

Audit Report No:-747389/AR/2023-2024-MAYURBHANJ



AUDIT REPORT

On the Accounts of

Karanjia College, Karanjia

for

2022-2023

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, MAYURBHANJ

LOCAL FUND AUDIT, MAYURBHANJ, ODISHA

CATEGORY : Aided College

Audit Report No :
747389/AR/2023-2024-MAYURBHANJ

Karanjia College, Karanjia, District:-MAYURBHANJ

PARA: 1 TITLE SHEET

1	Name of the Institution :	Karanjia College, Karanjia
2	Year of Accounts under Audit :	2022-2023
3	Name of the Local Authority during the year of A/Cs :	KISHORE CHANDRA MOHAPATRA INCHARGE PRINCIPAL FROM 01.04.2022 TO 31.07.2022 SRI JOGESWAR MAHANTA INCHARGE PRINCIPAL FROM 01.08.2022 TO TILL DATE
	Name of the Local Authority at the time of Audit :	SRI JOGESWAR MAHANTA INCHARGE PRINCIPAL FROM 01.08.2022 TO TILL DATE
4	Duration of Audit :	30-11-2023 To 10-12-2023 (Mandays Consumed :-)
5	Name of the Auditors :	N R S M AND ASSOCIATES 311037E - Lead Auditor
6	Name of the Reviewing Officer :	PUSKAR BISWAL(District Audit Officer)
7	Entry Conference Date :	
8	Exit Conference Date :	
9	Name of the District Audit Officer :	PUSKAR BISWAL
10	Date of approval of report by District Audit Officer :	05-02-2024

Para1.1 :- Demographic information:-

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

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	Fees Collection Book Plus	30.11.2022 BT	7 Nos	7 Nos	SCTOCK REGISTER PAGE NO	NO Discrepancies

	Three					
2	Fees Collection Book Plus Two	30.11.2022 BT	24 Nos	24 Nos	SCTOCK REGISTER PAGE NO	NO Discrepancies
3	Service Postage Stamps	30.11.2022 BT	893.00	893.00	SERVICE POSTAGE STAMP REGISTER PAGE NO 7	NO Discrepancies
4	Measurement Books	30.11.2022 BT	NIL	NIL	NIL	NO Discrepancies
5	Miscellaneous Receipt Books	30.11.2022 BT	0.00	0.00	SCTOCK REGISTER PAGE NO	NO Discrepancies
6	Cash in hand	30.11.2022 BT	0.00	0.00	CASH BOOK REGISTER PAGE NO	NO Discrepancies

Comments

Physical verification of cash and other assets are done by us on 30.11.2023 And the findings are reported below:

SI No	Nature of Assets	Balance as per the cash book/ Fixed asset register	Balance as per Physical verification	Discrepancies	Pages
1	Cash in Hand Plus 3	0.00	0.00	0.00	
2	Cash in Hand Plus 2	0.00	0.00	0.00	
3	Service Postage Stamps	893.00	893.00	0.00	7
4	Fees Collection Book Plus Three	7 Nos	7 Nos	0.00	
5	Fees Collection Book Plus Two	24 Nos	24 Nos	0.00	
6	Miscellaneous Receipt Books			Nil	

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 emphasize the matter and suggested to verify the cash balance timely in order to restrict the misutilisation and defalcation of cash in future.

PARA: 3 LIST OF VERIFIED RECORDS

--

A : List Of Verified Records/Register

Sino	List Records/Register
1	Library stock register
2	Stock register of stationery articles.
3	Stock register of M.R forms.
4	Acquittance roll of scholarship
5	Pay acquittance roll of M.P staff.
6	Pay acquittance roll of D.P staff.
7	Paid vouchers
8	Counter foils of cheques
9	Bank Draft & cheque register.
10	Book of Drawal
11	Misc. receipt books.
12	Daily collection Registers.
13	Fee collection receipt books
14	Bank Pass Book
15	General Cash Book
16	F.D.R
17	Service books.
18	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	Construction cash book

D : List of Records/Registers not Required

Sino	List Records/Register
1	H.S.S. cash book

Comments

Comments Apart from the above the following important records and registers have not been maintained.

1. Fixed asset register has not been maintained with up-dated entries of all the assets belong to college.
2. DCB register of Student Funds and Fees and Fines have not been maintained, as a result the outstanding dues of Govt. depositable towards fees and fine has not been ascertained properly.
3. Stock Register of Permanent articles has not been maintained.
4. Dead stock register has not been maintained.
5. Monthly bank reconciliation has not been prepared.

6. Investment register has not been maintained.
7. Grant Register has not been maintained.
8. UC register has not been maintained.
9. Audit report compliance register has not been maintained..
10. Construction cash book.

The Principal concern is advised to take necessary steps to maintain the above records and registers for proper disclosure in accordance to the O.A.E.I.A.P Rules, 1985 and compliance reported to the next audit.

PARA: 4 FINANCIAL POSITION

Karanjia College, Karanjia - 2022-2023

Sino	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	General Cash Book	01-04-2022	15767180.11	79070205.65	94837385.76	73818244.45	31-03-2023	21019141.31	31-03-2023	21019141.31	0.00	
	GRAND TOTAL		15767180.11	79070205.65	94837385.76	73818244.45		21019141.31		21019141.31	0.00	

Comments							
STATEMENT-D (VIDE PARA 4 OF A.R) STATEMENT SHOWING THE DETAILS OF RECEIPTS AND EXPENDITURE IN RESPECT OF KARANJIA AUTONOUOUS COLLEGE, KARANJAIA, MAYURBHANJ FOR THE FINANCIAL YEAR 2022-23							
SI.No.	Head of Account	O.B as on 01.04.2022	Receipts During 2022-23	Total	Expenditure During 2022-23	C.B As on 31.03.2023	Remarks
I	GOVT. GRANTS (RECURRING)						
1	Salary of D.P Staff (GIA)	2,71,193.00	43986236.00	4,42,57,429.00	43986236.00	2,71,193.00	

2	Salary New GIA Grant Staff	51,59,282.00	3495286	86,54,568.00	3495286	51,59,282.00	
	TOTAL	54,30,475.00	4,74,81,522.00	5,29,11,997.00	4,74,81,522.00	54,30,475.00	0.00
II	GOVT. GRANTS(NON RECURRING)			0.00		0.00	
1	OCAC Grant	1,20,815.00	0.00	1,20,815.00		1,20,815.00	
2	Infrastructure Grant	35,00,000.00	3900000.00	74,00,000.00	1800000	56,00,000.00	
3	Environment Grant	5,000.00	0.00	5,000.00		5,000.00	
4	Self Defence Grant	45,942.00	49290.00	95,232.00	35782	59,450.00	
5	Equipment Grant	821.00	0.00	821.00	0	821.00	
	TOTAL	36,72,578.00	3949290.00	76,21,868.00	18,35,782.00	57,86,086.00	0.00
III	UGC Grant			0.00		0.00	
1	Salary of Teaching Staff	1,387.30	0.00	1,387.30	0.00	1,387.30	
2	N.A.E.P	6,615.50	0.00	6,615.50	0.00	6,615.50	
3	Library	109.00	0.00	109.00		109.00	
4	Science Equipment	-4,749.00	0.00	-4,749.00		-4,749.00	
5	UGC Arrear Salary	7,800.00	0.00	7,800.00		7,800.00	
6	Books, Journals and Equipments	1,31,475.00	0.00	1,31,475.00		1,31,475.00	
7	Study Tour, Workshop, Construction	3,11,588.00	0.00	3,11,588.00		3,11,588.00	
8	Indoor Stadium	-4,28,520.00	0.00	-4,28,520.00		-4,28,520.00	
9	Tender Expenses	(50.00)	0.00	-50.00		-50.00	
10	Equal Opportunity Centre	25,200.00	0.00	25,200.00		25,200.00	
11	Coaching for Entry in Service	-3,15,000.00	0.00	-3,15,000.00		-3,15,000.00	
12	Remidial Coaching	1,80,661.00	0.00	1,80,661.00		1,80,661.00	

13	Rural/ Boarder/Hill Area	7,400.00	0.00	7,400.00		7,400.00	
14	Interest and Bank Charges	3,16,588.13	369.00	3,16,957.13	0.00	3,16,957.13	
15	Minor Research	1,840.00	0.00	1,840.00		1,840.00	
	TOTAL	2,42,344.93	369.00	2,42,713.93	0.00	2,42,713.93	
IV	RUSA FUND						
2	RUSAInteres t	0		0.00		0.00	
	TOTAL	0	0.00	0	0	0	
V	IDP(WORLD BANK) FUND						
1	IDP Grant	3,82,478.00	11159007.0 0	1,15,41,485. 00	10261717	12,79,768.0 0	
2	IDP Interest	1,75,506.80	94982.00	2,70,488.80	724.2	2,69,764.60	
3	Security Deposit	25,600.00	51935.00	77,535.00	0	77,535.00	
	TOTAL	5,83,584.80	1,13,05,924. 00	1,18,89,508. 80	1,02,62,441. 20	16,27,067.6 0	
VI	OTHER THEN GRANTS			0.00		0.00	
1	NSS	27,458.63	100678.00	1,28,136.63	127317.55	819.08	
2	PMS	5,50,114.00	10039.00	5,60,153.00	0.00	5,60,153.00	
3	National Scholarship	1500.00	0.00	1,500.00	0.00	1,500.00	
4	Junior Merit Scholarship	10440.00	0.00	10,440.00	0.00	10,440.00	
5	Mining Scholarship	9813.00	0.00	9,813.00	0.00	9,813.00	
6	Junior Merit Cum Means Scholarship	10680.00	0.00	10,680.00	0.00	10,680.00	
7	Financial Assistance Schplarship	100.00	0.00	100.00	0.00	100.00	
8	Planning Forum Scholarship	628.45	0.00	628.45	0.00	628.45	
9	National Prize	380.00	0.00	380.00	0.00	380.00	

10	GPF	161285.00	0.00	1,61,285.00	0.00	1,61,285.00	
11	Senior Merit Scholarship	11660.00	0.00	11,660.00	0.00	11,660.00	
12	Sanskrit Scholarship	7375.00	0.00	7,375.00	0.00	7,375.00	
13	Audit Recovery	26930.00	0.00	26,930.00	0.00	26,930.00	
14	Provisional Pension	72020.00	0.00	72,020.00	0.00	72,020.00	
15	Admission Fee From Govt.	5879152.00	0.00	58,79,152.00	0.00	58,79,152.00	
16	Merit Cum Poverly Scholarship	4400.00	0.00	4,400.00	0.00	4,400.00	
	TOTAL	6773936.08	110717.00	6884653.08	127317.55	6757335.53	
VII	INCOME FROM INTERNAL SOURCES						
A.	FEES AND FINES :						
1	+ 2 Stream	78304.00	30567.00	1,08,871.00	20565	88,306.00	
2	+ 3 Stream	159437.30	40927	2,00,364.30	21873	1,78,491.30	
	TOTAL	237741.30	71494.00	309235.30	42438.00	266797.30	0.00
B	DEPOSITABLE FEES :						
1	+ 2 SAMS	1701.91	61191.00	62,892.91	0	62,892.91	
2	+ 3 SAMS	6282.00	135.00	6,417.00	0	6,417.00	
3	CHSE Examination	6670.00	342392.00	3,49,062.00	349062	0.00	
4	Univeristy Examination	5128.00	2237810.00	22,42,938.00	2243707	-769.00	
5	CHSE Registration and Recognition	205763.20	86550.00	2,92,313.20	86550	2,05,763.20	
6	Univeristy Registration & Recognition	49836.75	68200.00	1,18,036.75	68200	49,836.75	
7	Sports and Literacy Fee	236910.04	114100.00	3,51,010.04	114100	2,36,910.04	
8	Original Certificate	5068.00	111230.00	1,16,298.00	96279	20,019.00	
9	Migration Certificate	486.00	192410.00	1,92,896.00	94057	98,839.00	

10	Syllabus	259204.00	35220.00	2,94,424.00	35220	2,59,204.00	
11	Academic Fees	363732.00	167425.00	5,31,157.00	30825	5,00,332.00	
12	Social Service Fees	11646.00	81134.00	92,780.00	92780	0.00	
13	Other Board	250.00	220.00	470.00	0	470.00	
	TOTAL	1152677.90	3498017.00	4650694.90	3210780.00	1439914.90	
C	STUDENTS FUND			0.00		0.00	
1	College Exam. Fee	308931.80	511150.00	8,20,081.80	293111.00	5,26,970.80	
2	Athelatic Fees	117323.34	150480.00	2,67,803.34	224456.00	43,347.34	
3	Library	258368.71	107380.00	3,65,748.71	6278.00	3,59,470.71	
4	Common Room	276896.90	50160.00	3,27,056.90	0.00	3,27,056.90	
5	Drama	254755.13	139070.00	3,93,825.13	0.00	3,93,825.13	
6	DSA	77899.25	50160.00	1,28,059.25	72285.00	55,774.25	
7	College Megazine	436474.34	100330.00	5,36,804.34	0.00	5,36,804.34	
8	College Calander	455761.20	50165.00	5,05,926.20	43941.00	4,61,985.20	
9	Attendance	154745.90	32855.00	1,87,600.90	0.00	1,87,600.90	
10	Medical Aid Fund	127903.70	43690.00	1,71,593.70	0.00	1,71,593.70	
11	S.A.F	109618.25	11210.00	1,20,828.25	11210.00	1,09,618.25	
12	Library Caution Money	573841.60	24750.00	5,98,591.60	0.00	5,98,591.60	
13	Laboratory Caution Money	159953.02	20350.00	1,80,303.02	0.00	1,80,303.02	
14	Planning Forum	246047.65	27330.00	2,73,377.65	0.00	2,73,377.65	
15	Council Sports	124665.00	109222.00	2,33,887.00	24733.00	2,09,154.00	
16	Identity Card	123156.36	51970.00	1,75,126.36	49140.00	1,25,986.36	
17	Red Cross	284697.63	50070.00	3,34,767.63	58300.00	2,76,467.63	
18	Election	418311.00	78040.00	4,96,351.00	0.00	4,96,351.00	
19	Cultural	149114.00	96060.00	2,45,174.00	146000.00	99,174.00	
20	Time Table	147024.00	25070.00	1,72,094.00	1560.00	1,70,534.00	
21	Flag Day	64338.00	5940.00	70,278.00		70,278.00	
22	Laboratory Developmen	811341.90	270600.00	10,81,941.90	13220.00	10,68,721.90	

	t						
23	Processing	182113.00	15155.00	1,97,268.00		1,97,268.00	
24	Student Insurance	70761.65	25080.00	95,841.65	18377.00	77,464.65	
25	NCC	153371.00	25130.00	1,78,501.00	1500.00	1,77,001.00	
26	NAAC	1238930.00	250350.00	14,89,280.00		14,89,280.00	
27	NSS	48526.00	38870.00	87,396.00		87,396.00	
28	Exam Hub	270600.00	87600.00	3,58,200.00		3,58,200.00	
29	Sceince Society	74553.05	125265.00	1,99,818.05		1,99,818.05	
30	College Union	196510.31	81960.00	2,78,470.31	19900.00	2,58,570.31	
31	Humanity/ Safety and security	3932.10	99000.00	1,02,932.10		1,02,932.10	
32	Cultural Association	153405.00	83414.00	2,36,819.00		2,36,819.00	
33	Affiliation	265533.00	125410.00	3,90,943.00	42000.00	3,48,943.00	
34	SSG	190800.00	30140.00	2,20,940.00	0.00	2,20,940.00	
35	Work Experience Programme	40072.00	0.00	40,072.00	0.00	40,072.00	
36	Rover & Ranger	80119.00	37563.00	1,17,682.00	0.00	1,17,682.00	
37	Centre Charges	5191.00	175088.00	1,80,279.00	180279.00	0.00	
38	Seminar	272726.00	229250.00	5,01,976.00	29290.00	4,72,686.00	
39	IT	743505.00	406800.00	11,50,305.00	4200.00	11,46,105.00	
40	Water & Electricity	196790.00	616590.00	8,13,380.00	354443.00	4,58,937.00	
41	Garden & Maint.	152.00	25.00	177.00	0.00	177.00	
42	FME	100.00	0.00	100.00	0.00	100.00	
43	CDC	10810.00	13660.00	24,470.00	405.00	24,065.00	
44	Foundation Day	79250.00	13670.00	92,920.00	0.00	92,920.00	
45	Computer Lab	0.00	70700.00	70,700.00	50714.00	19,986.00	
46	Bank Comission	0.00	45400.00	45,400.00	10080.00	35,320.00	
47	PROCTORIAL	0.00	25080.00	25,080.00	0.00	25,080.00	
48	UCC	0.00	317788.00	3,17,788.00	0.00	3,17,788.00	

49	CLC	0.00	9543.00	9,543.00	0.00	9,543.00	
	TOTAL	9958918.79	4954583.00	14913501.79	1655422.00	13258079.79	
D	MISCELLANEOUS			0.00		0.00	
1	College Development	-15494113.57	1534650.00	-1,39,59,463.57	3780920.00	-1,77,40,383.57	
2	Bank/FDR Interest/Charges	3067236.24	183374.65	32,50,610.89	0.00	32,50,610.89	
3	Rover & Ranger Cash Book	14614.80	469.00	15,083.80	4440.00	10,643.80	
4	YRC Cash Book	37965.72	62657.00	1,00,622.72	47167.70	53,455.02	
5	Examination Cash Book	928132.12	2933357.00	38,61,489.12	2476652.00	13,84,837.12	
6	EPF	83676.00	872062.00	9,55,738.00	872062.00	83,676.00	
7	Transferred to Examination Cash Book	-744600.00	0.00	-7,44,600.00	0.00	-7,44,600.00	
8	Transferred to General Cash Book	-1005168.00	0.00	-10,05,168.00	0.00	-10,05,168.00	
9	Advance Paid/Recovered	240210.00	2039720.00	22,79,930.00	2021300.00	2,58,630.00	
10	Collection From Hostel	433300.00	60000.00	4,93,300.00	0.00	4,93,300.00	
11	House Rent	153670.00	12000.00	1,65,670.00	0.00	1,65,670.00	
	TOTAL	-12285076.69	7698289.65	-4586787.04	9202541.70	-13789328.74	
	Grant Total	15767180.11	79070205.65	94837385.76	73818244.45	21019141.31	

Cash book wise details of closing balance as on 31.03.23

Sl No	Name of Cash Book	Cash in Hand	in Bank Deposit	FDR	Total
1	+ 2 G.B Cash Book	0.00	9,09,788.46	51007.00	960795.46
2	+ 2 S.F Cash Book	80.00	26,45,798.77	105292.00	2751170.77
3	+ 3 G.B Cash Book	160.00	28,30,130.87	977853.00	3808143.87
4	+ 3 S.F Cash	0.00	3500517.90	575000.00	4075517.90

	Book				
5	+ 2 SAMS Cash Book	0.00	68892.91	0.00	68892.91
6	+ 3 SAMS Cash Book	0.00	4572.00	0.00	4572.00
7	UGC Cash Book	0.00	13795.13	0.00	13795.13
8	YRC Cash Book	0.00	53455.02	0.00	53455.02
9	NSS Cash Book	0.00	57,738.03	0.00	57738.03
10	PMS Cash Book	0.00	567584.00	0.00	567584.00
11	Examination Cash Book	0.00	12,54,005.00	0.00	1254005.00
12	RUSA Cash Book	0.00	4,884.00	0.00	4884.00
13	Salary Cash Book	0.00	57,54,846.42	0.00	5754846.42
14	Rover & Ranger Cash Book	0.00	10,673.80	0.00	10673.80
15	IDP(World Bank) Cash Book	0.00	16,33,067.00	0.00	1633067.00
	Total	240.00	19309749.31	1709152.00	21019141.31

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

Karanjia College, Karanjia - 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	STATE BANK OF INDIA	31753555230	31-03-2023	4572.00	31-03-2023	4572.00	0.00	PLUS THREE SAMS CASH BOOK
2	BANK OF INDIA	545410110006594	31-03-2023	68892.91	31-03-2023	68892.91	0.00	PLUS TWO SAMS CASH BOOK
3	STATE BANK OF INDIA	11397269515	31-03-2023	1725845.87	31-03-2023	1725845.87	0.00	PLUS THREE

	INDIA							GOVT CASH BOOK
4	BANK OF INDIA	545410110006596	31-03-2023	909788.46	31-03-2023	909788.46	0.00	plus two Govt Body cash book
5	STATE BANK OF INDIA	11397269457	31-03-2023	3496458.90	31-03-2023	3496458.90	0.00	PLUS THREE STUDENT FUND CASH BOOK
6	BANK OF INDIA	545410110006595	31-03-2023	2645798.77	31-03-2023	2645798.77	0.00	PLUS TWO STUDENT FUND CASH BOOK
7	HDFC BANK	50200634762064	31-03-2023	1254005.00	31-03-2023	1254005.00	0.00	PLUS THREE EXAM CASH BOOK
8	BANK OF INDIA	545410110014823	31-03-2023	4884.00	31-03-2023	4884.00	0.00	RUSA CASH BOOK
9	STATE BANK OF INDIA	30749435085	31-03-2023	13795.13	31-03-2023	13795.13	0.00	UGC CASH BOOK
10	BANK OF INDIA	545410110019041	31-03-2023	1633067.00	31-03-2023	1633067.00	0.00	IDP CASH BOOK
11	STATE BANK OF INDIA	11397270767	31-03-2023	53455.02	31-03-2023	53455.02	0.00	YRC CASH BOOK
12	STATE BANK OF INDIA	113972269468	31-03-2023	5754846.42	31-03-2023	5754846.42	0.00	GIA CASH BOOK
13	STATE BANK OF INDIA	30742714565	31-03-2023	567584.00	31-03-2023	567584.00	0.00	PMS CASH BOOK
14	STATE BANK OF INDIA	37017399693	31-03-2023	10673.80	31-03-2023	10673.80	0.00	RANG & ROVER CASH BOOK
15	STATE BANK OF INDIA	11397269718	31-03-2023	57738.03	31-03-2023	57738.03	0.00	NSS PLUS CASH BOOK
16	STATE BANK OF INDIA	11397269526	31-03-2023	1104285.00	31-03-2023	1104285.00	0.00	PLUS THREE GOVT CASH BOOK

	GRAND TOTAL			19305690.3 1		19305690.3 1	0.00	
--	--------------------	--	--	------------------------	--	------------------------	-------------	--

Reconciliation							
ALL BANK PASS BOOK BALANCE TALLY WITH CASH BOOK BALANCE							

PARA: 6 STOCK POSITION

Karanjia College, Karanjia - 2022-2023

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Libray Stock	31258	2220	0.00	33478.00	33478	PAGE NO 158
2	UGC LIBRARY BOOKS	8691	0.00	0.00	8691.00	8691	PAGE NO 34

Comments

6.1. Non-Conduction of Physical verification of Stock & Stores.

The Physical Verification of stock and stores of the College was not conducted by the Principal as required under 119 of OGFR and Article 203 of Education Code. It may be pointed out here that in absence of physical verification of stock, there is possibility of misutilization and defalcation of stock & store at every stage.

Hence the Principal is advised to conduct half early physical verification of stock & store of the college as per the above provision forthwith and result thereof should be recorded on stock register.

6.2.. Non-Maintenance of Dead stock Register.

As per Rule-106 of OGFR an account of dead stock , such as Plants, machinery, furniture, Fixtures & equipments etc. should be maintained in a register in Form -6 and a separate page shall be allotted to each article of the stock for record of its transactions in respect of receipt, issue and balance thereof.

Further the articles of dead stock should be get verified by the Head of Office at least once in a year and the result of verification should be recorded in the inventory as adhered to Rule-106(iv) of OGFR Vol-I. But during verification it was observed that no dead stock register has been maintained by the college in spite of purchase of several items of such stock for office use.

Hence the Principal is advised to maintain the stock register forthwith and get verified the same in order to restrict misutilization and loss of stock & stores of the college and compliance reported to audit.

PARA: 7 INVESTMENT

Karanjia College, Karanjia - 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	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2022	714214.00	0.00	714214.00	994938.00	31-03-2023	1709152.00	31-03-2023	1709152.00	0.00	
	GRAND TOTAL	714214.00	0.00	714214.00	994938.00		1709152.00		1709152.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :										
Details of Investment for the Financial Year 2022-23										
SI No.	Name of Bank	FDR No.	Date of Investment	Amount (Rs.)	Pledged Authority	Date of Maturity	Rol (%)		Maturity Value (Rs.)	Name of Cash book
1	SBI KARA NJAIA	375676/11397395981	11.12.2016	51007.00	Pledge to CHSE, Odisha	18.10.2026	6.50%		51007.00	
3	SBI KARA NJAIA	140154	02.04.2008	200.00	Principal Karanjia College, Karanjia	11.12.2016	10.00%		200.00	
5	SBI KARA NJAIA	140155	02.04.2008	1000.00		11.12.2016	9.5%		1000.00	
6	SBI KARA NJAIA	140157	02.04.2008	1000.00		11.12.2016	9.5%		1000.00	
10	SBI KARA NJAIA	41661404235	10.02.2023	20000.00		10.02.2024	6.92%		21385.00	
11	SBI KARA NJAIA	41661403468	10.02.2023	15000.00		10.02.2024	6.75%		16038.00	
12	SBI KARA NJAIA	TD/CS/022/0687646	04.07.2012	500000.00		04.07.2017	8.75%		500000.00	
13	SBI	395969	11.12.20	75000.00	Regional	11.12.20	8%		75000.00	

	KARAJIA		16	0	Director of Edn., BBSR NO UNI	17			0
	SBI KARAJIA	3240885 4873	04.07.20 22	940653. 00		04.02.20 27	6%		1236081 .00
	SBI KARAJIA	1139739 5992	11.12.20 16	105292. 00		11.12.20 26	7%		123172. 00
Total			Total	17,09,15 2.00					20,24,88 3.00

During the course of audit it was found that the above amount of Rs.1709152.00 has been kept in various banks in shape of TDR/FDR and most of invested amounts are pledged in favour of the Secretary CHSE (O), but no investment register has been yet maintained by the college to watch its future recurrence. Hence the Principal is suggested to ensure the Investment register as early as possible for better interest of the college and compliance reported to audit

PARA: 8 ADVANCE

Karanjia College, Karanjia - 2022-2023

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	01-04-2022	General Cash Book(+2) GB	192497 2.34	202130 0.00	394627 2.34	203972 0.00	31-03-2023	190655 2.34	31-03-2023	190655 2.34	0.00	
	GRAND TOTAL		192497 2.34	202130 0.00	394627 2.34	203972 0.00		190655 2.34		190655 2.34	0.00	

Comments :

Cash Book wise Advance paid and adjusted for the year 2022-23

SI NO	Name of the cash book	Opening Balance	Adv paid.	Total	Adv. Adjusted	Closing Balance
-------	-----------------------	-----------------	-----------	-------	---------------	-----------------

1	General Cash Book(+2) GB	258817	0	258817	20000	238817
2	General Cash Book(+3) GB	403338.23	0	403338.23	36400	366938.23
3	General Cash Book(+2) SF	61764.9	172000	233764.9	173000	60764.9
4	General Cash Book(+3) SF	614589.21	66300	680889.21	221320	459569.21
5	IDP CASH BOOK	3000	0	3000	3000	0
6	YRC	8000	2000	10000	10000	0
7	PLUS TWO SAMS	6000	0	6000	6000	0
8	EXAM	569463	1781000	2350463	1570000	780463
	TOTAL	1924972.34	2021300	3946272.3	2039720	1906552.34

Year Wise Break up of Outstanding Advance as on 31.03.2023

Year	Amount
Prior to 2018-19	1410202.34
2019-20	0.00
2020-21	0.00
2021-22	5050.00
2022-23	491300.00
ToTal	1906552.34

previous advance as 31.03.2023

+2 STUDENT FUND CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B	PURPOS E	DATE OF ADVANC E PAID	DATE OF ADVANC E RECOV ERED	AMOUNT	BALANC E
	OPEING BALANCE AS PER PREVIOUS AUDIT REPORT		15,714.90					15,714.90
1	Abhipsa Mishra	HOD, Physics	3,000.00	Contingency	10.11.2021	02.08.2022	3000	0.00
2	Jogeswar Mohanta	Principal	2,000.00	Contingency	22.10.2021	03.08.2022	2000	0.00
3	Jogeswar Mohanta	Principal	5,050.00	Contingency	08.12.2021			5,050.00

5	Kanaklata Soren	Lect. Zoology	3,000.00	Yuva Diwas	30.10.2021	01.08.2022	3000	0.00
6	Rajendra Behera	Lect. Odia	3,000.00	Ganesh Puja		02.08.2022	3000	0.00
8	Ajay Kumar Das	Reader Zoology	30,000.00	Awareness Prog.		04.08.2022	30000	0.00
	TOTAL		61,764.90				41,000.00	20,764.90
+3 STUDENT FUND CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B		DATE OF ADVANCE PAID	DATE OF ADVANCE RECOVERED	AMOUNT	BALANCE
	OPEING BALANCE AS PER PREVIOUS AUDIT REPORT		4,90,469.21			01.10.2022, 03.10.2022	36,200.00	4,54,269.21
1	Durga Prasad Mishra	Lect. In History	3,400.00	Centre Advance		6.10.2022	3,400.00	0.00
2	Staynanda Das	Lect. In Economics	15,000.00	English Seminar		30.09.2022	15,000.00	0.00
3	Subash Ch. Jena	Lect. In pol.sc.	58,920.00	Centre Advance/ Workshop		01.10.2022, 03.10.2022	58,920.00	0.00
4	Samarendra Das	Lect. Chemistry	16,000.00	Athelatic		03.10.2022	16,000.00	0.00
5	Manoj Kumar Sahoo	Lect. In Economics	7,800.00	Examination		01.10.2022	7,800.00	0.00
6	Abani Kanta Das	Lect. In English	8,000.00	Seminar		01.10.2022	8,000.00	0.00
7	Abhipsa Mishra	Lect. In Physics	9,000.00	Lab. Contingency		03.10.2022	9,000.00	0.00
8	Bihuti Bhusan Mohanty	PET	4,500.00	Independence day		03.10.2022	4,500.00	0.00
9	Upendra Nath Mohanta	NCC Officer	1,500.00	Kargil Diwas	21.07.2021	04.10.2022	1,500.00	0.00
	TOTAL		6,14,589.21				1,60,320.00	4,54,269.21
EXAMINATION CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B		DATE OF ADVANCE	DATE OF ADVANCE	AMOUNT	BALANCE

					E PAID	E RECOVERED		
	OPEING BALANCE AS PER PREVIOUS AUDIT REPORT		3,00,000.00				0.00	3,00,000.00
1	Jogeswar Mohanta	Principal	1,60,000.00	Examination		10.05.2022	160000.00	0.00
2	Subash Ch. Jena	Lect. In pol.sc.	34,463.00	Centre Advance			0.00	34,463.00
3	Samarendra Das	Lect. Chemistry	75,000.00	Centre exp		01.08.2022 & 02.08.2022	75000.00	0.00
4	Chintamani Satpathy	Lect. In Economics	4,09,260.00				0.00	4,09,260.00
	TOTAL		9,78,723.00				2,35,000.00	7,43,723.00
IDP(WORLD BANK)CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B	PURPOSE	DATE OF ADVANCE PAID	DATE OF ADVANCE RECOVERED	AMOUNT	BALANCE
1	Abani Kanta Das	Lect. In English	3,000.00	Contingency		01.08.2022	3000.00	0.00
	TOTAL		3,000.00				3,000.00	0.00
+2 SAMS CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B	PURPOSE	DATE OF ADVANCE PAID	DATE OF ADVANCE RECOVERED	AMOUNT	BALANCE
1	Abhipsa Mishra	Lect. In Physics	6,000.00	Admission Exp.		06.02.2023	6000	0.00
	TOTAL		6,000.00	0.00	0.00	0.00	6,000.00	0.00
YRC CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B		DATE OF ADVANCE PAID	DATE OF ADVANCE RECOVERED	AMOUNT	BALANCE
1	Sipun Kumar Das	Lect. In Pol.sc.	8000	Camp/ Plantation		01.08.2022	8000	
	TOTAL		8000				8000	0

+2 G.B CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B	PURPOSE	DATE OF ADVANCE PAID	DATE OF ADVANCE RECOVERED	AMOUNT	BALANCE
	OPEING BALANCE AS PER PREVIOUS AUDIT REPORT		2,38,817.00					2,38,817.00
1	Bhabagrahi Sahoo	Lect. In I.T	20,000.00	C.C Camera		01.08.2022	20000	0.00
	TOTAL		2,58,817.00				20,000.00	2,38,817.00
+3 G.B CASH BOOK								
SL.NO.	NAME	DESIGNATION	O.B	PURPOSE	DATE OF ADVANCE PAID	DATE OF ADVANCE RECOVERED	AMOUNT	BALANCE
	OPEING BALANCE AS PER PREVIOUS AUDIT REPORT		3,75,438.23			01.08.2022	10000	3,65,438.23
1	Dasaratha Mohanta	Lect. In English	2,000.00	C.C Camera		01.08.2022	2000	0.00
2	Ajay Kumar Das	Reader in Zool.	1,500.00	Earth Connection				1,500.00
3	Subash Ch. Jena	Lect. In Pol.sc.	24,400.00	Ground Flooring		01.08.2022	24400	0.00
	TOTAL		4,03,338.23				36,400.00	3,66,938.23
	GRAND TOTAL		23,34,232.34		-	-	5,09,720.00	18,24,512.34

ADVANCE PAID AND ADJUSTED FOR THE YEAR 2022-23						
Date	Name & desi	Purpose	Amount(Rs.)	Date of Recovry	Amount(Rs.)	Balance
	PLUS TWO STUDENT FUND					
01.05.2022	Samarendra Das Lect in Chem	AHS Exam	45000	30.07.2022	45000	0
08.09.2022	Laxmi kanta	Ganjesh puja	10000			10000

	Mishra Lect in Physic					
19.01.2023	Kalandi pradhan Lect in Chemistry	Saraswati puja	20000	06.03.2023	20000	0
21.02.2023	Chintamani Satapathy Reader in Economics	AHS Exam	30000			30000
21.02.2023	Narendra Kumar Patra Lectin Odia	Annual Day	67000	28.02.2023	67000	0
			172000		132000	40000
	PLUS THREE STUDENT FUND					
Date	Name & desi	Purpose	Amount(Rs.)	Date of Recovry	Amount(Rs.)	Balance
24.08.2022	Sibadath Senapati	TA DA	3000	25.08.2022	3000	0
26.08.2022	Laxmikanta Mishra Lect in Physic	Ganesh Puja	15000	30.11.2022	15000	0
20.10.2022	Bhibuti Bhusan Mohapatra PET	Yoga Competition	3300			3300
28.10.2022	Debasish Sekhar Hota	Seminor	30000	21.11.2022	30000	0
02.11.2022	Abanikanta Dash Reader in English	Seminor	2000			2000
13.12.2022	Sandip Samal	Althletic Meet	3000	22.12.2022	3000	0
22.12.2022	Satyabrata Singh Dhoura HOD Physics	Contingency	10000	02.03.2022	10000	0
			66300		61000	5300
	EXAM CASH BOOK					
Date	Name & desi	Purpose	Amount(Rs.)	Date of Recovery	Amount(Rs.)	Balance
25.04.2022	Jogeswar Mohanta	Exam	287000.00	28.06.2022	287000	0
31.05.2022	Satyabrata Sahu	Exam	50000.00	25.07.2022	50000	0
28.06.2022	Sri Ajay kumar Das	Exam	170000.00	17.08.2022	170000	0
17.08.2022	Sri Ajay kumar	Exam	167000.00	29.10.2022	167000	0

	Das					
24.08.2022	Satyabrata Sahu	Exam	60000.00	03.12.2022	60000	0
14.09.2022	Satyabrata Sahu	Exam	45000.00	03.12.2022	45000	0
14.09.2022	Sri Ajay kumar Das	Exam	75000.00	29.10.2022	75000	0
30.09.2022	Sri Ajay kumar Das	Exam	115000.00	29.10.2022	115000	0
19.10.2022	Satyabrata Sahu	Exam	48000.00	03.12.2022	48000	0
19.11.2022	Debasis Shankar Hota	Exam	130000.00	24.11.2022	130000	0
12.12.2022	Satyabrata Sahu	Exam	148000.00	17.02.2023	148000	0
23.12.2022	Kanakalata Soren	5th semister	50000.00		0	50000
03.01.2023	Priyajeet Singh	3th semister	40000.00	10.03.2023	40000	0
20.01.2023	Rabindranath Dash	1th semister	5000.00		0	5000
20.01.2023	Satyabrata Sahu	Exam	138000.00		0	138000
17.02.2023	Kanakalata Soren	1th semister	45000.00		0	45000
24.02.2023	Satyabrata Sahu	UG EXAM	50000.00		0	50000
09.03.2023	Satyabrata Sahu	Exam	141000.00		0	141000
14.03.2023	Satyabrata Sahu	exam	17000.00		0	17000
	Total		1781000.00		1335000.00	446000.00
	YRC Cash Book					
Date	Name & desi	Purpose	Amount(Rs.)	Date of Recovery	Amount(Rs.)	Balance
30.09.2022	Sipun kumar Das	YRC	2000	25.12.2022	2000	0
		Total	2000		2000	0
	Grand Total		2021300.00		1530000.00	491300.00

Surcharge Action for remaining outstanding of Advance for more than one Year

During the year under Audit it was found that deviating the Instructions of Govt & regular objections in last & previous Audits , more & more advances have been sanctioned by the Principal on his sweet will without looking for its adjustments .As a result , the Institution has sustained a loss & the advance accounts becomes very clumsy.Besides the above, the Local Authority has not taken any special drive for adjustment of huge long outstanding of advance which were rolling since The Present Principal is therefore suggested to take effective

steps for restriction of sanction of advance & adjustment of old outstanding of advance at an early date. Further ,On Scrutiny , it was revealed that a total sum of Rs 5050.00 has been remain un-adjusted advance for more than one year. As per the DLFA order/ letter no-15179 & Dated 28.09.2013, any advance remain unadjusted for more than one year may be treated as loss to the auditee institution . Hence , Rs 5050.00 is suggested for recovery and responsibility has been fixed as follows

Date	Name & desi	Purpose	Amount(Rs.)	Person responsible
08.12.2021	Jogeswar Mohanta Reader in Botony	Contingency	5050	Bhagurathi Prusty
		Total	5050	

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Bhagirath Prusty	Ex prinipal	Karanjia College, Karanjia	2525
2	Jogeswar Mohanta	Reader in Botony	Karanjia College, Karanjia	2525
Total :				5050

PARA: 9 GRANTS

Karanjia College, Karanjia - 2022-2023

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2022	9568799.80	62540529.00	72109328.80	59543239.00	31-03-2023	12566089.80	
	GRAND TOTAL	9568799.80	62540529.00	72109328.80	59543239.00		12566089.80	

Comments :

Grant Receipt and Expenditure Details as on 31.03.2023

SI No	Particular	OB	Receipt	Total	Exp	CB
1	GIA Grant	271193.00	43986236.00	44257429.00	43986236.00	271193.00
2	New GIA Salary	5159282.00	3495286.00	8654568.00	3495286.00	5159282.00
3	UGC Grant	246525.80	0.00	246525.80		246525.80
4	Environment	5000.00		5000.00		5000.00

	Grant					
5	Equipment Grant	821.00		821.00		821.00
6	Infrastructure Grant	3500000.00	3900000.00	7400000.00	1800000.00	5600000.00
7	IDP Grant	385978.00	11159007.00	11544985.00	10261717	1283268.00
	Total	9568799.80	62540529.00	72109328.80	59543239.00	12566089.80

8.1: Year-wise Break-up of Unspent Grants: 2022-23

Period	Amount(Rs)
Up to 2017-18	48,13,866.80
2018-19	9,02,231.00
2019-20	3,45,802.00
2020-21	12,06,900.00
2021-22	5,00,000.00
2022-23	4797290.00
Total	12566089.80

The principal is therefore suggested either to adjusted the unspent Salary in next salary bill through short drawal or refund the same to the DHE(o). Besides the above relating to other unspent grant the principal is also suggested either to utilize the same the purpose for which has been sanctioned or refund the same along with to sanctioning authority and the compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Karanjia College, Karanjia - 2022-2023

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	01-04-2022	56501567.00	12061717.00	68563284.00	0.00	31-03-2023	68563284.00	
	GRAND TOTAL	56501567.00	12061717.00	68563284.00	0.00		68563284.00	

Comments :
GRANT WISE UC DUE AS ON 31.03.2023

SI No	Particular	OB	U.C due for submission during the period under Audit(In Rs:)	Total	U.C Submitted during the period under Audit(In Rs:)	CB
1	UGC GRANT	11000186	0.00	11000186.00		11000186.00
2	INFRASTRUCTURE GRANT	2200000.00	1800000.00	4000000.00		4000000.00
3	EQUIPMENT GRANT	399179.00	0.00	399179.00		399179.00
4	RUSA GRANT	20000000	0.00	20000000.00		20000000.00
5	IDP WORLD BANK GRANT	22902202	10261717.00	33163919.00		33163919.00
	Total	56501567.00	12061717.00	68563284.00	0.00	68563284.00

YEAR WISE BREAK UP GRANT 31.03.2023

YEAR	AMOUNT
UPTO 2014-15	1,10,00,186.00
2015-16	86,49,304.00
2016-17	48,42,564.00
2017-18	69,80,819.00
2018-19	2,91,000.00
2019-20	7,51,800.00
2020-21	84,45,894.00
2021-22	1,55,40,000.00
2022-23	1,20,61,717.00
TOTAL	6,85,63,284.00

The Principal is suggested to clear up the pending UCs as early as possible and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No case of misappropriation is detected from the records produced and verified during the year under audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No cases of loss of stocks & stores are detected from the records during the year under audit.

PARA: 13 **AUDIT OF RECEIPTS**

13.1 - DCB Fee & Fine

OB	
DCB Demand	71494
Total	71494
DCB Collected	71494
CB	

DCB Position of Fees & Fine is furnished Below 2022-23

Category	General Boys	T.F per position	TOTAL TF PER MONTH	TOTAL TF PER YEAR
(+2)1st year arts	14	8	112	1344
(+2)2nd year arts	22	8	176	2112
(+2)1st year Science	57	9	513	6156
(+2)2nd year Science	69	9	621	7452
(+2)1st year Com	18	8	144	1728
(+2)2nd year Com	15	8	120	1440
(+3)1st year Science	34	10	340	4080
(+3)2nd year Science	44	10	440	5280
(+3)3rd year Science	50	10	500	6000
(+3)1st year Com	12	9	108	1296
(+3)2nd year Com	12	9	108	1296
(+3) 3rd year Com	13	9	117	1404
(+3)1st year Arts	30	9	270	3240
(+3)2nd year Arts	21	9	189	2268
(+3) 3rd year Arts	28	9	252	3024
	Total		4010	48120

DCB Position of Admission fee is furnished Below 2022-23

Category	Total	Admission fee s for Student	TOTAL TF PER MONTH
(+2)1st year arts	256	8	2048
(+2)2nd year arts	254	8	2032
(+2)1st year Science	240	9	2160
(+2)2nd year Science	237	9	2133

(+2)1st year Com	112	9	1008
(+2)2nd year Com	106	9	954
(+3)1st year Science	143	10	1430
(+3)2nd year Science	137	10	1370
(+3)3rd year Science	150	10	1500
(+3)1st year Com	60	9	540
(+3)2nd year Com	47	9	423
(+3) 3rd year Com	44	9	396
(+3)1st year Arts	280	9	2520
(+3)2nd year Arts	274	9	2466
(+3) 3rd year Arts	266	9	2394
	Total		23374

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - Details of Development Work for the year 2022-23

Details of Development Work for the year 2022-23	
Particular	Amount(Rs.)
Repair of Inventor	5850
TA DA	81865
COMPUTER ITEM	53064
Office Stationery	93219
Repair of Xerox Machine	7600
Colouring	7300
Conct Material	20000
Angle Pillar	91500
Purchase of CCTV	136938
GB Meeting	16314
Legal Fee	20000
Remuneration to principal & Bursar	38500
CAPA	14000
TDS	2991
CC TV	21346
Wall Clerk	1925
Cleaning of Campus	3300
DEO Salary	15400
Purchase of Hardware Item	1560

Postage	5000
IQAC	2000
Purchase of Almira	25941
SD Return	14900
Purchase of Phnil etc	13215
Purchase of Chair	3400
Labour Charge	3500
Internet	26551
Repair	47000
invertor Battery	25000
OPHD	1180
Case File	10000
MR Books	9000
Refreshment	2120
Dept Contingency	21425
LED Light	98460
Employer Share	908449
Administration Charge	34567
MP Salary	1896540
Total	3780920

PARA: 15 AUDIT ON WORKS

15.1 -

It is seen during the time of audit that a sum of Rs. 3900000.00 received against Infrastructure grant and Rs.11159007.00 against IDP(World Bank)grant has been received by the college authority. Total 1800000.00 and Rs. has been transferred to Executive Engineer, Rairangpur. But there is no U.C Received by the College authority till now. Hence the Local authority is advised to produce the same before next audit for verification and compliance reported.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No Separate units is constituted under the control of the college, so nothing is there to observe.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No Separate units is constituted under the control of the college, so nothing is there to observe.

PARA: 18 MISCELLANEOUS

18.1 - Fee & Fine

Abstract position of Fees & Fines as on 2022-23	Amount(Rs.)
Fees & Fines outstanding for deposit as on 01.04.22	237741.30
Amount collected during 22-23	71494.00
Total	309235.30
Amount Deposit during 22-23	42438.00
Fees & Fines outstanding for deposit as on 31.03.23	266797.30

Details of Fees & Fine Deposited During the year 2022-23

Challn No	Vno /V no	Name of Tre	Amount(Rs)
1925	25.07.2022	Sub Tresure Karanjia	20565.00
21873	25.07.2022	Sub Tresure Karanjia	21873.00
Toal			42438.00

18.2 - Students Position

Students Strength of karanjia college karanjia for the year 2022-23										
Stream	Strength	Gen Boys	Gen Girls	SC Boys	SC Girls	ST Boys	ST Girls	PH Boys	PH Girls	Total
(+2)Scie nce										
1st year	128	57	38	17	19	68	37	3	1	240
2nd year	128	69	36	22	7	69	29	4	1	237
(+2)Arts										
1st year	256	14	35	23	27	86	69	2	0	256
2nd year	256	22	37	26	22	83	61	1	2	254
(+2) Com										

1st year	96	18	4	1	3	50	28	5	3	112
2nd year	96	15	11	0	2	37	35	4	2	106
(+3)Science										0
1st year	128	34	51	14	10	20	12	0	2	143
2nd year	128	44	42	13	10	17	11	0	0	137
3rd year	128	50	48	10	10	16	13	0	3	150
(+3)Com										
1st year	128	12	9	1	2	22	9	3	2	60
2nd year	128	12	11	1	1	11	10	1	0	47
3rd year	128	13	9	1	3	12	3	1	2	44
(+3)Arts										0
1st year	256	30	66	13	28	61	80	2	0	280
2nd year	256	21	61	11	32	67	76	3	3	274
3rd year	256	28	57	16	26	74	63	1	1	266
Totals	2496	439	515	169	202	693	536	30	22	2606

18.3 - staff position

STAFF POSITION-2022-23				
PARTICULARS OF STAFF	GIA	NEW GIA	MANAGEMENT	TOTAL
TEACHING	56	2	20	53
NON-TEACHING	8	3	28	39
TOTAL	64	5	48	92

18.4 - DP Salary 2022-23

DP SALARY FOR THE YEAR 2022-23									
SI No	Name & Designation	PAY	DA	Gross	IT	PT	GPE	Total Deduction	Net
1	Bhagirathi Prusty Principal	117764	33932	151696	0	200		200	151496
2	Krishna Chandra Mohapatr	500304	168084	668388	10000	1000		11000	657388

	a Principal								
3	Jogeswar Mohanta Reader in Botany	1193820	431612	1625432	225550	2500		228050	1397382
4	Ajay Kumar Das Reader in Zoology	758698	267633	1026331	65700	1600		67300	959031
5	Manoj Kumar Sahoo Reader in Economic s	1141098	411046	1552144	201280	2500		203780	1348364
6	Dr. Nusrat Salim Reader in History	1122855	405970	1528825	180420	2500		182920	1345905
7	Chintama ni Sathpathy Reader in Economic s	1120074	404964	1525038	194230	2500		196730	1328308
8	Dr. Abani Kanta Dash Reader in English	1125636	406996	1532632	211186	2500		213686	1318946
9	Subash Chandra Jena Reader in Political Science	1122855	403237	1526092	203994	2500		206494	1319598
10	Taranisen Mohanta Demonstr ator in Phyiscs	882200	475066	1357266	93221	2500		95721	1261545
11	Debendra Kumar Mohanta Demonstr ator in Chemistry	882200	318912	1201112	101521	2200		103721	1097391
13	Sidhartha Ku. Roy	218381	71319	289700		800		800	288900

	Sr. Clerk								
14	Girija Shankar Das lab. Attd. Physics	438400	144781	583181		2500		2500	580681
16	Kanakalata Soren Lect. in Zoology	628800	239759	868559	24000	2500		26500	842059
17	Sanjay Ku. Munda Lect. in Odia	630400	240412	870812	34000	2500		36500	834312
18	Abhipsa Mishra Lect. in Physics	639625	240521	880146	40923	2500		43423	836723
19	Priyajeet Sinha Lect. in Botany	603900	226105	830005	35214	2400		37614	792391
20	Monsukh John Munda Lect. in English	603900	235390	839290	46000	2500		48500	790790
21	Deepak Ku. Rout Lect. in Odia	439200	170642	609842	18000	1800		19800	590042
22	Suhagini Murmu Lect. in Economics	611100	235240	846340	24000	2500		26500	819840
23	Bijay Ku. Marndi Lect. in Political Science	611100	235390	846490	44085	18200		62285	784205
24	Dr Rabindra Nath Dash Lect. in History	603900	235240	839140	28300	2500		30800	808340
25	Satyabrat asingh Dharua Lect. in Physics	604200	233215	837415	22000	2300		24300	813115

26	Geetanjali Birtia Lect in English	603900	235235	839135	29300	2500		31800	807335
27	Kunil Ku. Behera Lect in History	557200	212521	769721	19000	2500		21500	748221
28	Anita Naik Lect in Odia	557200	212521	769721	30000	2500		32500	737221
29	Sipun Ku Das Lect in Political Science	576800	206098	782898	22000	2500		24500	758398
30	Kalandi Pradhan Lect in Chemistry	576800	221172	797972	24000	2500		26500	771472
31	Kedarnath Bula Lect in Math	306040	118082	424122		1500		1500	422622
32	Chandrajyoti Mohanta Lab Attd. In Botany	269500	97931	367431		2500		2500	364931
33	Dr. Rajendra Ku. Behera Reader in Odia	1106700	411436	1518136	196480	2500		198980	1113404
34	Dr. Debesh Ku. Hota Reader in Chemistry	792570	274940	1067510	115705	1800		117505	815005
35	Upendra Nath Mohanta Demon in Physics	869600	323238	1192838	104590	2500		107090	893864
36	Amiya Prakash Mukharjee Demon in Chemistry	869600	323238	1192838	97700	2500		100200	968638
37	Padmini Rana	869600	323238	1192838	94590	2500		97090	915328

	Demon in Zoology								
38	Bhubaneswar Behera Sr. Clerk	509000	189200	698200		2500		2500	520869
39	Sudam Ch. Behera lab. Attd. Physics	186000	64356	250356		600		600	249756
45	Bidyut Prava Nayak Lect. in Chemistry	412790	154717	567507	1900	29187		31087	546120
46	Harekrushna Sethi Lect in Physics	396617	149218	545835	1900	13291		15191	468982
47	Iaxmikanta Mishra Lect in Physics	422929	158169	581098	1900	13291		15191	559711
48	Praneeta Pragyankuanr Lect in Botany	411340	154224	565564	1900	19487		21387	544177
49	Ranjita Hansda Lect in Logic & Philosophy	420032	157179	577211	1900	19487		21387	555824
50	Sandhyarani Naik	417132	156193	573325	1900	19487		21387	551938
51	Sandeep Samal Lect in Math	414236	155208	569444	1900	19487		21387	548057
52	Soumya Ranjan Mallick Lect in Logic & Philosophy	417132	156193	573325	1900	19487		21387	551938
53	Sibadatta Senapati Lect in Chemistry	417132	156193	573325	1900	19487		21387	551938

54	Sonali Naik Lect in Economics	411340	154224	565564	1900	13470		15370	544177
55	Sundra Majhi Lect in Commerce	417132	156193	573325	1900	19487		21387	551938
56	Swarnamayee Behera Lect in Economics	417132	156193	573325	1900	19487		21387	551938
57	Sweta Sarda Lect in Commerce	421476	157670	579146	1900	19487		21387	557759
58	Pinki Dehuri Lect in Political Science	267903	101798	369701	1300	25138		26438	349285
59	Rosan Munda Lect in English	258923	98391	357314	1300	19086		20386	336928
60	Priya Anjali Ekka Lect in English	214023	83125	297148	1100	19086		20186	276962
61	Amrit Jojimus Bilung Lect in English	257427	97822	355249	1300	19080		20380	328852
62	Jashowini Lect in Math	176880	67214	244094	500	15273		15773	172574
63	Dr. Narendra Ku Patra	176880	67214	244094	500	15273		15773	172574
64	Upendra Nath Mukhi	1050		1050					1050
	Total	32000426	11985810	43986236	2567689	454458		3022147	39776538

18.5 - NEW GIA 2017 FOR Salary 2022-23

NEW GIA 2017 FOR Salary 2022-23

SI No	Name & Designation	PAY	DA	Gross	IT	PT	GPE	Total Deduction	Net
1	Satyabrata Sahu Lect. in Chemistry	605400	223340	828740	29521	2500		32021	796719
2	Nirupama Sahu Jr. Librarian	525800	192828	718628	16360	2500		18860	699768
3	Samarendra Das Lect in Chemistry	605400	223340	828740	40010	2500		42510	786230
4	Sailesh Ch. Mohanta Demon in Botany	525800	192728	718528	16360	2500		18860	699668
5	Ranjit Bihari Badnaik Jr. Clerk	278600	102172	380772		2500		2500	378272
	Total	2541000	934408	3475408	102251	12500	0	114751	3360657

18.6 - MP Salary 2022-23

MP Salary 2022-23				
SI No	Name & Designation	Gross	EPF	Net
1	Jagdish Ch. Behera Jrclerk	92596	11112	81484
2	Bhagban Ch. Panda Jrclerk	92416	11112	81484
3	Ramesh Ch. Khatua Asst. Account	92596	11112	81484
4	Bijit Kumar Deo Peon	61074	7329	53745
5	Dillip Kumar Naik Gardner	60808	7297	53511
6	Khageswar Das Night Watchman	61074	7329	53745
7	Bankim Ch. Das Night Watchman	59180	7101	52079
8	Khageswar Behera Peon	61074	7329	53745
9	Ramesh Behera	60945	7313	53632

	Peon			
10	Kishor Ch. Mohanta Demon in Physics	133000	15960	117474
11	Bhagirathi Sethy Librarian	92388	11087	81271
12	Panda Danglia Gardner	7000	840	6160
13	Dillp Ku. Mohanta Library Attendant	61208	7345	53863
14	Prashanta Dhal Peon	60937	7313	53624
15	Jyotiranjnan Mukhi Peon	60550	7267	53283
16	Satyabhama Khatua GCR	60292	7235	53057
17	Bibhuti Bhusan Mohanta PET	76112	8781	66912
18	Swarnaprava Behera Demon in Zoology	69752	8371	61381
19	Motilal Patra Gasman	56104	6733	49371
20	Chitrakala Mohapatra GCR	56373	6766	49607
21	Sipu Samal Peon	60724	7287	53437
22	Ranjan Ku. Mohanta Peon	58062	6969	52093
23	Gitanjali Mohanta Peon	60466	7257	53209
24	Ajit Bod Naik Peon	43460	5635	38625
25	Satya Ranjan Mukhi DEO	103125	12375	90750
26	Sk Niaz Ali DEO	91822	11019	80803
27	Hareklal Mohanta DEO	92402	11089	81313
28	Mahendra Ku. Sahoo Demon in Botany	11000	660	10340
	Grand Total	1896540	227023	1671482

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

19.1 - EPF paid during the financial year 2022-23

Month	TRNN No	Employee Share	Employer Share	Administration Charge	Total
Jan-22	3632206002147	22937	23904	956	47797

Feb-22	3632206002148	18367	19138	765	38270
Mar-22	3632206002149	18604	19386	775	38765
Apr-22	3632208001004	18896	19695	787	39378
May-22	3632208001005	17834	18581	743	37158
Jun-22	3632208001006	12706	13241	529	26476
Jul-22	3632208001007	20620	21479	859	42958
Aug-17	3632212000119	8190	8531	444	17165
Sep-17	3632212000120	8190	8531	115	16836
Oct-17	3632212000121	8190	8531	115	16836
Nov-17	3632212000122	8190	8531	128	16849
Dec-17	3632212000123	8190	8531	136	16857
Jan-18	3632212000711	8475	8828	158	17461
Feb-18	3632212000712	9675	10078	226	19979
Mar-18	3632212000713	9675	10078	221	19974
Apr-18	3632212000714	9675	10078	204	19957
May-18	3632212000715	9675	10078	524	20277
Jun-18	3632212000716	9675	10078	403	20156
Aug-22	3632212001749	20280	21125	845	42250
Sep-22	3632212001750	19764	20591	823	41178
Oct-22	3632212001751	19764	20591	823	41178
Nov-22	3632212001752	19864	20691	828	41383
Jul-18	3632212002102	9675	10078	0	19753
Aug-18	3632212002103	9675	10078	403	20156
Sep-18	3632212002104	9675	10078	403	20156
Oct-18	3632212002105	9675	10078	403	20156
Nov-18	3632212002106	9675	10078	402	20155
Dec-18	3632212002107	9675	10078	403	20156
Jan-19	3632212002243	8475	8828	353	17656
Feb-19	3632212002244	8475	8828	353	17656
Mar-19	3632212002245	8475	8828	353	17656
Apr-19	3632212002246	9000	9375	375	18750
May-19	3632212002247	9000	9375	375	18750
Jun-19	3632212002249	9000	9375	704	19079
Jul-19	3632212002248	9000	9375	375	18750
Aug-19	3632212002251	9000	9375	374	18749
Oct-19	3632212002250	9000	9375	375	18750
Sep-19	3632212002253	9000	9375	375	18750
Nov-19	3632212002252	9000	9375	375	18750
Dec-19	3632212002254	9000	9375	375	18750
Jan-20	3632212002260	9000	9375	375	18750

Feb-20	3632212002261	9000	9375	375	18750
Mar-20	3632212002262	9000	9375	375	18750
Apr-20	3632212002263	9000	9375	375	18750
May-20	3632212002264	9000	9375	375	18750
Jun-20	3632212002265	9000	9375	500	18875
Jul-20	3632212002266	9000	9375	375	18750
Aug-20	3632212002267	9000	9375	375	18750
Sep-20	3632212002268	9000	9375	375	18750
Oct-20	3632212002269	9000	9375	375	18750
Nov-20	3632212002270	9000	9375	375	18750
Dec-20	3632212002271	9000	9375	366	18741
Jan-21	3632212002292	9000	9375	375	18750
Feb-21	3632212002290	9000	9375	375	18750
Mar-21	3632212002291	9000	9375	359	18734
Apr-21	3632212002293	9000	9375	375	18750
May-21	3632212002294	9000	9375	202	18577
Jun-21	3632212002295	9000	9375	187	18562
Jul-21	3632212002296	9000	9375	223	18598
Aug-21	3632212002298	9000	9375	375	18750
Sep-21	3632212002297	9000	9375	375	18750
Oct-21	3632212002299	9000	9375	375	18750
Nov-21	3632212002300	9000	9375	375	18750
Dec-21	3632212002301	9000	9375	375	18750
Jan-22	3632301000333	9000	9375	375	18750
Feb-22	3632301000334	9000	9375	375	18750
Mar-22	3632301000335	9000	9375	375	18750
Apr-22	3632301000336	9000	9375	375	18750
May-22	3632301000337	9000	9375	375	18750
Jun-22	3632301000338	9000	9375	375	18750
Dec-22	3632301001463	19400	20210	808	40418
Jul-22	3632301002562	9000	9375	375	18750
Aug-22	3632301002563	9000	9375	375	18750
Sep-22	3632301002564	9000	9375	375	18750
Oct-22	3632301002565	9000	9375	375	18750
Nov-22	3632301002566	9000	9375	375	18750
Dec-22	3632301002567	9000	9375	375	18750
Jan-23	3632302001369	19829	20655	826	41310
Jan-23	3632302001644	9000	9375	375	18750
Feb-23	3632303001054	18922	19712	788	39422
Feb-23	3632303001065	9000	9375	500	18875

	Total	872062	908449	34567	1815078
--	--------------	---------------	---------------	--------------	----------------

PARA: 20 RESULT OF AUDIT AND CONCLUSION

As a result of this Audit transactions involving a sum of Rs 5050.00 are held under objection which include an amount of Rs 5050.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Ot hercases(In Rs:)	Remarks
1	8.1	5050.00	5050.00	5050.00	0.00	0.00	
Total		5050.00	5050.00	5050.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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