0.00	12.02.21	2000.00	2000.00	23.03.21	2000.00	0.00	Puja
15	Nilamani Behera, P eon	0.00	17.02.21	4575.00	4575.00	-	0.00	4575.00	Salary
16	guru Charan sethi, Lect in Sociology	0.00	20.03.21	10500.00	10500.00	23.03.21	10500.00	0.00	Mo College abhijan
17	Hrushikes h	0.00	21.03.21	14500.00	14500.00	30.03.21	14500.00	0.00	Reapir ned maint

Principal

DRAFT AUDIT REPORT



Das, Clerk							
Total	15330.00		94248.00	109578.00		105003.00	4575.00
				0		0	
Grand Total	41990.00		295513.00	337503.00		284768.00	52735.00
			0	0		0	

From the year-wise break-up of outstanding advances as on 31.3.21 it is found that a sum of Rs.9160.00 is outstanding for more than one year which was paid during 2019-20. As per letter No.15179 dated 28/09/2013 of DIFA, the above outstanding advance would be recovered from the equal responsible of both the sanctioning authority and advance holder to whom advance is paid. Hence for above outstanding advance of Rs.9160.00, the following persons are responsible. The details of the advance outstanding for more than one year is furnished below.

Details of outstanding advance paid during the Year 2019-20

SL No	Name and Designation	Amount	Date of Payment	Purpose
1	Narayan Ch Barik , Jr Clerk	9160.00	29.10.19	Salary
	Total	9160.00		

Person(s) Responsible for this loss

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Narayan Ch Barik	Clerk	Derabish College, Derabish	4580
2	CHATRUBHUJA KAR	PRINCIPAL IC, READER IN MATHEMATICS	Derabish College, Derabish	4580

PARA: 9 GRANTS

Derabish College, Derabish - 2020-2021

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	0.00	17501886.00	17501886.00	17501886.00	31-03-2021	0.00	GIA Salary
2	01-04-2020	2009778.00	8879295.00	10889073.00	9894833.00	31-03-2021	994240.00	GIA-17 Salary

Principal

DERABISH COLLEGE



	01-04-2020	1760086.00	7287000.00	9047086.00	8294124.00	31-03-2021	752962.00	World Bank
	01-04-2020	0.00	1800000.00	1800000.00	0.00	31-03-2021	1800000.00	SHIKHA Fair Grant
	GRAND TOTAL	3769864.00	35468181.00	39238045.00	35690843.00		3547202.00	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2021

YEAR	AMOUNT
Up to 2017-18	994240.00
2018-19	0.00
2019-20	0.00
2020-21	2552962.00
TOTAL	3547202.00

Details of IDP Grant received for the F.Y. 2020-21

DATE	PURPOSE	Amount(Rs.)
16.11.20	OHEPEE	7287000
	TOTAL	7287000

Details of IDP Grant expenditure for the F.Y. 2020-21

DATE	PURPOSE	Amount(Rs.)
16.11.20	Purchase of Electrical Material	62000
23.11.20	Advertisement	10836 X
23.11.20	Paid to Executive Eng. RWD, Kendrapara	7287000 X
23.11.20	purchase of NAPKINI Machine	21450 -
23.11.20	First AID Box	12000 -
23.11.20	Wheel Chair	9500 -
07.12.20	White Board	53400 ✓
07.12.20	Basket Ballnet	2554 ✓
07.12.20	Sports item	44152 ✓
15.12.20	Advertisement	17640
21.12.20	Sports item	48448 ✓
09.01.21	Library Books	200000 ✓
09.01.21	Projector	250000 -

[Signature]
Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT



16.01.21	Projector Screen	
03.02.21	Sports Item	8990
04.03.21	Library Books	221654
20.03.21	Complain Box	2500
	TOTAL	8294124

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Derabish College, Derabish - 2020-2021

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	2519535.40	0.00	2519535.40	0.00	31-03-2021	2519535.40	UGC
2	01-04-2020	1339914.00	8294124.00	9634038.00	0.00	31-03-2021	9634038.00	World Bank
	GRAND TOTAL	3859449.40	8294124.00	12153573.40	0.00		12153573.40	

Comments :

Year wise break-up of UC outstanding As on 31.03.2021	
Year	Amount
2014-15	302000.00
2015-16	884760.00
2016-17	0.00
2017-18	1132775.40
2018-19	627801.00
2019-20	912113.00
2020-21	8294124.00

Principal
DERABISH COLLEGE
 Date 23/3/21



TOTAL

12153573.40

It may be noticed from the above table that Rs. 12153573.40 was outstanding towards UC for submission as on 31.03.2021. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

We have verified the books of accounts and other related register along with the vouchers and supporting evidence maintained by the college for the year 2020-21 and found that all are in order. There is no misappropriation and defalcation has been noticed.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

We have verified all the stock register maintained by the college in respect of library books, stationery and forms etc. and found that all are in order and no loss of stocks or store has been noticed during the year in audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Abstract Of Fees & Fines

Position of fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 20-21 is furnished below:

Opening Balance as on 1.4.2020	84647.00
fees & Fines Collected	58037.00



Total	142684.00
Deposited	0.00
Balance to be Deposit As on 31.03.2021	142684.00

From the above statistic it would be seen that a sum of Rs.142684.00 was outstanding for deposit towards fees & fines as on 31.03.2021 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.142684.00 is held under objection.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 2020-21 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 (2020-21):-				
(A) Position of Tuition fees:				
CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year,Arts	121	121 X 8	968.00	11616.00
+2 2nd year Arts	88	88 X 8	704.00	8448.00
+2 1st year Science	31	31 X 9	279.00	3348.00
+2 2nd year Science	35	35 X 9	315.00	3780.00
+3 1st year Arts	38	38 X 9	342.00	4104.00
+3 2nd year Arts	39	39 X 9	351.00	4212.00
+3 3rd year Arts	49	49 X 9	441.00	5292.00
+3 1st year Sci.	23	23 X 10	230.00	2760.00
+3 2nd year Sci	18	18 X 10	180.00	2160.00
+3 3rd year Sci.	23	23 X 10	230.00	2760.00
TOTAL	465		4040.00	48480.00

(B)Position of admission fees (2020-21)			
CATEGORY	TOTAL	Admission.fee per stream	Total TF per month
+2 1st year,Arts	221	221 X 8	1768.00
+2 2nd year Arts	207	207 X 8	1656.00

Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT



12 1st year Science	59	59 X 9	531.00
12 2nd year Science	74	74 X 9	666.00
13 1st year Arts	103	103 X 9	927.00
13 2nd year Arts	114	114 X 9	1026.00
13 3rd year Arts	137	137 X 9	1233.00
13 1st year Sci.	52	52 X 10	520.00
13 2nd year Sci	61	61 X 10	610.00
13 3rd year Sci.	62	62 X 10	620.00
TOTAL	1090		9557.00
TOTAL A +B	58037		

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development fund expenditure during the Year 2020-21

Details of Development during the year 2020-21		
SL No	Purpose	Amount(Rs.)
1	Management Salary	717255.00
2	Contactual Salary	193111.00
3	bank charges	125.00
4	Printing & Xerox	15543.00
5	Refund Of Admission Fee	104000.00
6	Electry bill	38773.00
7	Repair & maintenance	31195.00
8	TA	112990.00
9	Land revenue	565.00
10	Contigency	16774.00
11	Campus Clean	33250.00
12	Sanitary	1771.00
13	Website	18000.00
	Total	1283352.00

while checking the Expenditure in course of Audit for the year 2020-21 it was revealed that the expenditure has made properly and payment made vide proper bill and voucher.

PARA: 15 AUDIT ON WORKS

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DERABISH COLLEGE



10.1 - Details of construction work during the Year 2020-21

An amount of Rs.72,87,000.00 has been paid to Executive Engineer, Kendrapara towards construction work in the financial year 2020-21.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No separate units or department are 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 student strength

STUDENT STRENGTH 2020-21									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	121	50	39	11	0	0	221
2	.+2 2ND YEAR ARTS	256	88	53	40	26	0	0	207
3	.+2 1st YEAR SCIENCE	128	31	22	4	2	0	0	59
4	.+2 2ND YEAR SCIENCE	128	35	33	3	3	0	0	74
5	.+3 1ST YEAR ARTS	192	38	50	8	7	0	0	103
6	.+3 2ND	192	39	57	3	14	1	0	114

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DERABISH COLLEGE

DRAFT AUDIT REPORT

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	YEAR ARTS								
7	.+3 3RD YEAR ARTS	192	49	49	13	26	0	0	137
8	.+3 1ST YEAR SCIENCE	64	23	26	2	1	0	0	52
9	.+3 2ND YEAR SCIENCE	64	18	37	4	2	0	0	61
10	.+3 3RD YEAR SCIENCE	64	23	31	6	2	0	0	62
	TOTAL	1536	465	408	122	94	1	0	1090

10.2 - Abstract of staff strength

Teaching Staff Position 2020-21						
SI No	Subject	Sanction Staff	GIA	BG	MP	Contractual
1	ENGLISH	2	1	1	0	0
2	ODIA	4	2	2	0	0
3	HISTORY	2	1	1	0	0
4	POL SCIENCE	2	2	0	0	0
5	SOCIOLOGY	2	0	1	0	1
6	ECONOMICS	2	1	1	0	0
7	EDUCATION	3	0	2	1	0
8	PHYSICS	1	0	0	0	1
9	CHEMISTRY	3	2	0	0	1
10	MATHEMATIC S	2	1	0	0	1
11	BOTANY	2	1	0	0	1
12	ZOOLOGY	3	2	0	0	1
	TOTAL	28	13	8	1	6
Non-Teaching Staff Position 2020-21						
	Subject	Sanction Staff	GIA	BG	MP	Contractual
1	Asst Librarian	1	0	1	0	0
2	Jr.clerk	5	1	3	1	0
3	jr clerk cum typist	1	1	0	0	0

[Signature]
Principal
DERABISH COLLEGE



4	Labrotory Attendant	4	3	1	0	
5	Library watchman cum bearer	1	1	0	0	0
6	Peon	12	3	1	8	0
7	Demonstrator	2	2	0	0	0
8	Grdener	1	0	1	0	0
9	PET	1	1	0	0	0
10	Lady Attendant	2	1	1	0	0
11	Watchman	1	0	0	1	0
12	Sweeper	1	0	0	1	0
13	DEO	1	0	0	1	0
	TOTAL	33	13	8	12	0

10.3 - Abstract position of GIA Salary statement is furnished below :-

Details Of GIA Salary Statement For The Year 2020-21							
SI No.	Name & Designation	Gross Salary	GPF	PT	IT	Total deduction	Net Payment
1	Debabrata Nayak, Sr. Lect. In Bot.	1269567.00	240000.00	2500.00	99113.00	341613.00	927954.00
2	Aswini Kumar Prusty, Sr. Lect. In Phys.	1269567.00	120000.00	2500.00	11307.00	133807.00	1135760.00
3	Bikram Kumar Mohanty, Sr. Lect. In Chem.	1210131.00	120000.00	2500.00	109549.00	232049.00	978082.00
4	Lokanath Giri, Sr. Lect. In Eng.	1216917.00	120000.00	2500.00	117854.00	240354.00	976563.00
5	Santanu Kumar Mati, Sr. Lect. In Pol.Sc.	1179009.00	240000.00	2500.00	99634.00	342134.00	836875.00
6	Sandeep Bal, Lect. In Pol.Sc.	696735.00	69676.00	2500.00	0.00	72176.00	624559.00

Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT

ALFA



7	Kishor Chandra Mallik ,Lect. In Odia	696735.00	69676.00	2500.00	0.00	72176.00	
8	Sanjukta Selhi,Lect. In Eco.	696735.00	69676.00	2500.00	0.00	72176.00	624559.00
9	Rudrangi Pat tanayak,Lect . In Hist.	696735.00	69676.00	2500.00	0.00	72176.00	624559.00
10	Chittaranjan Jena,Lect. In Odia	208935.00	0.00	600.00	0.00	600.00	208335.00
11	Swarnalata Mishra, Dem on in Chem.	959400.00	120000.00	2500.00	66731.00	189231.00	770169.00
12	Sarat Chandra Prusty,PET	959400.00	180000.00	2500.00	53955.00	236455.00	722945.00
13	Pravakar Behera ,Jr. Clerk	550368.00	120000.00	2500.00	0.00	122500.00	427868.00
14	Hrusikes Das,Jr. Clerk cum Typist	550368.00	120000.00	2500.00	0.00	122500.00	427868.00
15	Ananta Kishor Bhuyan,Lab Attendant	493974.00	60000.00	2500.00	0.00	62500.00	431474.00
16	Basudev Rout,Lab attendant	493974.00	120000.00	2500.00	0.00	122500.00	371474.00
17	Padmanav Rout ,Peon	471276.00	60000.00	2500.00	0.00	62500.00	408776.00
18	Bhaskar Chandra Pradhan,Peon	471276.00	96000.00	2500.00	0.00	98500.00	372776.00
19	Sarat Chandra Pradhan ,Peon	959400.00	30000.00	2500.00	48755.00	81255.00	878145.00
20	Tulasi Behera,Lady attendant	471276.00	60000.00	2500.00	0.00	62500.00	408776.00
21	Ashok Mallick , lect in zoology	634959.00	5909.00	2500.00	0.00	8409.00	626550.00
22	Ranjan Kumar	460746.00	24000.00	2500.00	0.00	26500.00	434246.00

DRAFT AUDIT REPORT

ALFA



	Panda, Lab Attendant						
23	Bhakti Prasad Rath, Demon in Biology	884403.00	30000.00	2500.00	38357.00	70857.00	813546.00
	TOTAL	17501886.00	2144613.00	55600.00	645255.00	2845468.00	14656418.00

18.4 - Abstract position of GIA-17 Salary statement is furnished below :-

Details of GIA-17 salary statement during the Year 2020-21					
SL NO	NAME & DESIGNATION	TOTAL INCOME	PT	TOTAL DEDUCTION	NET PAYBLE
1	DR.KISHORE KUMAR BEDANTA-LECT IN EDN	811654.00	2500.00	2500.00	809154.00
2	SANJAY KU MISHRA- LECT IN ECO	811654.00	2500.00	2500.00	809154.00
3	BISWAJIT KUMAR SAHOO-LECT IN ENG	811654.00	2500.00	2500.00	809154.00
4	NAGENDRANATH PANI- LECT IN HIST	811654.00	2500.00	2500.00	809154.00
5	PRANGYA PATTANAİK-LECT IN ODIA	811654.00	2500.00	2500.00	809154.00
6	DHANESWAR NAYAK- LECT IN ODIA	811654.00	2500.00	2500.00	809154.00
7	BRUNDABANDAS- LECT IN POL.SC	811654.00	2500.00	2500.00	809154.00
8	GURU CHARAN SETHI- LECT IN .SOCIO	811654.00	2500.00	2500.00	809154.00
9	RAMA CHANDRA ROUT-JR.CLERK	423060.00	1500.00	1500.00	421560.00
10	BIDHUBHUSAN PATTANAİK-JR.CLERK	423060.00	1500.00	1500.00	421560.00

Principal
DERABISH COLLEGE
page 31 / 35

DRAFT AUDIT REPORT



11	NARAYAN CHANDRA BARIK- JR. CLERK	423060.00	1500.00	1500.00	421560.00
12	S.DABIRUDDIN- PEON	364694.00	1500.00	1500.00	363194.00
13	BANAMBAR MALIK- GARDENER	364694.00	1500.00	1500.00	363194.00
14	MAMATA SATAPATHY- ASST.LIB	793571.00	2500.00	2500.00	791071.00
15	ASHOK KUMAR DAS- LIB.PEON	364694.00	1500.00	1500.00	363194.00
16	AKSHAY KUMAR BISWAL- LAB.ATTEND	244768.00	375.00	375.00	244393.00
	Total	0894833.00	31875.00	31875.00	9862958.00

18.5 - Abstract position of Management Salary statement is furnished below :-

Details of Management Salary Statement 2020-21		
SI No	Name/Designation	Gross Salary
1	Kishor Ranjan Kar, jr clerk	54900.00
2	Muralidhar Jena, Peon	54900.00
3	Tapan Kumar Rout, Peon	54900.00
4	Nilamani Behera, Peon	54900.00
5	Kshirod Chandra Lenka, Peon	61080.00
6	Bhagaban Singh, Peon	54900.00
7	Maharananda Samal, Peon	54900.00
8	Umesh Chandra Patra, Peon	54900.00
9	Haral Chandra Ghadei, Watchman	54900.00
10	Bhajarhari Sandha, Peon	54900.00
11	Hajhounath Sahoo, lect in Education	60000.00
12	Jayndev das, DEO	48000.00
13	Umesh Patra, Sweeper	54075.00
	Total	717255.00

18.6 - Abstract position of contractual Salary statement is furnished below :-

Principal
DERABHISH COLLEGE



Details of Contractual Salary Statement 2020-21

SI No	Name/Designation	Gross Salary
1	Pratima Swain, Lect in Sociology	39032.00
2	Ardendu Sekhar Mallick, Lect in Zoology	28532.00
3	Tapaswini Singh, lect in Mathematics	38016.00
4	Abinash Behera, lect in Chemistry	19516.00
5	Abhijit Pradhan, lect in Physics	29166.00
6	Sourav Chanda , Lect In Botany	38849.00
	Total	193111.00

18.7 -

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

19.1 - General provident Fund :-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

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 - General Observation detecting during the period 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.

Principal
DERABISH COLLEGE



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.

Principal
DERABISH COLLEGE

DRAFT AUDIT REPORT

LFA



As a result of this Audit transactions involving a sum of Rs 151844.00 are held under objection which include an amount of Rs 9160.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	9160.00	9160.00	9160.00	0.00	0.00	
2	13.1	0.00	142684.00	0.00	0.00	0.00	
Total		9160.00	151844.00	9160.00			

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 Derabish College, Derabish for the financial year 2020-2021 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Principal
DERABISH COLLEGE



a result of this Audit transactions involving a sum of Rs 151844.00 are held under objection which include an amount of Rs 9160.00 suggested for recovery. Besides, a sum of Rs 0.00 was recovered at the instance of audit. Details are furnished in the following table:

Sl No	Name Of The Paragraph	Amount suggested for recovery (In Rs.)	Amount kept on objection (In Rs.)	Amount not charged (In Rs.)	Amount recovered (In Rs.)	Amount Other charges (In Rs.)	Remarks
1	8.1	9160.00	9130.00	9160.00	0.00	0.00	
2	13.1	0.00	142634.00	0.00	0.00	0.00	
Total		9160.00	151844.00	9160.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of Derabhis College, Derabhis for the financial year 2020-2021 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.



[Signature]
Principal
DERABHIS COLLEGE

DERABIS COLLEGE, DERABISH (DIST-KENDRAPARA)

CERTIFICATE NO-1

Certified that the salaries of direct payment staff of The College mentioned in the statement of accounts were actually paid to them out of Govt. of Odisha, Treasury and the management staff of the college mentioned in the statement of accounts were paid out of college development fund.

CERTIFICATE NO-2

Certified that the enhanced DA from time to time as per the rules of State govt. Odisha for the academic session 2019-20 has been paid out of Govt. treasury there is no dues on this head is pending yet.

CERTIFICATE NO-3

Certified that the expenditure of provident fund contribution and contribution to the gratuity fund has been incurred at the prescribed rates and already approved by the University and Government from time to time.

CERTIFICATE NO-4

Certified that there are no sundry creditors, outstanding payments, credit purchases merges in the expenditure of the college during the year 2019-20.




Principal
DERABISH COLLEGE

Order No: 914

Date: 08/07/21

Accounts Review Report Approval Certificate

Certified that the Accounts Review Report on the accounts of the college: DERABISH COLLEGE, DERABISH, Address : DERABISH For the years 2019-2020 Submitted by the C.A. firm :K C ACHARYA AND CO.-326919E Office Address KISHORE NIWAS RAHUNATH JEW LANE TALA TELENGA BAZAR is in order. The said Report bearing No 589240/AR/2020-2021-JAJPUR is hereby approved.

Date 08-07-2021

(SACHIDANANDA HOTA)
District Audit Officer,
Local Fund Audit, JAJPUR

Memo No:

915

Dated:

08/07/21

Copy submitted to the Director, Local Fund Audit / the Principal, DERABISH COLLEGE, DERABISH, DERABISH / K C ACHARYA AND CO.-326919E, KISHORE NIWAS RAHUNATH JEW LANE TALA TELENGA BAZAR for information and necessary action.

(SACHIDANANDA HOTA)
District Audit Officer,
Local Fund Audit, JAJPUR

*This certificate is valid only if the respective District Audit Officer has signed with his/her seal.

AUDIT REPORT



LOCAL FUND AUDIT, JAJPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 589240/AR/2020-2021-JAJPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Derabish College, Derabish
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	CHATRUBHUJA KAR, PRINCIPAL IC, READER IN MATHEMATICS, FROM 28.02.2018 TO 31.01.2020 DR. DEBABRATA NAYAK, PRINCIPAL IC, READER IN BOTANY, FROM 31.01.2020 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	DR. DEBABRATA NAYAK, PRINCIPAL IC, READER IN BOTANY
4	Duration of Audit :	27-11-2020 To 04-03-2021 (Mandays Consumed :-)
5	Name of the Auditors :	K C ACHARYA AND CO. 326919E - Lead Auditor
6	Name of the Reviewing Officer :	KHIRODENDU JAGATDEV (Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	26-04-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SACHIDANANDA HOTA
11	Date of approval of report by District Audit Officer :	27-04-2021

Para 1.1 :- 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
Derabish College, Derabish	0.5	10	263	1	0	936	1200	538	662

PARA: 2 PHYSICAL VERIFICATION

Sno	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	Plus Three Fee Collection	27.11.2020	15 Nos	15 Nos	01	No Discrepancies

DERABISH COLLEGE

AUDIT REPORT



	Receipt Book					
2	Plus Two Fee Collection Receipt Book	27.11.2020	30 Nos	30 Nos	03	No Discrepancies
3	Cash in hand Plus Three General	27.11.2020	NIL	NIL	186	No Discrepancies
4	Service Postage Stamps	27.11.2020	NIL	NIL	NA	No Discrepancies
5	Measurement Books	27.11.2020	NIL	NIL	NA	No Discrepancies
6	Cash in hand Plus Two General	27.11.2020	NIL	NIL	170	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 2020-21 of the Derabish College, Derabish 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 as on 27/11/2020.

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. 27/11/2020 .

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 2019-20. 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.


Principal
DERABISH COLLEGE

AUDIT REPORT



Part A: 3 LIST OF VERIFIED RECORDS

List Of Verified Records/Register

Ino	List Records/Register
	Library stock register
	Stock register of stationery articles.
	Stock register of M.R forms.
	Pay acquittance roll of M.P staff.
	Pay acquittance roll of D.P staff.
	Paid vouchers
	Counter foils of cheques
	Bank Draft & cheque register.
	Book of Drawal
	Misc. receipt books.
	Daily collection Registers.
	Fee collection receipt books
	Bank Pass Book
	General Cash Book
	F.D.R
	Service books.

List of Records/Registers not Produced to Audit

Ino	List Records/Register
	Construction cash book
	H.S.S. cash book

List of Records/Registers not Maintained

Ino	List Records/Register
-----	-----------------------

List of Records/Registers not Required

Ino	List Records/Register
	Acquittance roll of scholarship

Comments

Following the record and registers could not be made available for audit .

Property Register

Construction Cash Book

Annual abstract register of Receipt & Expenditure

Reconciliation statement between Pass Book & Cash Book.

(Signature)
Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



above said records are not maintained by the management. It is advisable to maintain the above said account proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to local authority to maintain the above records along with the other records in pursuance of the rules of the E.I.A.P Rules, 1985 and compliance report to audit.

A: 4 FINANCIAL POSITION

Derabish College, Derabish - 2019-2020

No	Name of the Cash Book	OB as on Date	Opening Balance (In Rs:)	Receipt during the Year under Audit (In Rs:)	Total (In Rs:)	Expenditure during the Year under Audit (In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance (In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
	UGC	01-04-2019	547781.04	191098.00	566890.04	546372.45	31-03-2020	205184.54	31-03-2020	205184.54	0.00	
	PLUS THREE SAMS	01-04-2019	125315.35	1654.00	126969.35	117310.80	31-03-2020	9658.55	31-03-2020	9658.55	0.00	
	PLUS TWO SAMS	01-04-2019	93321.80	1483.00	94804.80	81596.40	31-03-2020	13208.40	31-03-2020	13208.40	0.00	
	IDP	01-04-2019	692023.50	203092.60	272294.95	914172.00	31-03-2020	180877.75	31-03-2020	180877.75	0.00	
	YRC	01-04-2019	0.00	32794.54	32794.54	3770.80	31-03-2020	29023.74	31-03-2020	29023.74	0.00	
	NSS	01-04-2019	0.00	18016.74	18016.74	2479.06	31-03-2020	15537.68	31-03-2020	15537.68	0.00	
	PLUS TWO GENERAL	01-04-2019	175312.146	200584.90	375897.046	922667.30	31-03-2019	283630.316	31-03-2020	283630.316	0.00	
	PLUS THREE GENERAL	01-04-2019	359247.644	290666.00	326590.7644	275241.7840	31-03-2020	513489.804	31-03-2020	513489.804	0.00	
	GRAND TOTAL		11734069.59	33348421.28	45082490.87	35029899.26		10052591.61		10052591.61	0.00	

[Signature]
Principal

DERABISH COLLEGE

AUDIT REPORT



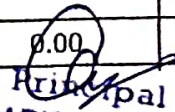
Comments

Cash Book Wise details of Closing Balance As on 31.03.2020

S.I.no	Cash Book	In Cash	In Bank	In FDR	In Advances	Total
1	PLUS TWO GENERAL	0.00	2695973.16	125000.00	15330.00	2836303.16
2	PLUS THREE GENERAL	303.80	4643934.24	464000.00	26660.00	5134898.04
3	PLUS TWO SAMS	0.00	13208.40	0.00	0.00	13208.40
4	PLUS THREE SAMS	0.00	9658.55	0.00	0.00	9658.55
5	UGC	0.00	205184.54	0.00	0.00	205184.54
6	World Bank	0.00	1808777.50	0.00	0.00	1808777.50
7	YRC	0.00	29023.74	0.00	0.00	29023.74
8	NSS	0.00	15537.68	0.00	0.00	15537.68
	TOTAL	303.80	9421297.81	589000.00	41990.00	10052591.61

Statement Showing Details of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2019-20

SI No	Head of Account	OB As on 01.04.19	Receipt during the Year 2019-20	Total	Expenditure during the year 2019-20	CB as on 31.03.2020
I	Govt Grant (Recurring)					
1	GIA Salary	0.00	18397731.00	18397731.00	18397731.00	0.00
2	BG Salary	1013401.00	7504844.00	8518245.00	6508467.00	2009778.00
	Total	1013401.00	25902575.00	26915976.00	24906198.00	2009778.00
II	World Bank Cash book					
1	IDP Grant	672199.00	2000000.00	2672199.00	912172.00	1760027.00
2	Bank Interest/ Charges	19824.50	26926.00	46750.50	0.00	46750.50
3	Security Money	0.00	4000.00	4000.00	2000.00	2000.00
	Total	692023.50	2030926.00	2722949.50	914172.00	1808777.50
III	UGC Grant(U. G.C.Cash book)					
1	Books ,journal & Equipment	0.00	0.00	0.00		0.00
2	Bank interest/ Charges	916708.80	191098.00	1107806.80	902622.26	205184.54
3	M.R.P	0.00	0.00	0.00	0.00	0.00


Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



4	U.G.C.Seminar	0.00	0.00	0.00	0.00	0.00
5	Entry in Service(Recurring)	0.00	0.00	0.00	0.00	0.00
6	Entry in Service(Non Recurring)	0.00	0.00	0.00	0.00	0.00
7	Remedial(Recurring)	0.00	0.00	0.00	0.00	0.00
8	Remedial(Non Recurring)	0.00	0.00	0.00	0.00	0.00
9	Merged Scheme	0.00	0.00	0.00	0.00	0.00
10	Unclassified Balance	4561102.24	0.00	4561102.24	4561102.24	0.00
	Total	5477811.04	191098.00	5668909.04	5463724.50	205184.54
IV	Internal Sources					
A	Fees and fines	20482.00	64165.00	84647.00	0.00	84647.00
	Total	20482.00	64165.00	84647.00	0.00	84647.00
B	Students Fund					
1	Athletic fund	46059.00	0.00	46059.00	0.00	46059.00
2	College calendar	136798.00	48420.00	185218.00	38500.00	146718.00
3	College Exam	98685.00	199118.00	297803.00	221850.00	75953.00
4	D.S.A	41560.00	44680.00	86240.00	23900.00	62340.00
5	Dramatic Society	18020.00	0.00	18020.00	0.00	18020.00
6	Red Cross	23995.00	0.00	23995.00	0.00	23995.00
7	Laboratory development	430883.00	288400.00	719283.00	0.00	719283.00
8	identity card/library card	69606.00	28560.00	98166.00	10472.00	87694.00
9	library improvement	280078.00	206750.00	486828.00	145108.00	341720.00
10	laboratory caution money	219250.00	0.00	219250.00	0.00	219250.00
11	Magazine	17820.00	52110.00	69930.00	0.00	69930.00
12	Proctorials	60405.00	22340.00	82745.00	0.00	82745.00
13	Reading Room	11620.00	0.00	11620.00	0.00	11620.00
14	student safety insurance	9308.00	23120.00	32428.00	2875.00	29553.00
15	Student Aid	83895.00	44680.00	128575.00	104955.00	104955.00

Principal

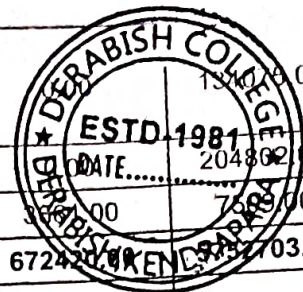
DERABISH COLLEGE

AUDIT REPORT



	Fund					
16	College union	136125.00	0.00	136125.00	0.00	136125.00
17	college function	-6920.00	0.00	-6920.00	0.00	-6920.00
18	Games & Sports	181259.00	0.00	181259.00	0.00	181259.00
19	Medical Aid funds	41627.00	0.00	41627.00	0.00	41627.00
20	N.C.C	47385.00	11170.00	58555.00	0.00	58555.00
21	Admission /T.C.Fees	160377.00	74429.00	234806.00	0.00	234806.00
22	seminar fees	495500.00	317100.00	812600.00	123100.00	689500.00
23	Electricity duties	2012.00	0.00	2012.00	0.00	2012.00
24	Flag day	118530.00	22340.00	140870.00	0.00	140870.00
25	Election	11410.00	37660.00	49070.00	0.00	49070.00
26	Silver Jubilee	29025.00	0.00	29025.00	28350.00	675.00
27	syllabus fee	44050.00	11900.00	55950.00	0.00	55950.00
28	inspection fees	11620.00	0.00	11620.00	0.00	11620.00
29	Dadhibaban sanman	11620.00	0.00	11620.00	0.00	11620.00
30	Annual repairing	-14257.00	0.00	-14257.00	0.00	-14257.00
31	Garden Work	11620.00	0.00	11620.00	0.00	11620.00
32	social service fees	47672.00	22340.00	70012.00	3813.00	66199.00
33	Arts/Commerce/Science Society	74560.00	33955.00	108515.00	0.00	108515.00
34	CLC Certificate fees	69728.00	80880.00	150608.00	0.00	150608.00
35	Common Room	69310.00	22340.00	91650.00	0.00	91650.00
36	Corpus Fund	83180.00	22340.00	105520.00	0.00	105520.00
37	Cycle Stand	55435.00	23225.00	78660.00	0.00	78660.00
38	E-education & E-governance	313350.00	111700.00	425050.00	47171.00	377879.00
39	Faculty welfare	411770.00	127840.00	539610.00	0.00	539610.00
40	General Insurance	16272.00	5585.00	21857.00	0.00	21857.00
41	Honors Fees	87300.00	0.00	87300.00	0.00	87300.00
42	Migration Fees	38420.00	47600.00	86020.00	0.00	86020.00
43	NSS	38382.00	5380.00	43762.00	0.00	43762.00
44	CDC Fees	-610.00	5380.00	4770.00	0.00	4770.00

Principal
DERABISH COLLEGE



45	Cultural Association	93545.00	40530.00	134075.00		
46	CAF Fee	204802.00	0.00	204802.00		
47	YRC	0.00	11170.00	11170.00		
	TOTAL	4432081.00	1993042.00	6425123.00	6724200.00	532703.00
C	CHSE/UNIVERSITY Fee					
1	CHSE works experience	5662.00	0.00	5662.00	0.00	5662.00
2	CHSE Registration	-118136.00	14550.00	-103586.00	10850.00	-114436.00
3	CHSE Affiliation	215.00	14475.00	14690.00	20150.00	-5460.00
4	CHSE Examination	80546.00	196300.00	276846.00	192546.00	84300.00
5	CHSE Syllabus	28295.00	0.00	28295.00	0.00	28295.00
6	CHSE/SPORTS/CULTURAL	53985.00	69480.00	123465.00	23595.00	99870.00
7	University Examination	294089.00	822740.00	1116829.00	770359.00	346470.00
8	University/CHSE certificate	5700.00	28305.00	34005.00	28305.00	5700.00
9	University syllabus	29250.00	0.00	29250.00	0.00	29250.00
10	University Affiliation	-19953.00	13450.00	-6503.00	13450.00	-19953.00
11	University Registration	-11385.00	27750.00	16365.00	27750.00	-11385.00
12	University Games/Sports	40522.00	64560.00	105082.00	37239.00	67843.00
13	CHSE Processing fees	24000.00	0.00	24000.00	0.00	24000.00
14	University council fund	2900.00	0.00	2900.00	0.00	2900.00
15	UU/CHSE Recognition fees	-54170.00	25235.00	-28935.00	29000.00	-57935.00
16	Academic fees	126930.00	55850.00	182780.00	9765.00	173015.00
17	EMH Fees	60730.00	43650.00	104380.00	43650.00	60730.00
	Total	549180.00	1376345.00	1925525.00	1206659.00	718866.00
D	Miscellaneous					
1	College Development	-2161163.10	1478606.00	-682557.10	1639068.70	-2321625.80

Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



	fees					
2	CHSE centre Expenses	29369.00	0.00	29369.00	0.00	29369.00
3	Admission form	233920.00	0.00	233920.00	0.00	233920.00
4	Self defence	17750.00	30000.00	47750.00	22500.00	25250.00
5	Bank interest	1171358.00	227716.00	1399074.00	0.00	1399074.00
6	Sale Proceeds	2000.00	0.00	2000.00	0.00	2000.00
7	Income Tax	1142.00	0.00	1142.00	0.00	1142.00
8	G.I.S of staff	0.00	0.00	0.00	0.00	0.00
9	TDS Refund	1460.00	0.00	1460.00	0.00	1460.00
10	Miscellaneous	108.00	0.00	108.00	0.00	108.00
11	House Rent	34510.00	0.00	34510.00	0.00	34510.00
12	Transferred to YRC A/C	-14350.00	0.00	-14350.00	0.00	-14350.00
13	Transferred from General Cash Book	14350.00	0.00	14350.00	0.00	14350.00
	Total	-669546.10	1736322.00	1066775.90	1661568.70	-594792.80
V	Other Cash Book:-					
1	PLUS TWO SAMS	93321.80	1483.00	94804.80	81596.40	13208.40
2	PLUS THREE SAMS	125315.35	1654.00	126969.35	117310.80	9658.55
3	YRC	0.00	32794.54	32794.54	3770.80	29023.74
4	NSS	0.00	18016.74	18016.74	2479.06	15537.68
	Total	218637.15	53948.28	272585.43	205157.06	67428.37
	GRAND TOTAL	11734069.59	33348421.28	45082490.87	35029899.26	10052591.61

Statement Showing Abstract of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2019-20

SI No	Head of Account	OB As on 01.04.19	Receipt during the Year 2019-20	Total	Expenditure during the year 2019-20	CB as on 31.03.2020
I	Govt Grant (Recurring)	1013401	25902575	26915976	24906198	2009778
II	World Bank Cash book	692023.50	2030926	2722949.50	914172	1808777.50
III	UGC Grant(U. G.C.Cash book)	5477811.04	191098	5668909.04	5463724.50	205184.54
IV (A)	Internal	20482	64165	84647.00	0	84647.00

[Signature]
Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



6	OGB	401834003 002548	31-03-2020	3993.00	31-03-2020	3993.00		PLUS TWO GENERAL
7	PNB	322500010 0007305	31-03-2020	280947.02	31-03-2020	280947.02		PLUS THREE GENERAL
8	SBI	113879673 06	31-03-2020	2396170.16	31-03-2020	2396170.16	0.00	PLUS THREE GENERAL
9	PNB	322500010 0119798	31-03-2020	398411.06	31-03-2020	398411.06	0.00	PLUS THREE GENERAL
10	SBI	376620282 26	31-03-2020	1568406.00	31-03-2020	1568406.00	0.00	PLUS THREE GENERAL
11	SBI	376142481 04	31-03-2020	1808777.50	31-03-2020	1808777.50	0.00	WORLD BANK
12	PNB	322500010 0098792	31-03-2020	29023.74	31-03-2020	29023.74	0.00	YRC
13	PNB	322500010 0114827	31-03-2020	15537.68	31-03-2020	15537.68	0.00	NSS
	GRAND TOTAL			9421297.81		9421297.81	0.00	

Reconciliation

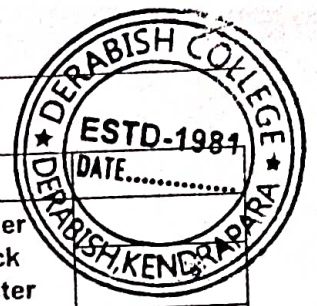
Reconciliation It is noticed that All the Bank Account Pass book balance is tally with Cash book Balance and no difference is exist for reconciliation.

PARA: 6 STOCK POSITION

Derabish College, Derabish - 431493

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Plus three library book	4738	316	0	5054.00	5054	
2	PLUS TWO LIBRARY BOOK	3055	236	0	3291.00	3291	
3	UGC BOOKS	1561	0	0	1561.00	1561	

Principal
DERABISH COLLEGE



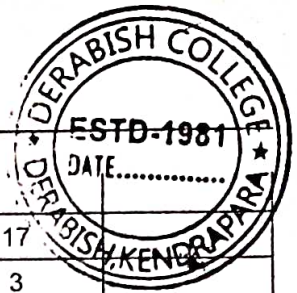
Comments

Details Of Stock Position As On 31.03.20

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register
1	Computer	19	0	0	19	19
2	Printer	4	0	0	4	4
3	XEROX MACHINE	2	0	0	2	2
4	SCANNER	1	0	0	1	1
5	REFRIGIRATOR	2	0	0	2	2
6	Steel Almiraha	10	4	0	14	14
7	AC	1	0	0	1	1
8	GENERATOR	3	0	0	3	3
9	COMPUTER TABLE	4	0	0	4	4
10	COMPUTER CHAIR	4	0	0	4	4
11	WATER COOLER	2	0	0	2	2
12	FAX MACHINE	1	0	0	1	1
13	AQUAGUARD	1	1	0	2	2
14	LOCKER	1	0	0	1	1
15	PROJECTOR	1	0	0	1	1
16	INVERTOR	4	0	0	4	4
17	LAPTOP	3	0	0	3	3
18	PHOTO COPIER	1	0	0	1	1
19	LECTURER TABLE	4	0	0	4	4
20	IRON RACK	1	0	0	1	1
21	TABLE WITH DRAW	4	0	0	4	4
22	STEEL CHAIR	9	0	0	9	9
23	IRON BENCH AND DESK	100	0	0	100	100
24	VIDEO	1	0	0	1	1

Principal
DERABISH COLLEGE

AUDIT REPORT



	CAMERA					
25	CCTV	15	2	0	17	17
26	Fire extinguisher	3	0	0	3	3
27	Stablizer	0	1	0	1	1
28	Book Case	0	2	0	2	2

As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2018-19 as required under 119 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

PARA: 7 INVESTMENT

Derabish College, Derabish - 431493

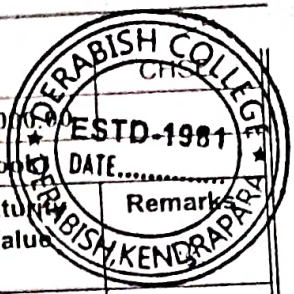
S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit (In Rs:)	Total (In Rs:)	Amount Invested during the Year under Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2019	454000.00	0.00	454000.00	10000.00	31-03-2020	464000.00	31-03-2020	464000.00	0.00	PLUS THREE
2	01-04-2019	125000.00	0.00	125000.00	0.00	31-03-2020	125000.00	31-03-2020	125000.00	0.00	PLUS TWO
	GRAND TOTAL	579000.00	0.00	579000.00	10000.00		589000.00		589000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of Investment As on 31.03.2020 (Plus Two General Cash Book)							
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	interest Rate	Date of Maturity	Maturity Value	Remarks
1	CUTTACK GRAMYA BANK-164393	09.11.2009	100000.00	7.50%	09.11.2019	100000.00	Pledged to CHSE
2	104638-KGB	20.08.2011	25000.00	9.00%	20.08.2021	25000.00	Pledged to

DERABISH COLLEGE

			125000.00			125000.00	
Details of Investment As on 31.03.2020 (Plus Three General Cash Books)							
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Remarks
1	PNB-322500 5300050102	01.12.15	3000.00	6.25%	01.12.25	3000.00	Pledged to Principal
2	PNB-322500 2700000272	08.05.15	350000.00	8.25%	08.05.25	350000.00	Pledged to UU
3	SBI-3778915 1277	03.07.18	100000.00	6.75%	03.07.28	195300.00	Pledged to UU
4	SBI-3778911 6118	03.07.18	1000.00	6.75%	03.07.28	1953.00	Pledged to Principal
5	SBI-3838153 6273	08.04.19	10000.00	6.80%	08.04.20	10698.00	Pledged to Principal
	TOTAL		464000.00			560951.00	
	GRAND TOTAL		589000.00			685951.00	



PARA: 8 ADVANCE

Derabish College, Derabish - 2019-2020

S/no	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	01-04-2019	PLUS TWO GENERAL	29540.00	147930.00	177470.00	162140.00	31-03-2020	15330.00	31-03-2020	15330.00	0.00	
2	01-04-2019	PLUS THREE GENERAL	45000.00	592328.00	637328.00	610668.00	31-03-2020	26660.00	31-03-2020	26660.00	0.00	
	GRAND TOTAL		74540.00	740258.00	814798.00	772808.00		41990.00		41990.00	0.00	

Principal
DERABISH COLLEGE



Comments :

Year Wise Break Up Of Outstanding Advances As On 31.03.20

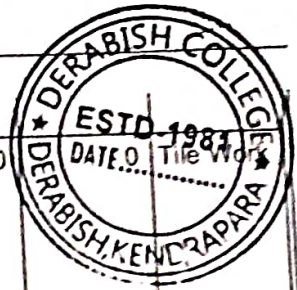
YEAR	Amount
2018-19	0.00
2019-20	41990.00
TOTAL	41990.00

Statement Showing Details of Outstanding Advance as on 31.03.2020 (Plus Three General Cash Book)

Sl.No.	Name and Designation	OB as on 01.04.2019	Date of Payment	Advance paid during the year 2019-20	Total	Date of Adjustment	Advance Adjusted during the year 2019-20	Outstanding of Advances as on 31.03.2020	Purpose
	2018-19								
1	Banambhar Mallick, Gardener	2000	12.02.2019	0	2000	02.03.20	2000	0	Salary
2	Ashok kumar Das, Watchman	5000	26.02.2019	0	5000	09.10.19	5000	0	Salary
3	Sarat Chandra Ghadei, Watchman	1000	26.10.2018	0	1000	06.09.19	1000	0	Salary
4	Sarat Chandra Ghadei, Watchman	4000	06.12.2018	0	4000	02.11.19	4000	0	Salary
5	Sarat Chandra Ghadei, Watchman	4000	05.01.2019	0	4000	19.02.20	4000	0	Salary
6	Nilamani Behera, Peon	4000	26.11.2018	0	4000	02.11.19	4000	0	Salary
7	Santanu Kumar Mati, lect in Pol. Science	5000	25.06.2018	0	5000	10.01.20	5000	0	Tile Work
8	Santanu Kumar Mati, lect in Pol. Sci	5000	27.06.2018	0	5000	10.01.20	5000	0	Tile Work

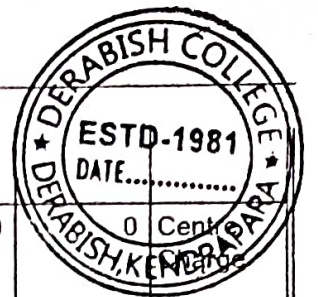
Principal
DERABISH COLLEGE

AUDIT REPORT



9	Santanu Kumar Mati, lect in Pol. Science	5000	29.06.2018	0	5000	10.01.20	5000	
10	Santanu Kumar Mati, lect in Pol. Science	5000	10.07.2018	0	5000	10.01.20	5000	0 Tile Work
11	Santanu Kumar Mati, lect in Pol. Science	5000	01.08.2018	0	5000	10.01.20	5000	0 Tile Work
TOTAL		45000		0	45000		45000	
2019-20								
12	Pravakar Behera , Jr clerk	0	04.04.19	10000	10000	21.10.19	10000	0 Exam
13	Pravakar Behera , Jr clerk	0	09.04.19	10000	10000	21.10.19	10000	0 Exam
14	Pravakar Behera , Jr clerk	0	20.06.19	15000	15000	21.10.19	15000	0 Salary
15	Pravakar Behera , Jr clerk	0	01.07.19	1360	1360	21.10.19	1360	0 Exam
16	Pravakar Behera , Jr clerk	0	01.07.19	6566	6566	21.10.19	6566	0 Exam
17	Pravakar Behera , Jr clerk	0	01.07.19	4359	4359	21.10.19	4359	0 Exam
18	Pravakar Behera , Jr clerk	0	01.07.19	4152	4152	21.10.19	4152	0 Exam
19	Pravakar Behera , Jr clerk	0	01.07.19	1544	1544	21.10.19	1544	0 Exam
20	Pravakar Behera , Jr clerk	0	09.07.19	5000	5000	21.10.19	5000	0 Exam
21	Pravakar Behera , Jr clerk	0	20.08.19	15000	15000	21.10.19	15000	0 Exam
22	Pravakar	0	10.09.19	5950	5950	21.10.19	5950	0 Exam

Principal
DERABISH COLLEGE



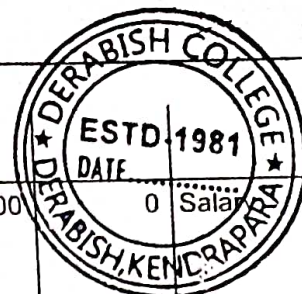
23	Pravakar Behera , Jr clerk	0	04.12.19	10000	10000	24.01.20	10000	0	Cent
24	Pravakar Behera , Jr clerk	0	13.12.19	5000	5000	24.01.20	5000	0	Exam
25	Pravakar Behera , Jr clerk	0	18.12.19	2700	2700	24.01.20	2700	0	Exam
26	Pravakar Behera , Jr clerk	0	18.12.19	12000	12000	24.01.20	12000	0	Exam
27	Pravakar Behera , Jr clerk	0	20.01.20	2030	2030	24.01.20	2030	0	Exam
28	Pravakar Behera , Jr clerk	0	20.01.20	10484	10484	24.01.20	10484	0	Exam
29	Pravakar Behera , Jr clerk	0	17.02.20	12000	12000	12.03.20	12000	0	Exam
30	Pravakar Behera , Jr clerk	0	07.03.20	9000	9000	12.03.20	9000	0	Exam
33	Narayan Ch Barik , Jr Clerk	0	04.04.19	10625	10625	02.03.20	10625	0	Salary
34	Narayan Ch Barik , Jr Clerk	0	06.05.19	10000	10000	02.03.20	10000	0	Salary
35	Narayan Ch Barik , Jr Clerk	0	24.05.19	10000	10000	02.03.20	10000	0	Salary
36	Narayan Ch Barik , Jr Clerk	0	30.08.19	20000	20000	02.03.20	20000	0	Salary
37	Narayan Ch Barik , Jr Clerk	0	29.10.19	10000	10000	28.12.19	840	9160	Salary
38	Ashok kumar Das , Watchma n	0	17.04.19	9000	9000	26.08.19	9000	0	Salary
39	Ashok kumar Das ,	0	06.05.19	9000	9000	09.10.19	9000	0	Salary

K. K. Sharma
Principal


DERABISH COLLEGE

AUDIT REPORT

ALFA



	Watchman								
40	Ashok kumar Das , Watchman	0	01.10.19	10000	10000	02.03.20	10000	0	Salary
41	Guru Ch Sethi , Lect In Sociology	0	17.04.19	1300	1300	10.01.20	1300	0	IDP Work
42	Guru Ch Sethi , Lect In Sociology	0	23.10.19	500	500	10.01.20	500	0	Seminar
43	Guru Ch Sethi , Lect In Sociology	0	28.01.20	2000	2000	09.02.20	2000	0	Puja
44	Guru Ch Sethi , Lect In Sociology	0	12.03.20	10000	10000	25.03.20	10000	0	Seminar
45	Guru Ch Sethi , Lect In Sociology	0	28.08.19	2000	2000	25.03.20	2000	0	Puja
46	Sarat Chandra Rout , Demo In Physics	0	22.04.19	8000	8000	12.03.20	8000	0	Salary
47	Sarat Chandra Rout , Demo In Physics	0	24.05.19	8000	8000	12.03.20	8000	0	Salary
48	Sarat Chandra Rout , Demo In Physics	0	10.12.19	10000	10000	-	0	10000	Salary
49	Jayadev Das , DEO	0	30.04.19	3500	3500	03.01.20	3500	0	Exam
50	Bidhubhusan Pattanaik , Jr Clerk	0	06.05.19	10000	10000	09.10.19	10000	0	Salary
51	Bidhubhusan	0	18.06.19	15000	15000	26.08.19	15000	0	Salary


Principal

DERABISH COLLEGE

AUDIT REPORT

ALFA



	san Pattanaik , Jr Clerk									
52	Bidhubhu san Pattanaik , Jr Clerk	0	25.09.19	10000	10000	02.03.20	10000	0	Salary	
53	Sk Dabiru ddin , Peon	0	06.05.19	9000	9000	26.08.19	9000	0	Salary	
54	Sk Dabiru ddin , Peon	0	24.05.19	10000	10000	09.10.19	10000	0	Salary	
55	Banamba r Mallick, Gardener	0	06.05.19	3500	3500	10.01.20	3500	0	Salary	
56	Banamba r Mallick, Gardener	0	13.08.19	10000	10000	09.10.19	10000	0	Salary	
57	Rama Ch Rout , Jr Clerk	0	06.05.19	15000	15000	08.01.20	15000	0	Salary	
58	Rama Ch Rout , Jr Clerk	0	05.11.19	10000	10000	08.01.20	10000	0	CAF	
59	Rama Ch Rout , Jr Clerk	0	18.11.19	5000	5000	08.01.20	5000	0	Tile Work	
60	Rama Ch Rout , Jr Clerk	0	13.01.20	8300	8300	10.01.20	8300	0	Repair & Maintainance	
61	Akshaya Kumar Biswal , lab Attd	0	06.05.19	10000	10000	03.03.20	10000	0	Salary	
62	Kishore Ranjan Kar , Jr Clerk	0	03.07.19	4100	4100	02.11.19	4100	0	Salary	
63	Kishore Ranjan Kar , Jr Clerk	0	22.07.19	7540	7540	02.11.19	7540	0	Salary	
64	Kishore Ranjan Kar , Jr Clerk	0	13.12.19	3868	3868	09.01.20	3868	0	Salary	
65	Santanu Kumar Mati,lect	0	25.07.19	1600	1600	10.01.20	1600	0	Fan	

Principal
DERABISH COLLEGE

AUDIT REPORT

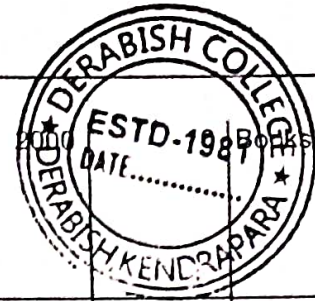


	in Pol.Sci ence								
66	Santanu Kumar Mati,lect in Pol.Sci ence	0	28.08.19	2000	2000	10.01.20	2000		
67	Santanu Kumar Mati,lect in Pol.Sci ence	0	28.01.20	2000	2000	10.01.20	2000	0	Puja
68	Kishore Ch Mallick , Lect In Odia	0	13.08.19	1200	1200	08.01.20	1200	0	Flag Day
69	Kishore Ch Mallick , Lect In Odia	0	30.08.19	2000	2000	08.01.20	2000	0	Puja
70	Kishore Ch Mallick , Lect In Odia	0	24.09.19	1000	1000	08.01.20	1000	0	Foundatio n Day
71	Kishore Ch Mallick , Lect In Odia	0	28.01.20	2000	2000	13.03.20	2000	0	Puja
72	Kishore Ch Mallick , Lect In Odia	0	28.01.20	2000	2000	13.03.20	2000	0	Puja
73	Muralidha r Jena , Peon	0	16.08.19	4000	4000	06.09.19	4000	0	Salary
74	Umesh Patra , Peon	0	22.08.19	1000	1000	13.03.20	1000	0	Salary
75	Nilamani Behera,P eon	0	13.09.19	3000	3000	09.01.20	3000	0	Salary
76	Ardhendu Sekhar Mallick , Lect In Zoology	0	24.09.19	2000	2000	08.01.20	2000	0	Fan

Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



77	Ardhendu Sekhar Mallick , Lect In Zoology	0	02.11.19	2000	2000	08.01.20	2000	0	Books
78	Ardhendu Sekhar Mallick , Lect In Zoology	0	02.11.19	500	500	08.01.20	500	0	Meeting
79	Ardhendu Sekhar Mallick , Lect In Zoology	0	28.01.20	2000	2000	12.03.20	2000	0	Puja
80	Ardhendu Sekhar Mallick , Lect In Zoology	0	12.02.20	5000	5000	12.03.20	5000	0	Salary
81	Ardhendu Sekhar Mallick , Lect In Zoology	0	28.08.19	2000	2000	12.03.20	2000	0	Puja
82	Debabrat a Nayak , Lect In Botany	0	14.10.19	1000	1000	20.01.20	1000	0	Interview
83	Debabrat a Nayak , Lect In Botany	0	29.10.19	500	500	20.01.20	500	0	Meeting
84	Debabrat a Nayak , Lect In Botany	0	30.10.19	2000	2000	20.01.20	2000	0	Books
85	Debabrat a Nayak , Lect In Botany	0	28.01.20	2000	2000	14.02.20	2000	0	Puja
86	Debabrat a Nayak , Lect In Botany	0	28.08.19	2000	2000	20.01.20	2000	0	Puja
87	Ashiwini Kumar Prusty , Lect In Physics	0	30.10.19	2000	2000	27.01.20	2000	0	Books
88	Ashiwini	0	28.01.20	2000	2000	29.03.20	2000	0	Puja

(Signature)
Principal

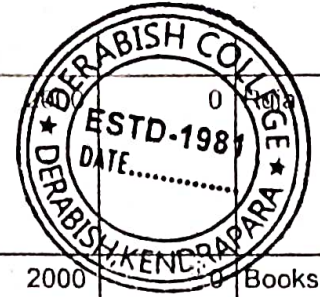
DERABISH COLLEGE



	Kumar Prusty , Lect In Physics									
89	Ashiwini Kumar Prusty , Lect In Physics	0	28.08.19	2000	2000	27.01.20				
90	Bikram Kumar Mohanty , Lect In Chemistry	0	30.10.19	2000	2000	08.01.20	2000	0	Books	
91	Bikram Kumar Mohanty , Lect In Chemistry	0	30.10.19	500	500	08.01.20	500	0	Meeting	
92	Bikram Kumar Mohanty , Lect In Chemistry	0	28.01.20	2000	2000	29.03.20	2000	0	Puja	
93	Bikram Kumar Mohanty , Lect In Chemistry	0	28.08.19	2000	2000	08.01.20	2000	0	Puja	
94	Sandeep Kumar Bal , Lect In Pol Sci	0	02.11.19	2000	2000	03.01.20	2000	0	Books	
95	Sandeep Kumar Bal , Lect In Pol Sci	0	26.02.20	10000	10000	13.03.20	10000	0	Seminar	
96	Kishore Kumar Bedanta , Lect In Education	0	02.11.19	2000	2000	03.01.20	2000	0	Books	
97	Kishore Kumar Bedanta , Lect In Education	0	02.11.19	500	500	03.01.20	500	0	Meeting	
98	Kishore Kumar Bedanta , Lect In	0	28.01.20	2000	2000	29.03.20	2000	0	Puja	

Principal
DERABHISH COLLEGE

	Education								
99	Kishore Kumar Bedanta , Lect In Education	0	28.08.19	2000	2000	03.01.20			
100	Sanjaya Kumar Mishra , Lect In Economics	0	05.11.19	2000	2000	08.01.20	2000	0	Books
101	Sanjaya Kumar Mishra , Lect In Economics	0	05.11.19	500	500	08.01.20	500	0	Meeting
102	Sanjaya Kumar Mishra , Lect In Economics	0	28.01.20	2000	2000	13.03.20	2000	0	Puja
103	Sanjaya Kumar Mishra , Lect In Economics	0	26.02.20	10000	10000	13.03.20	10000	0	Seminar
104	Sanjaya Kumar Mishra , Lect In Economics	0	28.08.19	2000	2000	08.01.20	2000	0	Puja
105	Nagendra nath Pani , Lect In History	0	13.11.19	2500	2500	03.01.20	2500	0	Books
106	Nagendra nath Pani , Lect In History	0	09.01.20	7500	7500	-	0	7500	SDTP
107	Nagendra nath Pani , Lect In History	0	28.01.20	2000	2000	13.03.20	2000	0	Puja
108	Nagendra nath Pani , Lect In History	0	26.02.20	10000	10000	13.03.20	10000	0	Seminar
109	Nagendra nath Pani , Lect In History	0	28.08.19	2000	2000	03.01.20	2000	0	Puja



Principal
DERABISH COLLEGE

AUDIT REPORT

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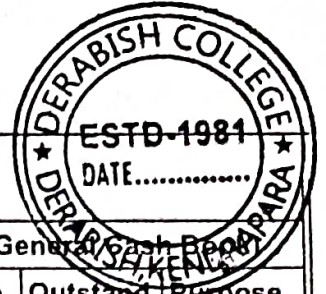


110	Bhakti Prasad Rath , Demon In Botany	0	10.12.19	10000	10000	03.03.20	10000	0	Salary
111	Ranjan Kumar Panda , Lab Attd In Chemistry	0	10.12.19	8500	8500	03.03.20	8500	0	Salary
112	Bhajahari Sandha , Peon	0	13.12.19	4575	4575	09.01.20	4575	0	Salary
113	Mathurananda Samal , Peon	0	13.12.19	4575	4575	09.01.20	4575	0	Salary
114	Sarat Chandra Prusty , PET	0	20.01.20	10000	10000	24.01.20	10000	0	Sports
115	Sourav Chand , Lect In Botany	0	12.02.20	5000	5000	12.03.20	5000	0	Salary
116	Hrushikes h Das , Jr Clerk Cum Typist	0	19.02.20	10000	10000	13.03.20	10000	0	Foundatio n Day
117	Hrushikes h Das , Jr Clerk Cum Typist	0	25.02.20	6000	6000	13.03.20	6000	0	Foundatio n Day
118	Chittaranj an Jena , Lect In Odia	0	26.02.20	10000	10000	13.03.20	10000	0	Seminar
119	Chittaranj an Jena , Lect In Odia	0	28.08.19	2000	2000	03.01.20	2000	0	Salary
	TOTAL	0		592328	592328		565668	26660	
	GRAND TOTAL (2018-19 & 2019-20)	45000		592328	637328		610668	26660	

Principal
DERABHISH COLLEGE

AUDIT REPORT

LFA



Statement Showing Details of Outstanding Advance as on 31.03.2020 (Plus Two General Cash Book)

Sl.No.	Name and Designation	OB as on 01.04.2019	Date of Payment	Advance paid during the year 2019-20	Total	Date of Adjustment	Advance Adjusted during the year 2019-20	Outstanding of Advances as on 31.03.2020	Purpose
2018-19									
1	Pravakar Behera, Jr Clerk	16900	19.03.19	0	16900	17.12.19	16900	0	AHS Exam
2	Pravakar Behera, Jr Clerk	12640	30.01.19	0	12640	17.12.19	12640	0	Practical Exam
Total		29540		0	29540		29540	0	
2019-20									
3	Bidhubhusan Pattanaik, Jr Clerk	0	03.07.19	2600	2600	18.12.19	2600	0	Admission
4	Bidhubhusan Pattanaik, Jr Clerk	0	13.01.20	8000	8000	07.03.20	8000	0	Repair & Maintenance
5	Banambr Mallick, Garden	0	03.07.19	4000	4000	19.08.19	4000	0	Service Wear
6	Banambr Mallick, Garden	0	31.08.19	2000	2000	06.09.19	2000	0	Repair & Maintenance
7	Kishore Chandra Mallick, Lect In Odia	0	13.08.19	1200	1200	18.12.19	1200	0	Foundation Day
8	Kishore Chandra Mallick, Lect In Odia	0	28.08.19	2000	2000	18.12.19	2000	0	Puja
9	Kishore Chandra Mallick, Lect In Odia	0	29.10.19	7000	7000	24.01.20	7000	0	Repair & Maintenance
10	Kishore Chandra Mallick, Lect In	0	24.01.20	1000	1000	07.03.20	1000	0	Foundation Day

Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



11	Odia Kishore Chandra Mallick , Lect In Odia	0	27.01.20	2000	2000	07.03.20	2000	0	Foundation Day
12	Dhaneswar Nayak , Lect In Odia	0	14.09.19	1000	1000	18.12.19	1000	0	Gandhi Jayanti
13	Dhaneswar Nayak , Lect In Odia	0	01.10.19	1500	1500	18.12.19	1500	0	Gandhi Jayanti
14	Dhaneswar Nayak , Lect In Odia	0	09.01.20	4000	4000	27.01.20	4000	0	Function
15	Rama Ch Rout , Jr Clerk	0	14.10.19	2800	2800	18.12.19	2800	0	Campus Clean
16	Rama Ch Rout , Jr Clerk	0	19.10.19	5000	5000	07.01.20	5000	0	Campus Clean
17	Rama Ch Rout , Jr Clerk	0	19.10.19	5000	5000	07.01.20	5000	0	Repair & Maintenance
18	Rama Ch Rout , Jr Clerk	0	07.01.20	10000	10000	07.01.20	10000	0	Repair & Maintenance
19	Rama Ch Rout , Jr Clerk	0	07.01.20	10000	10000	07.01.20	10000	0	Repair & Maintenance
20	Hrushikesh Das , Jr Clerk	0	18.12.19	5000	5000	07.01.20	5000	0	Repair & Maintenance
21	Hrushikesh Das , Jr Clerk	0	18.12.19	10000	10000	07.01.20	10000	0	Repair & Maintenance
22	Hrushikesh Das , Jr Clerk	0	19.02.20	1000	1000	07.03.20	1000	0	Foundation Day
23	Hrushikesh Das , Jr Clerk	0	25.02.20	10000	10000	07.03.20	10000	0	Foundation Day
24	Nagendra Nath Pani , Lect In History	0	19.12.19	10000	10000	22.02.20	10000	0	SDTP

Principal
DERABISH COLLEGE

AUDIT REPORT



25	Nagendra nath Pani , Lect In History	0	09.01.20	12500	12500	29.02.20	12500		
26	Sarat Chandra Prusty , PET	0	10.01.20	10000	10000	27.01.20	10000	0	Atheletic Meet
27	Pravakar Behera , Jr Clerk	0	27.01.20	15330	15330	-	0	15330	Exam
28	Biswajit Sahoo , Lect In English	0	20.02.20	5000	5000	07.03.20	5000	0	Competiti on
	Total	0		147930	147930		132600	15330	
	Grand Total (2018-19 & 2019-20)	29540		147930	177470		162140	15330	
	TOTAL (+2 & +3)	74540		740258	814798		772808	41990	

There is no outstanding advance more than one year.

PARA: 9 GRANTS

Derabish College, Derabish - 2019-2020

S/no	Grants Outstandin g as on (DD MM YYYY)	Grants Outstandin g (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	01-04-2019	0.00	18397731.0	18397731.0	18397731.0	31-03-2020	0.00	GIA Salary
2	01-04-2019	1013401.00	7504844.00	8518245.00	6508467.00	31-03-2020	2009778.00	GIA17 AND BG SALARY
3	01-04-2019	5031752.84	0.00	5031752.84	5031752.84	31-03-2020	0.00	UGC
4	01-04-2019	672199.00	2000000.00	2672199.00	912113.00	31-03-2020	1760086.00	WORLD BANK
	GRAND TOTAL	6717352.84	27902575.0	34619927.8	30850063.8		3769864.00	

496377

DERABISH COLLEGE

AUDIT REPORT



Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2020

YEAR	AMOUNT
Up to 2017-18	994240.00
2018-19	0.00
2019-20	2775624.00
TOTAL	3769864.00 ✓

Details of IDP Grant expenditure for the F.Y. 2019-20

DATE	PURPOSE	Amount(Rs.)
08.01.20	IDP Grant	2000000
	TOTAL	2000000

Details of IDP Grant expenditure for the F.Y. 2019-20

DATE	PURPOSE	Amount(Rs.)
20.05.19	DEO Remeneration	8581
06.06.19	DEO Remeneration	7000
19.06.19	DEO Remeneration	7000
16.07.19	library book	16665
31.07.19	Aquaguard	28980
06.08.19	library book	2000
06.08.19	DEO Remeneration	7000
13.08.19	Aquaguard	20780
17.08.19	First Aid Box	7000
17.08.19	Printer	35000
07.09.19	DEO Remeneration	7000
01.10.19	DEO Remeneration	7000
02.11.19	DEO Remeneration	7000
06.11.19	CESU(Three phase Connection)	70000
07.11.19	CESU(Three phase Connection)	31860
04.12.19	DEO Remeneration	7000
06.12.19	Career counselling	12340
07.01.20	DEO Remeneration	7000
14.01.20	CESU(Three phase Connection)	200000
12.02.20	Career counselling	3220
15.02.20	CONTIGENCY	

10807
DERABISH COLLEGE
 3220

AUDIT REPORT



15.02.20	Career counselling	1880
03.03.20	DEO Remeneration	7000
	TOTAL	912113

Details of UGC Grant expenditure for the F.Y. 2019-20

DATE	PURPOSE	Amount(Rs.)
16.04.19	Bank charges	17.7
05.07.19	Bank charges	17.7
06.10.19	Bank charges	17.7
05.01.20	Bank charges	17.7
14.01.20	Return to UGC	56943
14.01.20	Return to UGC	3431897
16.01.20	Bank charges	141.6
17.01.20	Return to UGC	1974672.1
	TOTAL	5463724.5

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Derabish College, Derabish - 2019-2020

Sno	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	01-04-2019	2519535.40	5463724.50	7983259.90	5463724.50	31-03-2020	2519535.40	UGC
2	01-04-2019	427801.00	912113.00	1339914.00	0.00	31-03-2020	1339914.00	WORLD BANK
	GRAND TOTAL	2947336.40	6375837.50	9323173.90	5463724.50		3859449.40	

Principal
DERABISH COLLEGE

Comments :

Year wise break-up of UC outstanding As on 31.03.2020

Year	Amount
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AUDIT REPORT

LFA



2014-15	302000
2015-16	884760
2016-17	0
2017-18	1132775.4
2018-19	627801
2019-20	912113
TOTAL	3859449.4

DETAILS OF UC SUBMITTED 2019-20

Letter No/Date	Amount	Purpose	Sent to
661/29.01.20	5463724.5	UGC return	EIRC, Kolkotta
TOTAL	5463724.5		

It may be noticed from the above table that Rs.38,59,449.40 was outstanding towards UC for submission as on 31.03.2020. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION**11.1 -**

No Misappropriation is detected during the period of Audit.

PARA: 12 LOSS OF STOCK & STORE**12.1 -**

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

PARA: 13 AUDIT OF RECEIPTS**13.1 - Abstract of fees & fines:-**


Principal
DERABISH COLLEGE

Position of fees & Fines

AUDIT REPORT

LFA



Abstract Position of Fees & Fines Collected and deposited during 2019-20 is furnished below

Opening Balance as on 1.4.2019	20482.00
fees & Fines Collected	64165.00
Total	84647.00
Deposited	0.00
Balance to be Deposit As on 31.03.2020	84647.00

From the above statistic it would be seen that a sum of Rs 84647.00 was outstanding for deposit towards fees & fines as on 31.03.2020 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. 84647.00 is held under objection**. 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 2019-20 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 (2019-20):-

(A) Position of Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
.+2 1st year,Arts	88	88 X 8	704	8448
.+2 2nd year Arts	138	138 X 8	1104	13248
.+2 1st year Science	35	35 X 9	315	3780
.+2 2nd year Science	40	40 X 9	360	4320
.+3 1st year Arts	39	39 X 9	351	4212
.+3 2nd year Arts	49	49 X 9	441	5292
.+3 3rd year Arts	54	54 X 9	486	5832
.+3 1st year Sci.	16	16 X 10	160	1920
.+3 2nd year Sci	23	23 X10	230	2760
.+3 3rd year Sci.	32	32 X 10	320	3840
TOTAL	514		4471	53652

Principal

(B) Position of admission fees (2019-20)

DERABHISH COLLEGE

CATEGORY	TOTAL	Admission.fee per	Total TF per month
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AUDIT REPORT



		stream	
.+2 1st year,Arts	207	207 X 8	1656
.+2 2nd year Arts	254	254 X 8	2032
.+2 1st year Science	75	75 X 9	675
.+2 2nd year Science	78	78 X 9	702
.+3 1st year Arts	114	114 X 9	1026
.+3 2nd year Arts	137	137 X9	1233
.+3 3rd year Arts	161	161 X 9	1449
.+3 1st year Sci.	59	59 X 10	590
.+3 2nd year Sci	62	62 X 10	620
.+3 3rd year Sci.	53	53 X 10	530
TOTAL	1200		10513
TOTAL A +B	64165		

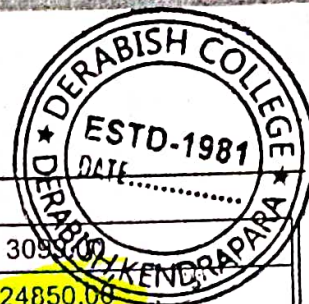
PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of Development Fund Expenditure:-

Details of Development during the year 2019-20		
SL No	Purpose	Amount(Rs.)
1	Management Salary	568749.00
2	Contactual Salary	321893.00
3	EPF Deposit	181142.00
4	✓ Printing & Xerox	3099.00
5	Bank Charges	638.70
6	✓ Electry bill	32968.00
7	Repair & maintenance	97310.00
8	TA	48813.00
9	News paper periodicals	37098.00
10	✓ Arnguard Purchase	11090.00
11	Contingency	13630.00
12	✓ Office Stationary	18284.00
13	Electrical item	3668.00
14	Furniure	44700.00
15	Refund Of Admission Fee	135300.00
16	✓ Telephone bill	4669.00
17	Foundation Day	20000.00
18	Postal	2000.00

AUDIT REPORT

LFA



19	Internet Connection	30950.00
20	Campus Clean	24850.00
21	Sanitary	1900.00
22	CCTV	27558.00
23	Labour Charges	4600.00
	Total	1639068.70

PARA: 15 AUDIT ON WORKS

15.1 -

No Construction work is during the period of Audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No Separate Scheme is running in the College.

PARA: 18 MISCELLANEOUS

18.1 - Abstract Position of student strength:-

STUDENT STRENGTH 2010-20									
S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	88	53	40	26	0	0	207

Principal
DERABISH COLLEGE

AUDIT REPORT

LFA



2	.+2 2ND YEAR ARTS	256	138	41	51	24	0	0	0
3	.+2 1st YEAR SCIENCE	128	35	34	3	3	0	0	75
4	.+2 2ND YEAR SCIENCE	128	40	25	7	6	0	0	78
5	.+3 1ST YEAR ARTS	192	39	57	3	14	1	0	114
6	.+3 2ND YEAR ARTS	192	49	49	13	26	0	0	137
7	.+3 3RD YEAR ARTS	192	54	78	17	12	0	0	161
8	.+3 1ST YEAR SCIENCE	64	16	37	4	2	0	0	59
9	.+3 2ND YEAR SCIENCE	64	23	31	6	2	0	0	62
10	.+3 3RD YEAR SCIENCE	64	32	17	3	1	0	0	53
	TOTAL	1536	514	422	147	116	1	0	1200

18.2 - Abstract Position of staff strength:-

Teaching Staff Position 2019-20						
SI No	Subject	Sanction Staff	GIA	BG	MP	Contractual
1	ENGLISH	2	1	1	0	0
2	ODIA	4	2	2	0	0
3	HISTORY	2	1	1	0	0
4	POL SCIENCE	2	2	0	0	0
5	SOCIOLOGY	2	0	1	0	1
6	ECONOMICS	2	1	1	0	0
7	EDUCATION	3	0	2	1	0
8	PHYSICS	1	0	0	0	0
9	CHEMISTRY	3	2	0	0	0

Principal
DERABISH COLLEGE

AUDIT REPORT



10	MATHMATIC S	2	1	0	0	
11	BOTANY	3	1	0	0	2
12	ZOOLOGY	4	2	0	0	2
	TOTAL	30	13	8	1	8

Non-Teaching Staff Position 2019-20

	Subject	Sanction Staff	GIA	DG	MP	Contractual
1	Asst Librarian	1	0	1	0	0
2	Jr clerk	5	1	3	1	0
3	jr clerk cum typist	1	1	0	0	0
4	Labrotory Attendant	4	3	1	0	0
5	Library watchman cum bearer	1	1	0	0	0
6	Peon	12	3	1	8	0
7	Demonstrator	2	2	0	0	0
8	Grdener	1	0	1	0	0
9	PET	1	1	0	0	0
10	Lady Attendant	1	1	0	0	0
11	Watchman	1	0	0	1	0
12	Sweeper	1	0	0	0	1
13	DEO	1	0	0	0	1
	TOTAL	32	13	7	10	2

18.3 - Abstract position of GIA Salary statement is furnished below:-

SI No.	Name & Designation	Gross Salary
1	Chaturbhuja Kar, Reader In Math.	1156784.00
2	Debabrata Nayak, Sr. Lect. In Bot.	1272749.00
3	Aswini Kumar Prusty, Sr. Lect. In Phys.	1272749.00
4	Bikram Kumar Mohanty, Sr. Lect. In Chem.	1154344.00
5	Lokanath Giri, Sr. Lect. In Eng.	1159203.00
6	Santanu Kumar Mall, Sr. Lect. In Pol.Sc.	1128623.00

Principal
DERABHISH COLLEGE

AUDIT REPORT



7	Sandeep Bal, Lect. In Pol.Sc.	678368.00
8	Kishor Chandra Mallik ,Lect. In Odia	678368.00
9	Sanjukta Sethi, Lect. In Eco.	678368.00
10	Rudrangi Pattanayak, Lect. In Hist.	678368.00
11	Chittaranjan Jena, Lect. In Odia	835740.00
12	Swarnalata Mishra, Demon in Chem.	840224.00
13	Sarat Chandra Prusty, PET	995753.00
14	Pravakar Behera ,Jr. Clerk	572293.00
15	Hrusikes Das, Jr. Clerk cum Typist	572293.00
16	Ananta Kishor Bhuyan, Lab Attendant	530076.00
17	Basudev Rout, Lab attendant	530076.00
18	Padmanav Rout ,Peon	515142.00
19	Bhaskar Chandra Pradhan, Pecn	515142.00
20	Sarat Chandra Pradhan ,Peon	72914.00
21	Tulasi Behera, Lady attendant	515142.00
22	Ashok Mallick , lect in zoology	113177.00
23	Ashok Kumar Das, lib Watchman cum bearer	4144.00
24	Ranjan Kumar Panda, Lab Attendant	338725.00
25	Sarat Chandra Rout, Demon in Physics	830310.00
26	Bhakti Prasad Rath, Demon in Biology	758656.00
	TOTAL	18397731.00

18.4 - Abstract position of Block Grant Salary statement is furnished below:-

SI No	Name & Designation	Gross Salary
1	Prangya Pattnaik, lect in Odia	525295.00
2	Sanjaya Kumar Mishra, lect in Economics	525295.00
3	Kishore Kumar Bedanta, lect in Education.	525295.00
4	Biswajit Kumar Sahoo, lect in English	525295.00
5	Dhaneswar Nayak, Lect in Odia	525295.00
6	Brundaban Das, lect in Education	525295.00
7	Nagendranath Pani, lect in History	525295.00
8	Gurucharan Sethi, lect in Sociology	525295.00

Principal
DERABISH COLLEGE

AUDIT REPORT

LFA
Fund Audit



1	Pratima Swain, Lect in Sociology	39187.00
2	Priyadarshini Rout, lect in Botany	4677.00
3	Umesh Patra, Sweeper	40108.00
4	Ardendu Sekhar Mallick, Lect in Zoology	39187.00
5	Tapaswini Singh, lect in Mathematics	39187.00
6	Jayadeb Das, DEO	31350.00
7	Abinash Behera, lect in Chemistry	39187.00
8	Debasmita Jena, lect in Zoology	33855.00
9	Abhijit Pradhan, lect in Physics	34510.00
10	Sourav Chanda , Lect In Botany	20645.00
	Total	321893.00

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

19.1 - General Provident Fund:-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

19.2 - Details of EPF Deposit during the period of Audit:-

Details of EPF for the year 2019-20						
Sl.No	Month of Wage	Date of Deposit	Employer share	Employee share	Admin charges	Total
1	Oct-16	27.01.20	29740.00	28552.00	2222.00	60514.00
2	Nov-16	28.01.20	29777.00	28588.00	2225.00	60590.00
3	Dec-16	28.01.20	29740.00	28552.00	1746.00	60038.00
		TOTAL	89257.00	85692.00	6193.00	181142.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - General Remarks

The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR,

S. K. KENDRA
Principal
DERABISH COLLEGE

AUDIT REPORT

LFA

C & OARIAF Rules 1985.



Result of Audit:-

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.

The college should maintain the cash book on daily basis.

Necessary training should be imparted to the accounts personnel of the College for their capacity building.

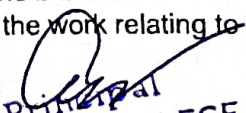
The Principal should verify the cash book and ensure recording of all transactions on daily basis.

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.

Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on a monthly basis.

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 the latest 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.

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.


Principal
DERABISH COLLEGE

AUDIT REPORT



9. As a good principle of internal control all the account functions such as preparation of vouchers, recording 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 84647.00 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

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	13.1	0.00	84647.00	0.00	0.00	0.00	
Total		0.00	84647.00	0.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of **Derabish College, Derabish** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Principal
DERABISH COLLEGE

9. The principle of internal control all the account functions such as preparation of vouchers, recording the entries in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.

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1	13.1	0.00	84647.00	0.00	0.00	0.00	
Total		0.00	84647.00	0.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of **Derabish College, Derabish** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .



Principal
Principal
DERABISH COLLEGE

DERABIS COLLEGE, DERABISH (DIST-KENDRAPARA)

CERTIFICATE NO-1

Certified that the salaries of direct payment staff of The College mentioned in the statement of accounts were actually paid to them out of Govt. of Odisha, Treasury and the management staff of the college mentioned in the statement of accounts were paid out of college development fund.

CERTIFICATE NO-2

Certified that the enhanced DA from time to time as per the rules of State govt. Odisha for the academic session 2018-19 has been paid out of Govt. treasury there is no dues on this head is pending yet.

CERTIFICATE NO-3

Certified that the expenditure of provident fund contribution and contribution to the gratuity fund has been incurred at the prescribed rates and already approved by the University and Government from time to time.

CERTIFICATE NO-4

Certified that there are no sundry creditors, outstanding payments, credit purchases merges in the expenditure of the college during the year 2018-19.




Principal
DERABISH COLLEGE



LFA,JAJPUR AT/PO- Sunguda CHANDIKHOL CHHAK Chandikhol Dist - Jajpur

Phone No.: Not Provided, E-mail: hotasachidananda1@gmail.com

Order No: 774

Date: 27.02.2020

Accounts Review Report Approval Certificate

Certified that the Accounts Review Report on the accounts of the college: **DERABISH COLLEGE, DERABISH**, Address : **AT/PO- DERABIS, KENDRAPARA** For the years **2018-2019** Submitted by the C.A. firm : **H K SAHOO & ASSOCIATES-327734E** Office Address : is in order.

The said Report bearing No. **512605/AR/2019-2020-JAJPUR** is hereby approved.

Date : **27-02-2020**

H K
27/02/2020
(SACHIDANANDA HOTA)

District Audit Officer,
Local Fund Audit, JAJPUR

Memo No: 775 Dated: 27.02.2020

Copy submitted to the Director, Local Fund Audit / the Principal, **DERABISH COLLEGE, DERABISH, AT/PO- DERABIS, KENDRAPARA** / **H K SAHOO & ASSOCIATES-327734E**, for information and necessary action.

H K
27/02/2020
(SACHIDANANDA HOTA)
District Audit Officer,
Local Fund Audit, JAJPUR

*This certificate is valid only if the respective District Audit Officer has signed with his/her seal.

AUDIT REPORT

24-02-2020


**LOCAL FUND AUDIT, JAJPUR, ODISHA**

WORY Aided College, General

Audit Report No : 512605/AR/2019-2020-JAJPUR

1 TITLE SHEET

Name of the Institution :	Derabish College, Derabish
Year of Accounts under Audit :	2018-2019
Name of the Local Authority during the year of A/Cs :	CHATRUBHUJA KAR, PRINCIPAL IC, READER IN MATHEMATICS, FROM 28.02.2018 TO CONTINUING TILL DATE.
Name of the Local Authority at the time of Audit :	CHATRUBHUJA KAR, PRINCIPAL IC, READER IN MATHEMATICS, FROM 28.02.2018 TO CONTINUING TILL DATE.
Duration of Audit :	31-10-2019 To 16-12-2019 (Madays Consumed :-)
Name of the Auditors :	H K SAHOO & ASSOCIATES 327734E - Lead Auditor
Name of the Reviewing Officer :	PRIYA RANJAN SINGH (Audit Superintendent)
Date of submission of report by Reviewing officer :	21-01-2020
Entry Conference Date :	
Exit Conference Date :	
Name of the District Audit Officer :	SACHIDANANDA HOTA
Date of approval of report by District Audit Officer :	24-02-2020


Principal
DERABISH COLLEGE



AUDIT REPORT
24-02-2020

PHYSICAL VERIFICATION

	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
Cash in hand Plus General	31.10.2019	NIL	NIL	114	No Discrepancies
Unpaid Money Receipt Books	31.10.2019	NIL	NIL	NA	No Discrepancies
Postage	31.10.2019	NIL	NIL	NA	No Discrepancies
Fee Collections Receipt	31.10.2019	08 Nos	08 Nos	36	No Discrepancies
Cash in hand Plus General	31.10.2019	NIL	NIL	102	No Discrepancies
Fee Collections Receipt	31.10.2019	18 Nos	18 Nos	36	No Discrepancies

Closing Balance and Comments:-

On the verification of CASH IN HAND (liquid cash) in General cash book +2 & +3 for the year 2019-20 of the Derabhis College, Derabhis was found cash of Rs.0.00 which is recorded as Rs.0.00 & Rs.0.00 in the same General Cash Book as on 31/10/2019.

The Principal conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, unused money receipts books, Fees Collections Receipts books as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e. 31/10/2019 .

On the conclusion 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 reference to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. Timely, even at the end of the financial year 2018-19. As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasize the importance of this Rule and suggested to verify the cash balance timely in order to restrict the misutilization and defalcation of cash in future.


Principal
DERABHIS COLLEGE

AUDIT REPORT
24-02-2020



MAINTAINED RECORDS

Records/Register	List Records/Register
	General Cash Book
	Bank Pass Book
	Fee collection receipt books
	Daily collection Registers.
	Misc. receipt books.
	Book of Drawal
	Bank Draft & cheque register.
	Counter foils of cheques
	Paid vouchers
	Pay acquittance roll of D.P staff.
	Pay acquittance roll of M.P staff.
	Stock register of M.R forms.
	Stock register of stationery articles.
	Library stock register
	F.D.R
	Service books.

Registers not Maintained

Registers not Maintained	List Records/Register
	H.S.S. cash book
	Construction cash book

Registers not Produced to Audit

Registers not Produced to Audit	List Records/Register

Registers not Required

Registers not Required	List Records/Register
	Acquittance roll of scholarship

and registers could not made available for audit .

ook

ster of Receipt & Expenditure

ment between Pass Book & Cash Book.

are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However, the accounts of
 1 in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the
 Rules, 1985 and compliance report to audit.

[Signature]
Principal
DERABISH COLLEGE

AUDIT REPORT
24-02-2020



FINANCIAL POSITION

Derabish College, Derabish - 2018-2019

Particulars 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
CASH	01-04-2018	5263640.84	414241.00	5677881.84	200070.80	31-03-2019	5477811.04	31-03-2019	5477811.04	0.00	
PLUS THREE GENERAL	01-04-2018	90140.15	98861.00	189001.15	63685.80	31-03-2019	125315.35	31-03-2019	125315.35	0.00	
PLUS TWO SAMS	01-04-2018	273043.60	192418.00	465461.60	372139.80	31-03-2019	93321.80	31-03-2019	93321.80	0.00	
WORLD BANK	01-04-2018	0.00	1120090.00	1120090.00	428066.50	31-03-2019	692023.50	31-03-2019	692023.50	0.00	
PLUS TWO SAMS	01-04-2018	513750.50	2447895.00	2961645.50	1208524.04	31-03-2019	1753121.46	31-03-2019	1753121.46	0.00	
PLUS THREE SAMS	01-04-2018	4461709.24	23661430.00	28123139.24	24530662.80	31-03-2019	3592476.44	31-03-2019	3592476.44	0.00	
TOTAL		10602284.33	27934935.00	38537219.33	26803149.74		11734069.59		11734069.59	0.00	

Cash Book Wise details of Closing Balance As on 31.03.2019

Cash Book	In Cash	In Bank	In FDR	Total
PLUS TWO GENERAL	0.00	1628121.46	125000.00	1753121.46
PLUS THREE GENERAL	303.80	3138172.64	454000.00	3592476.44
PLUS TWO SAMS	0.00	93321.80	0.00	93321.80
PLUS THREE SAMS	0.00	125315.35	0.00	125315.35
UGC	0.00	5477811.04	0.00	5477811.04
World Bank	0.00	692023.50	0.00	692023.50
TOTAL	303.80	11154765.79	579000.00	11734069.59

Statement Showing Details of Receipt & Payment in respect of Derabish College, Kendrapara for the year 2018-19

Head of Account	OB As on 01.04.18	Receipt during the Year	Total	Expenditure during the year	CB as on 31.03.2019
Govt Grant (Recurring)					
GIA Salary	0.00	16114392.00	16114392.00	16114392.00	0.00
BG Salary	1017539.00	3624146.00	4641685.00	3628284.00	1013401.00
Total	1017539.00	19738538.00	20756077.00	19742676.00	1013401.00
World Bank Cah book					
IDP Grant	0.00	1100000.00	1100000.00	427801.00	672199.00
Bank Interest/Charges	0.00	20090.00	20090.00	265.50	19824.50
Total	0.00	1120090.00	1120090.00	428066.50	692023.50

(Signature)
Principal
DERABISH COLLEGE

AUDIT REPORT
24-02-2020



UGC Grant(U.G.C.Cash book)					
Books ,journal & Equipment	0.00	0.00	0.00	0.00	0.00
Bank interest/Charges	702538.60	214241.00	916779.60	70.80	916708.80
M.R.P	0.00	200000.00	200000.00	200000.00	0.00
U.G.C.Seminar	0.00	0.00	0.00	0.00	0.00
Entry in Service(Recurring)	0.00	0.00	0.00	0.00	0.00
Entry in Service(Non Recurring)	0.00	0.00	0.00	0.00	0.00
Remedial(Recurring)	0.00	0.00	0.00	0.00	0.00
Remedial(Non Recurring)	0.00	0.00	0.00	0.00	0.00
Merged Scheme	0.00	0.00	0.00	0.00	0.00
Unclassified Balance	4561102.24	0.00	4561102.24	0.00	4561102.24
Total	5263640.84	414241.00	5677881.84	200070.80	5477811.04
Internal Sources					
Fees and fines	1452.00	71815.00	73267.00	52785.00	20482.00
Total	1452.00	71815.00	73267.00	52785.00	20482.00
Students Fund					
Athletic fund	34407.00	77640.00	112047.00	65988.00	46059.00
College calender	42108.00	117090.00	159198.00	22400.00	136798.00
College Exam	48170.00	133920.00	182090.00	83405.00	98685.00
D.S.A	43480.00	52080.00	95560.00	54000.00	41560.00
Dramatic Society	18020.00	0.00	18020.00	0.00	18020.00
Red Cross	10965.00	13030.00	23995.00	0.00	23995.00
Laboratory development	99083.00	331800.00	430883.00	0.00	430883.00
identity card/library card	45882.00	36000.00	81882.00	12276.00	69606.00
library improvement	110881.00	235350.00	346231.00	66153.00	280078.00
laboratory caution money	219250.00	0.00	219250.00	0.00	219250.00
Magazine	17820.00	0.00	17820.00	0.00	17820.00
Proctorials	34385.00	26020.00	60405.00	0.00	60405.00
Reading Room	11620.00	0.00	11620.00	0.00	11620.00
student safety insurance	9308.00	0.00	9308.00	0.00	9308.00
Student Aid Fund	55985.00	52040.00	108025.00	24130.00	83895.00
College union	80370.00	61955.00	142325.00	6200.00	136125.00
college function	-6920.00	0.00	-6920.00	0.00	-6920.00
Games & Sports	102779.00	78480.00	181259.00	0.00	181259.00
Medical Aid funds	15597.00	26030.00	41627.00	0.00	41627.00
N.C.C	34375.00	13010.00	47385.00	0.00	47385.00
Admission /T.C.Fees	160377.00	0.00	160377.00	0.00	160377.00
seminar fees	161200.00	363300.00	524500.00	29000.00	495500.00
Electricity duties	2012.00	0.00	2012.00	0.00	2012.00
Flag day	92510.00	26020.00	118530.00	0.00	118530.00
Election	11410.00	0.00	11410.00	0.00	11410.00
Silver Jublee	29025.00	0.00	29025.00	0.00	29025.00
syllabus fee	29025.00	15025.00	44050.00	0.00	44050.00

Principal
DERABHISH COLLEGE

AUDIT REPORT
24-02-2020



inspection fees	11620.00	0.00	11620.00	0.00	11620.00
Dadhibaban sanman	11620.00	0.00	11620.00	0.00	11620.00
Annual repairing	-14257.00	0.00	-14257.00	0.00	-14257.00
Garden Work	11620.00	0.00	11620.00	0.00	11620.00
social service fees	25002.00	26020.00	51022.00	3350.00	47672.00
ts/Commerce/Science Society	51365.00	23195.00	74560.00	0.00	74560.00
CLC Certificate fees	69728.00	0.00	69728.00	0.00	69728.00
Common Room	43290.00	26020.00	69310.00	0.00	69310.00
Corpus Fund	57160.00	26020.00	83180.00	0.00	83180.00
Cycle Stand	43290.00	26145.00	69435.00	14000.00	55435.00
E-education & E-governance	183250.00	130100.00	313350.00	0.00	313350.00
Faculty welfare	262050.00	149720.00	411770.00	0.00	411770.00
General Insurance	12908.00	6505.00	19413.00	3141.00	16272.00
Honors Fees	87300.00	0.00	87300.00	0.00	87300.00
Migration Fees	8300.00	60000.00	68300.00	29880.00	38420.00
NSS	25372.00	13010.00	38382.00	0.00	38382.00
CDC Fees	-610.00	6540.00	5930.00	6540.00	-610.00
Cultural Association	34110.00	59435.00	93545.00	0.00	93545.00
CAF Fee	105000.00	291340.00	396340.00	191538.00	204802.00
TOTAL	2541242.00	2502840.00	5044082.00	612001.00	4432081.00
CHSE/UNIVERSITY Fee					
CHSE works experience	5662.00	0.00	5662.00	0.00	5662.00
CHSE Registration	-118686.00	17300.00	-101386.00	16750.00	-118136.00
CHSE Affiliation	22040.00	16175.00	38215.00	38000.00	215.00
CHSE Examination	78606.00	194610.00	273216.00	192670.00	80546.00
CHSE Syllabus	28295.00	0.00	28295.00	0.00	28295.00
CHSE/SPORTS/CULTURAL	53985.00	40200.00	94185.00	40200.00	53985.00
University Examination	172009.00	970870.00	1142879.00	848790.00	294089.00
University/CHSE certificate	5700.00	84410.00	90110.00	84410.00	5700.00
University syllabus	29250.00	0.00	29250.00	0.00	29250.00
University Affiliation	-36303.00	16350.00	-19953.00	0.00	-19953.00
University Registration	-13515.00	31980.00	18465.00	29850.00	-11385.00
University Games/Sports	40522.00	19975.00	60497.00	19975.00	40522.00
CHSE Processing fees	24000.00	1675.00	25675.00	1675.00	24000.00
University council fund	2900.00	0.00	2900.00	0.00	2900.00
UU/CHSE Recognition fees	-54170.00	16750.00	-37420.00	16750.00	-54170.00
Academic fees	76455.00	65550.00	142005.00	15075.00	126930.00
EMH Fees	60730.00	51900.00	112630.00	51900.00	60730.00
Total	377480.00	1527745.00	1905225.00	1356045.00	549180.00
Miscellaneous					
College Development fees	-188323.26	1942840.00	1754516.74	3915679.84	-2161163.10
CHSE centre Expenses	29369.00	0.00	29369.00	0.00	29369.00
Admission form	233920.00	0.00	233920.00	0.00	233920.00

Principal
DERABHISH COLLEGE

AUDIT REPORT

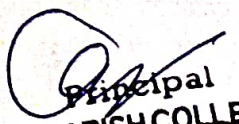
24-02-2020



Self defence	0.00	77750.00	77750.00	60000.00	17750.00
Bank Interest	945471.00	225887.00	1171358.00	0.00	1171358.00
Sale Proceeds	2000.00	0.00	2000.00	0.00	2000.00
Income Tax	1142.00	0.00	1142.00	0.00	1142.00
G.I.S of staff	0.00	0.00	0.00	0.00	0.00
TDS Refund	1460.00	0.00	1460.00	0.00	1460.00
Miscellaneous	108.00	0.00	108.00	0.00	108.00
House Rent	12600.00	21910.00	34510.00	0.00	34510.00
Transferred to YRC A/C	-14350.00	0.00	-14350.00	0.00	-14350.00
Transferred from General Cash Book	14350.00	0.00	14350.00	0.00	14350.00
Total	1037746.74	2268387.00	3306133.74	3975679.84	-669546.10
Other Cash Book:-					
PLUS TWO SAMS	273043.60	192418.00	465461.60	372139.80	93321.80
PLUS THREE SAMS	90140.15	98861.00	189001.15	63685.80	125315.35
Total	363183.75	291279.00	654462.75	435825.60	218637.15
GRAND TOTAL	10602284.33	27934935.00	38537219.33	26803149.74	11734069.59

During the course of Audit period and also information from the Local Authority, The College has not been maintained the "GENERAL LEDGER ACCOUNTS" (Ledger Books) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE (payments) accounts for the year 2018-19. 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 direct 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.


Principal
DERABISH COLLEGE

AUDIT REPORT

24-02-2020




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

h College, Derabish - 2018-2019

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
PNB	3225000100121447	31-03-2019	125315.35	31-03-2019	125315.35	0.00	PLUS THREE SAMS
PNB	3225000100056088	31-03-2019	93321.80	31-03-2019	93321.80	0.00	PLUS TWO SAMS
PNB	3225000100039188	31-03-2019	5477811.04	31-03-2019	5477811.04	0.00	UGC
PNB	3225000100119789	31-03-2019	273617.76	31-03-2019	273617.76	0.00	PLUS TWO GENERAL
SBI	37258576792	31-03-2019	1354097.70	31-03-2019	1350647.70	3450.00	PLUS TWO GENERAL
COB	401834003002548	31-03-2019	3856.00	31-03-2019	3856.00	0.00	PLUS TWO GENERAL
PNB	3225000100007305	31-03-2019	243310.82	31-03-2019	243310.82	0.00	PLUS THREE GENERAL
SBI	11387967306	31-03-2019	1120400.16	31-03-2019	1120400.16	0.00	PLUS THREE GENERAL
PNB	3225000100119789	31-03-2019	72643.16	31-03-2019	72643.16	0.00	PLUS THREE GENERAL
SBI	37662028226	31-03-2019	1701818.50	31-03-2019	1701818.50	0.00	PLUS THREE GENERAL
SBI	37614248104	31-03-2019	718923.50	31-03-2019	692023.50	26900.00	WORLD BANK
GRAND TOTAL			11185115.79		11154765.79	30350.00	

Reconciliation

Balance as per Cash Book		1350647.70
Bank cheques issued but not presented to the Bank		
-390824, dt: 31.03.2019	3450.00	
	3450.00	3450.00
Balance as per Pass book		1354097.70
Bank cheques issued but not presented to the Bank		
-180540, dt: 31.03.2019	24900.00	
Security money credited in pass book dt: 28.03.2019 but not taken in cash book	2000.00	
	26900.00	26900.00
Balance as per Pass book		718923.50


 Principal
DERABISH COLLEGE

A: 6 STOCK POSITION

Derabish College, Derabish - 2018-2019

Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
Plus three library book	4464	274	0	4738.00	4738	
Plus Two library book	3055	0	0	3055.00	3055	
UGC BOOKS	1561	0	0	1561.00	1561	
computer	16	3	0	19.00	19	
printer	4	0	0	4.00	4	
XEROX MACHINE	2	0	0	2.00	2	
SCANNER	1	0	0	1.00	1	
REFRIGIRATOR	2	0	0	2.00	2	
Steel Almiraha	10	0	0	10.00	10	
AC	1	0	0	1.00	1	
GENERATOR	3	0	0	3.00	3	
COMPUTER TABLE	4	0	0	4.00	4	
COMPUTER CHAIR	4	0	0	4.00	4	
WATER COOLER	2	0	0	2.00	2	
FAX MACHINE	1	0	0	1.00	1	
AQUAGUARD	1	0	0	1.00	1	
LOCKER	1	0	0	1.00	1	
PROJECTOR	1	0	0	1.00	1	
INVERTOR	4	0	0	4.00	4	
LAPTOP	1	2	0	3.00	3	
PHOTO COPIER	1	0	0	1.00	1	
LECTURER TABLE	4	0	0	4.00	4	
IRON RACK	1	0	0	1.00	1	
TABLE WITH DRAW	4	0	0	4.00	4	
STEEL CHAIR	9	0	0	9.00	9	
IRON BENCH AND DESK	30	70	0	100.00	100	
VIDEO CAMERA	1	0	0	1.00	1	
CCTV	0	15	0	15.00	15	
Fire extinguiser	0	3	0	3.00	3	

Comments

In Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2017-18 as required under Section 10 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.


DERABISH COLLEGE



AUDIT REPORT
24-02-2020



7 INVESTMENT

Derabish College, Derabish - 2018-2019

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
01-04-2018	125000.00	0.00	125000.00	0.00	31-03-2019	125000.00	31-03-2019	125000.00	0.00	
01-04-2018	454000.00	1000.00	453000.00	1000.00	31-03-2019	454000.00	31-03-2019	454000.00	0.00	
GRAND TOTAL	579000.00	1000.00	578000.00	1000.00		579000.00		579000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of Investment As on 31.03.2019 Plus Two General Cash Book

No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value
1	164393-CUTTACK GRAMYA BANK	09.11.09	100000.00	7.50%	09.11.19	100000.00
3	104638-KGB	20.08.2011	25000.00	9.00%	20.08.21	25000.00
	TOTAL		125000.00			125000.00

Details of Investment As on 31.03.2019 Plus Three General Cash Book

No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value
2	1938-CCB	22.09.09	100000.00	7.75%	22.09.19	100000.00
4	SBI-37789116118	03.07.18	1000.00	6.75%	03.07.28	1000.00
5	974155-PNB	01.12.15	3000.00	6.25%	01.12.25	3000.00
6	3225002700000272-PNB	08.05.15	350000.00	8.25%	08.05.25	350000.00
	TOTAL		454000.00			454000.00
	GRAND TOTAL		579000.00			579000.00

[Signature]
Principal
DERABISH COLLEGE

AUDIT REPORT

24-02-2020



A: 8 ADVANCE

Derabhis College, Derabhis - 2018-2019

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
01-04-2018	PLUS TWO GENERAL	38461.00	72720.00	111181.00	81641.00	31-03-2019	29540.00	31-03-2019	29540.00	0.00	
01-04-2018	PLUS THREE GENERAL	23647.00	147000.00	170647.00	125647.00	31-03-2019	45000.00	31-03-2019	45000.00	0.00	
GRAND TOTAL		62108.00	219720.00	281828.00	207288.00		74540.00		74540.00	0.00	

Comments : Year wise break-up of Outstanding Advance As on 31.03.2019

Year	Outstanding Advance (In Rs.)
2017-18	0.00
2018-19	74540.00
TOTAL	74540.00

Statement Showing Details of Outstanding Advance as on 31.03.2019 (Plus Three General Cash Book)

Sl.No.	Name and Designation	OB as on 01.04.2018	Date of Payment	Advance paid during the year 2018-19	Total	Date of Adjustment	Advance Adjusted during the year 2018-19	Outstanding of Advances as on 31.03.2019	Purpose
1	Pravakar Behera, Jr Clerk	10000.00	21.02.2018	0.00	10000.00	29.03.2019	10000.00	0.00	UU Exam
		6897.00	21.02.2018	0.00	6897.00	29.03.2019	6897.00	0.00	UU Exam
		0.00	09.04.2018	2000.00	2000.00	29.03.2019	2000.00	0.00	Affiliation
		0.00	09.04.2018	7000.00	7000.00	29.03.2019	7000.00	0.00	Second year Back Exam
		0.00	18.04.2018	1000.00	1000.00	29.03.2019	1000.00	0.00	Exam Contingency
		0.00	18.04.2018	2000.00	2000.00	29.03.2019	2000.00	0.00	Final Degree Back Exam
2	Nagendranath Pani, Lect in History	6750.00	17.02.2018	0.00	6750.00	07.02.2019	6750.00	0.00	Self Defence Programme
3	Debabrata Nayak, Lect in Botany	0.00	09.04.2018	20000.00	20000.00	10.02.2019	20000.00	0.00	NAAC Exp
		0.00	04.05.2018	40000.00	40000.00	10.02.2019	40000.00	0.00	NAAC Exp
4	Narayan ChBarik, Jr Clerk	0.00	18.04.2018	10000.00	10000.00	18.06.2018	10000.00	0.00	salary
5	Banambar Mallick, Gardener	0.00	27.04.2018	5000.00	5000.00	21.05.2018	5000.00	0.00	salary
		0.00	12.02.2019	2000.00	2000.00			2000.00	salary
6	Bidhubhusan Pattanaik, Jr Clerk	0.00	30.04.2018	10000.00	10000.00	18.06.2018	10000.00	0.00	salary
7	Ashok kumar Das, Peon	0.00	30.04.2018	5000.00	5000.00	21.05.2018	5000.00	0.00	salary
		0.00	26.02.2019	5000.00	5000.00			5000.00	salary

(Signature)
Principal
DERABHIS COLLEGE

AUDIT REPORT

24-02-2020



								1000.00	salary
8	Sarat Chandra Ghadel, Watchman	0.00	26.10.2018	1000.00	1000.00			4000.00	salary
		0.00	06.12.2018	4000.00	4000.00			4000.00	salary
		0.00	05.01.2019	4000.00	4000.00			4000.00	salary
9	Nilamani Behera, Peon	0.00	26.11.2018	4000.00	4000.00			5000.00	Tile Work
10	Santanu Kumar Mati, Lect in Pol. Science	0.00	25.06.2018	5000.00	5000.00			5000.00	Tile Work
		0.00	27.06.2018	5000.00	5000.00			5000.00	Tile Work
		0.00	29.06.2018	5000.00	5000.00			5000.00	Tile Work
		0.00	10.07.2018	5000.00	5000.00			5000.00	Tile Work
		0.00	01.08.2018	5000.00	5000.00			5000.00	Tile Work
	Total	23647.00	0.00	147000.00	170647.00	0.00	125647.00	45000.00	

Statement Showing Details of Outstanding Advance as on 31.03.2019 (Plus Two General Cash Book)

i.No.	Name and Designation	OB as on 01.04.2018	Date of Payment	Advance paid during the year 2018-19	Total	Date of Adjustment	Advance Adjusted during the year 2018-19	Outstanding of Advances as on 31.03.2019	Purpose
1	Pravakar Behera, Jr Clerk	10161.00	31.01.2018	0.00	10161.00	29.03.2019	10161.00	0.00	Practical Exam
		5050.00	16.02.2018	0.00	5050.00	29.03.2019	5050.00	0.00	Practical Exam
		0.00	09.04.2018	14480.00	14480.00	29.03.2019	14480.00	0.00	Center Expenses
		0.00	18.04.2018	1000.00	1000.00	29.03.2019	1000.00	0.00	Exam Contingency
		0.00	19.03.2019	16900.00	16900.00		0.00	16900.00	AHS Exam
		0.00	30.01.2019	12640.00	12640.00		0.00	12640.00	Practical Exam
2	Nagendranath Pani, Lect in History	5000.00	02.02.2018	0.00	5000.00	25.06.2018	5000.00	0.00	Self Defence Programme
		10000.00	12.02.2018	0.00	10000.00	25.06.2018	10000.00	0.00	Self Defence Programme
		8250.00	17.02.2018	0.00	8250.00	25.06.2018	8250.00	0.00	Self Defence Programme
3	Guru Charan Sethi, Lect in Sociology	0.00	27.04.2018	4200.00	4200.00	29.03.2019	4200.00	0.00	Project Expenses
4	Rama Chandra Rout, Jr Clerk	0.00	05.05.2018	2500.00	2500.00	05.07.2018	2500.00	0.00	Plus two Science Lab
5	Biswajit Kumar Sahoo, Lect In English	0.00	14.08.2018	1000.00	1000.00	30.03.2019	1000.00	0.00	Independence Day
6	Hrusikesh Das, Jr Clerk	0.00	19.05.2018	10000.00	10000.00	30.03.2019	10000.00	0.00	repairing
		0.00	24.08.2018	5000.00	5000.00	30.03.2019	5000.00	0.00	Iron Gate
		0.00	29.08.2018	5000.00	5000.00	30.03.2019	5000.00	0.00	Plaster Work
	Total	38461.00	0.00	72720.00	91181.00	0.00	81641.00	29540.00	
	Grand Total	62108.00	0.00	219720.00	261828.00	0.00	207288.00	74540.00	

ara-18.1

here is no outstanding Advance more than one year.

Principal
DERABISH COLLEGE

RA: 9 GRANTS

Derabish College, Derabish - 2018-2019

Sl. 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
	01-04-2018	0.00	16114392.00	16114392.00	16114392.00	31-03-2019	0.00	GIA SALARY
	01-04-2018	1017539.00	3624146.00	4641685.00	3628284.00	31-03-2019	1013401.00	BLOCK GRANT SALARY
	01-04-2018	5031752.84	200000.00	5231752.84	200000.00	31-03-2019	5031752.84	UGC MRP
	01-04-2018	0.00	1100000.00	1100000.00	427801.00	31-03-2019	672199.00	WORLD BANK IDP
	GRAND TOTAL	6049291.84	21038538.00	27087829.84	20370477.00		6717352.84	

Comments :

Year Wise break-up of Outstanding Grant as on 31.03.2019

YEAR	AMOUNT
Up to 2015-16	4799864.84
2016-17	296064.00
2017-18	949225.00
2018-19	672199.00
TOTAL	6717352.84

Details of UGC Receipt for the F.Y. 2018-19

DATE	PURPOSE	AMOUNT
26.07.2018	MRP	20000
17.08.2018	MRP	87500
10.10.2018	MRP	70000
13.02.2019	MRP	22500
	TOTAL	200000

Details of UGC expenditure for the F.Y. 2018-19

DATE	PURPOSE	AMOUNT
13.08.2018	MRP	20000
29.08.2018	MRP	87500
27.11.2018	MRP	70000
14.02.2019	MRP	22500
	TOTAL	200000

Details of IDP Grant Receipt for the F.Y. 2018-19

DATE	PURPOSE	AMOUNT
06.09.2018	IDP Grant	1100000
	TOTAL	1100000

(Signature)
Principal
DERABISH COLLEGE



AUDIT REPORT
24-02-2020



Details of IDP Grant expenditure for the F.Y. 2018-19

DATE	PURPOSE	AMOUNT
10.01.2019	Advertisement	31920
11.01.2019	Advertisement	32340
16.01.2019	CC TV	121152
01.03.2019	Advertisement	3931
27.03.2019	Fire Extinguisher	14868
27.03.2019	Desktop	91590
28.03.2019	Advertisement	4200
29.03.2019	Invertor battery	24900
29.03.2019	Laptop	78000
29.03.2019	Invertor battery	24900
	TOTAL	427801

Effective steps need be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.

Principal
DERABISH COLLEGE



AUDIT REPORT
24-02-2020



RA: 10 UTILISATION CERTIFICATE

Derabish College, Derabish - 2018-2019

Sl. No.	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
	01-04-2018	0.00	3628284.00	3628284.00	3628284.00	31-03-2019	0.00	BLOCK GRANT SALARY
	01-04-2018	0.00	16114392.00	16114392.00	16114392.00	31-03-2019	0.00	GIA SALARY
	01-04-2018	2319535.40	200000.00	2519535.40	0.00	31-03-2019	2519535.40	UGC MRP
	01-04-2018	0.00	427801.00	427801.00	0.00	31-03-2019	427801.00	IDP GRANT
	GRAND TOTAL	2319535.40	427801.00	22690012.40	19742676.00		2947336.40	

Comments :

Year wise break-up of UC outstanding As on 31.03.2019

Year	Amount
2014-15	302000
2015-16	884760
2016-17	0
2017-18	1132775.4
2018-19	627801
TOTAL	2947336.4

DETAILS OF UC SUBMITTED 2018-19

Letter No/Date	Amount	Purpose	Sent to
314/31.03.2019	16114392	GIA Salary	DHE,Odisha
315/31.03.2019	3628284	Block Grant Salary	DHE,Odisha
TOTAL	19742676		

It may be noticed from the above table that Rs.29,47,336.40 was outstanding towards UC for submission as on 31.03.2019. 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.

Principal
DERABISH COLLEGE



AUDIT REPORT
24-02-2020



PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No Misappropriation is detected during the period of Audit.

ARA: 12 LOSS OF STOCK & STORE

12.1 -

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

ARA: 13 AUDIT OF RECEIPTS

3.1 - Abstract of fees & fines-

Position of fees & Fines

Abstract Position of Fees & Fines Collected and deposited during 2018-19 is furnished below:

Opening Balance as on 1.4.2018	1452.00
Fees & Fines Collected	71815.00
Total	73267.00
Deposited	52785.00
Balance to be Deposit	20482.00

From the above statistic it would be seen that a sum of Rs 20482.00 was outstanding for deposit towards fees & fines as on 31.03.2019 in contravention of Article 916 of O.E.Code . Retention of Govt .dues without depositing the same is highly Irregular and objectionable.

Early steps need to be taken to deposit the balance amount at early date and compliance report to Audit till then the Rs. 20482.00 is held for objection.

DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2018-19 IS FURNISHED BELOW:-

Sllan No./date	Amount(Rs)	Name of the Treasury
12.11.2018	24390.00	District Treasury Kendrapara
12.11.2018	28395.00	District Treasury Kendrapara

Principal
DERABISH COLLEGE

AUDIT REPORT
24-02-2020



52785.00

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 2017-18 could not be ascertained. As a result a comparative study could not be made to find out the collection of fees.

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

DCB Position Of Fees & Fines Is furnished Below (2018-19):-

(A) Position of Tuition fees:

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
1st year, Arts	138	138 X 8	1104	13248
2nd year Arts	102	102 X 8	816	9792
1st year Science	7	7 X 9	63	756
2nd year Science	42	42 X 9	378	4536
1st year Arts	49	49 X 9	441	5292
2nd year Arts	54	54 X 9	486	5832
2nd year Arts	79	79 X 9	711	8532
1st year Sci.	24	24 X 10	240	2880
2nd year Sci	32	32 X 10	320	3840
2nd year Sci.	44	44 X 10	440	5280
TOTAL	571		4999	59988

(B) Position of admission fees (2018-19)

CATEGORY	TOTAL	Admission fee per stream	Total TF per month
1st year, Arts	254	254 X 8	2032
2nd year Arts	243	243 X 8	1944
1st year Science	79	79 X 9	711
2nd year Science	99	99 X 9	891
1st year Arts	137	137 X 9	1233
2nd year Arts	161	161 X 9	1449
2nd year Arts	193	193 X 9	1737
1st year Sci.	65	65 X 10	650
2nd year Sci	53	53 X 10	530
2nd year Sci.	65	65 X 10	650
TOTAL	1349		11827
TOTAL A + B	71815		

Principal
DERABHIS COLLEGE

AUDIT REPORT
24-02-2020



1 - Details of Development Fund Expenditure-

Details of Development during the year 2018-19

SL No	Purpose	Amount(Rs.)
1	Management Salary	575812
2	Contactual Salary	385926
3	Refund of Admission fees	375508
4	✓ Campus Development	51050
5	Bank Charges	4960.84
6	Electry bill	40054
7	✓ Repair & maintenance	187431
8	TA	66784
9	News paper periodicals Library.	1990
10	TDS Filling fees	15350
11	Contingency	74815
12	Printing & Stationary	174660
13	Labour Charges	5000
14	Electrical item	51029
15	✓ Furniture	358344
16	Land Revenue	270
17	College Foundation Day	20000
18	Telephone bill	14953
19	Advertisement	25402
20	✓ Website renewal	15000
21	postal	1665
22	Internet Connection	6900
23	NAAC Expenses	78000
24	✓ Construction	1384776
	Total	3915679.84

ARA: 15 AUDIT ON WORKS

15.1 - Audit on Works-

AUDIT ON WORKS

College construction of building, Office building, Main Gate Work : All the expense or payments in respect of College Construction of building, Office building, Main Gate Work includes purchase of Metals, Chips, Rod (Iron /steel) Cement Bags, Bricks purchase, Sands for constructions, Muroam, filling the earth/Soil for the ground, transportation cost for all the materials purchases, Wall painting, college gate and others repairing

Principal
DERABISH COLLEGE

AUDIT REPORT
24-02-2020



works relating to constructions of the buildings & others of the college which were incurred by the Local Authority for the year 2018-19.

Since, the Local Authority does not make any payments or paid any govt. dues like GST, LABOUR CESS, ROYALTY, EGB etc to the govt. of Punjab through GST BILL or Tax invoice against purchase of Rod, Shaps, Metal, Cement Morum etc. regarding construction of college classroom building and others related works during the year 2018-19.

As a result, all expenses relating to construction works of college heritage building and others works of the college are held under objections and suggest for recovery of all applicable govt. dues in the financial years 2018-19 and the same shall be deposits in govt. accounts until the end of audit.

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

1. Non deduction of labour cess. As per GO No-1942/LE/Dt.23.02.2007 of Dept of Labor & Employment and GO No-11466/R&DM/DL.19.03.2007 of Revenue & Disaster Management Deptt. the paying authority is liable to deduct labor welfare cess @ 1 percent of construction work done for the ongoing as well as pipeline projects w.e.f the date of issue of the letter. But it is found that the local authorities have not realized the labor welfare cess from the executants by ignoring the above order. Hence Rs 13,847.00 (1 % of 13,84,776.00) is lost revenue to the government which needs recovery from the persons involved in process of payment.
2. (ii) Non deduction of Royalty. As per Government rule each and every consumption of materials and minerals viz bricks, metals, chips, sand, morum etc the works executants is liable to pay royalty which must be deposited into the govt exchequer. But it is revealed from the financial statement that neither a single money is collected from the executants nor the same is deposited into government exchequer which violates the govt rule.

Notes:-From above an amount of Rs 13847.00 is not deposited towards labour cess during the financial year 2018-19.

Hence the principal is suggested to deposit the same and compliance reported to next audit till then the total amount Rs 1384776.00 is held under objection out of which Rs.13847.00 is suggest for recovery.

Responsible person :-

Shatrubhaja Kar, Principal IC = Rs.13847.00

The local Authority is advised to work out the position of GST, Labour Cess, EGB & Royalty position & deposit the same proper quarter.

16.1 -

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

17.1 -

No Separate Scheme is Running in the college.

18 MISCELLANEOUS

Principal
DERABHIS COLLEGE

AUDIT REPORT

24-02-2020



18.1 - Abstract Position of student strength-

STUDENT STRENGTH 2018-19

S.L.NO	STREAM	SANCTION STRENGTH	GENERAL		SC		ST		ACTUAL TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	138	41	51	24	0	0	254
2	.+2 2ND YEAR ARTS	256	102	69	43	28	1	0	243
3	.+2 1st YEAR SCIENCE	128	7	6	41	25	0	0	79
4	.+2 2ND YEAR SCIENCE	128	42	49	4	4	0	0	99
5	.+3 1ST YEAR ARTS	192	49	49	13	26	0	0	137
6	.+3 2ND YEAR ARTS	192	54	78	17	12	0	0	161
7	.+3 3RD YEAR ARTS	192	79	64	33	17	0	0	193
8	.+3 1ST YEAR SCIENCE	64	24	33	6	2	0	0	65
9	.+3 2ND YEAR SCIENCE	64	32	17	3	1	0	0	53
10	.+3 3RD YEAR SCIENCE	64	44	19	1	1	0	0	65
	TOTAL	1536	571	425	212	140	1	0	1349

18.2 - Abstract Position of staff strength-

Teaching Staff Position 2018-19

SI No	Subject	Sanction Staff	GIA	BG	MP	Contractual
1	ENGLISH	3	1	1	0	0
2	ODIA	4	2	2	0	0
3	HISTORY	3	1	1	0	0
4	POL SCIENCE	3	2	0	0	0
5	SOCIOLOGY	3		1	0	1
6	ECONOMICS	2	1	1	0	0
7	EDUCATION	2		2	1	0
8	PHYSICS	1	1	0	0	2
9	CHEMISTRY	1	1	0	0	1
10	MATHEMATICS	1	1	0	0	1
11	BOTANY	1	1	0	0	1
12	ZOOLOGY	1	1	0	0	2
13	DEMONSTRATOR PHYSICS	1	0	1	0	0
14	DEMONSTRATOR CHEMISTRY	1	1	0	0	0
15	DEMONSTRATOR BIOLOGY	1	0	1	0	0

Principal
DERABHISH COLLEGE

AUDIT REPORT
24-02-2020



16	PET	1	1	0	0	0
	TOTAL	29	14	10	1	8
Non-Teaching Staff Position 2018-19						
	Subject	Sanction Staff	GIA	BG	MP	Contractual
1	Asst Librarian	1	0	1	0	0
2	Jr. librarian	1	0	0	0	0
3	Jr. clerk	4	2	3	1	0
4	jr clerk cum typist	2	0	0	0	0
5	Library Attendant	1	0	0	0	0
6	Labrotory Attendant	3	2	2	0	0
7	Library watchman cum bearer	1	0	0	0	0
8	Peon	5	3	1	8	0
9	Orderly peon	1	0	0	0	0
10	Mechanic	1	0	0	0	0
11	Gardener	1	0	1	0	0
12	Lady Attendant	1	1	0	0	0
13	Watchman	1	1	1	1	0
14	Sweeper	1	0	0	0	1
15	DEO	0	0	0	0	1
	TOTAL	24	9	9	10	2

3 - Abstract position of GIA Salary statement is furnished below-

GIA Salary Statement For the F.Y.2018-19

Sl. No	Name & Designation	Gross Salary	G P F	P.Tax	I Tax	Net Payable
1	Sumati Panda, Reader in Zool.	579336	0	800	60000	518536
2	Chaturbhuja Kar, Reader in Math.	1233659	120000	2500	117196	993963
3	Debabrata Nayak, Sr. Lect. In Bot.	1175633	120000	2500	81408	971725
4	Aswini Kumar Prusty, Sr. Lect. In Phys.	1280378	120000	2500	117586	1040292
5	Bikram Kumar Mohanty, Sr. Lect. In Chem.	1107517	120000	2500	80077	904940
6	Lokanath Giri, Sr. Lect. In Eng.	1113006	96000	2500	85905	928601
7	Santanu Kumar Mati, Sr. Lect. In Pol.Sc.	1077679	180000	2500	84796	810383
8	Sandeep Bal, Lect. In Pol.Sc.	670512	60824	2500	6319	600869
9	Kishor Chandra Mallik, Lect. In Odia	670512	60824	2500	6319	600869
10	Sanjukta Sethi, Lect. In Eco.	670512	60824	2500	6319	600869
11	Rudrangi Pattanayak, Lect. In Hist.	670512	60824	2500	6319	600869
12	Chittaranjan Jena, Lect. In Odia	835740	120000	2500	24202	689038

Principal
DERABHISH COLLEGE

AUDIT REPORT
24-02-2020



Swamalata Mishra, Demon in Chem.	829767	60000	2500	33232	734035
Sarat Chandra Prusty, PET	823673	144000	2500	33232	643941
Pravakar Behera ,Jr. Clerk	473386	60000	2500	0	410886
Hrusikes Das, Jr. Clerk cum Typist	473386	60000	2500	0	410886
Ananta Kishor Bhuyan, Lab Attendant	410569	24000	2500	0	384069
Basudev Rout, Lab attendant	410569	60000	2500	0	384069
Padmanav Rout ,Peon	396138	24000	2500	0	369638
Bhaskar Chandra Pradhan, Peon	396138	24000	2500	0	369638
Sarat Chandra Pradhan ,Peon	396138	24000	2500	0	369638
Tulasi Behera, Lady attendant	396138	24000	2500	0	369638
Ajaya Kumar Das, Reld. Watchman	23494	0	0	0	23494
TOTAL	16114392	1623296	53300	742910	13730886

4 - Abstract position of Block Grant Salary statement is furnished below-

Details of Block Grant Salary 2018-19

Sl No	Name/Designation	Gross Salary	PT	Net Salary
1	Prangya Pattnaik, lect in Odia	269743	1575	268168
2	Sanjaya Kumar Mishra, lect in Economics	269743	1575	268168
3	Kishore Kumar Bedanta, lect in Education.	269743	1575	268168
4	Biswajit Kumar Sahoo, lect in English	269743	1575	268168
5	Dhaneswar Nayak, Lect in Odia	269743	1575	268168
6	Brundaban Das, lect in Education	269743	1575	268168
7	Nagendranath Pani, lect in History	269743	1575	268168
8	Gurucharan Sethi, lect in Sociology	269743	1575	268168
9	Mamata Satpathy, Asst Librarian	261952	1575	260377
10	Rama Chandra Rout, Jr Clerk	137955	125	137830
11	Bidhubhusan Pattnaik, Jr Clerk	137955	125	137830
12	Narayan Ch. Barik, Jr Clerk	137955	125	137830
13	SK Dabiruddin, Peon	121568	125	121443
14	Banamber Malik, Gardener	121568	125	121443
15	Ashok Kumar Das, lib Watchman cum bearer	121568	125	121443
16	Akshaya kumar Biswal, Lab Attendant	120000	0	120000
17	Ranjan Kumar Panda, Lab Attendant	120000	0	120000

Principal
DERABHISH COLLEGE

AUDIT REPORT

24-02-2020



18	Sarat Chandra Rout, Demon in Physics	102372	0	102372
19	Bhakti Prasad Rath, Demon in Biology	102372	0	102372
	Total	3643209	14925	3628284

5 - Abstract position of Management Salary statement is furnished below-**Details of Management Salary Statement 2018-19**

SI No	Name/Designation	Gross Salary
1	Kishor Ranjan Kar, jr clerk	59670
2	Muralidhar Jena, Peon	52975
3	Tapan Kumar Rout, Peon	48900
4	Nilamani Behera, Peon	52975
5	Kshirochandra Lenka, Peon	52975
6	Bhagaban Singh, Peon	52975
7	Mathurananda Samal, Peon	52975
8	Umesh Chandra Patra, Peon	52975
9	Sarat Chandra Ghadei, Watchman	52975
10	Bhajahari Sandha, Peon	40750
11	Raghunath Sahoo, Lect in Education	55667
	Total	575812

8.6 - Abstract position of Contractual Salary statement is furnished below-**Details of Contractual Salary Statement 2018-19**

SI No	Name/Designation	Gross Salary
1	Pratima Swain, Lect in Sociology	63554
2	Priyadarshini Rout, Lect in Botany	48554
3	Umesh Patra, Sweeper	52050
4	Ardendu Sekhar Mallick, Lect in Zoology	43887

Principal
DERABISH COLLEGE

AUDIT REPORT
24-02-2020



5	Subhasmita Kar,lect in Physics	5667
6	Tpaswini Singh,lect in Mathematics	22971
7	Jayadeb Das,DEO	35109
8	Abinash Behera,lect in Chemistry	41750
9	Debasmita Jena,lect in Zoology	36439
10	Abhijit Pradhan,lect in Physics	35945
	Total	385926

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

9.1 - General Provident Fund-

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

9.2 - Details of Govt dues deposited during the period of Audit.

GPF,PT & IT deposited in the F.Y.2018-19			
Particulars	PT	IT	GPF
Opening balance	0	0	0
Collected during the year	68225	742910	1623296
TOTAL	68225	742910	1623296
Deposited in Govt.	68225	742910	1623296
Closing Balance	0	0	0

ARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

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.

Principal
DERABISH COLLEGE



0.2 - General Remarks

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.

The college should maintain the cash book on daily basis.

Necessary training should be imparted to the accounts personnel of the College for their capacity building.

The Principal should verify the cash book and ensure recording of all transactions on daily basis.

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.

Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.


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.

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.

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.

0. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.

1. The management should take necessary and timely steps to recover the amounts given as advance.


Principal
DERABISH COLLEGE



AUDIT REPORT

24-02-2020

DLFA
District Local Fund Audit

result of this Audit transactions involving a sum of Rs 1405258.00 are held under objection which include an amount of Rs 13847.00 ested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

lit Of Audit

Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
13.1	0.00	20482.00	0.00	0.00	0.00	
15.1	13847.00	1384776.00	0.00	0.00	0.00	
Total	13847.00	1405258.00	0.00	0.00	0.00	

Recovery

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

lit Certificate

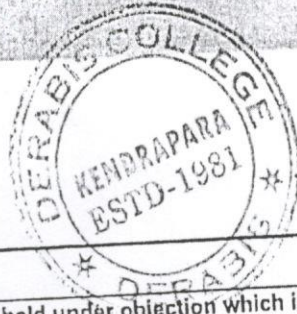
ified that the accounts of Derabish College, Derabish for the financial year 2018-2019 have been covered under audit and found correct ect to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer
Local Fund Audit, JJPUR


Principal
DERABISH COLLEGE

AUDIT REPORT

24-02-2020



Result of this Audit transactions involving a sum of Rs 1405258.00 are held under objection which include an amount of Rs 13847.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
13.1	0.00	20482.00	0.00	0.00	0.00	
15.1	13847.00	1384776.00	0.00	0.00	0.00	
Total	13847.00	1405258.00				

Not Recovery

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

Audit Certificate

Verified that the accounts of Derabhis College, Derabhis for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.

District Audit Officer
Local Fund Audit, JAJPUR



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Principal
DERABISH COLLEGE