

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : Aided College

Audit Report No : 687803/AR/2022-2023-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gokul Parvati Rural College, Kuntara
2	Year of Accounts under Audit :	2021-2022
3	Name of the Local Authority during the year of A/Cs :	Duryodhan Meher
	Name of the Local Authority at the time of Audit :	Duryodhan Meher
4	Duration of Audit :	12-10-2022 To 17-10-2022 (Mandays Consumed :-)
5	Name of the Auditors :	SPP ASSOCIATES 322862E - Lead Auditor
6	Name of the Reviewing Officer :	SANTOSH KUMAR TRIPATHY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	06-01-2023
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	09-01-2023

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		
Gokul Parvati Rural College, Kuntara							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	Service Postage Stamps	12.10.2022	Nil	Nil		

2	Miscellaneous Receipt Books	12.10.2022	Nil	Nil		
3	Measurement Books	12.10.2022	Nil	Nil		
4	plus 2 General Cash Book	12.10.2022	Cash Book Not Upto Date	Cash Book Not Upto Date		
5	Money Receipt Book Plus 2	12.10.2022	16 nos	16 nos	18	
6	Money Receipt Book Plus 3	12.10.2022	16 nos	16 nos	18	

Comments

The Physical Verification was held on dt 12.10.2022 after transaction and we have found the above result.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

Besides the above following cash books and related documents has been verified.

1.Plus 2 Genera I Cash Book

2.Plus 3 Genera I Cash Book

3.NSS Cash Book

4.OCHE PEE Cash Book

5.UGC Cash Book

6.Self De fence Cash Book

7.YRC Cash Book

8.ECO Club Cash Book

9.Hostel CASH Book

PARA: 4 **FINANCIAL POSITION**

Gokul Parvati Rural College, Kuntara - 2021-2022

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remarks
1	Plus 2 General Cash Book	01-04-2021	364067.64	129239.56	165646.32	118927.39	31-03-2022	467189.26	31-03-2022	467189.26	0.00	
2	Plus 3 General Cash Book	01-04-2021	267593.21	314207.50	581800.71	336897.70	31-03-2022	244902.94	31-03-2022	244902.94	0.00	
3	NSS Cash Book	01-04-2021	34242.00	18452.00	52694.00	17575.00	31-03-2022	35119.00	31-03-2022	35119.00	0.00	
4	OCHE PEE Cash Book	01-04-2021	194227.30	141919.21	143861.48	141445.17	31-03-2022	241630.60	31-03-2022	241630.60	0.00	
5	UGC Cash Book	01-04-2021	46436.72	1266.00	47702.72	0.00	31-03-2022	47702.72	31-03-2022	47702.72	0.00	
6	Self De fence Cash Book	01-04-2021	1079.50	31465.00	32544.50	0.00	31-03-2022	32544.50	31-03-2022	32544.50	0.00	
7	YRC Cash Book	01-04-2021	5959.64	175.00	6134.64	0.00	31-03-2022	6134.64	31-03-2022	6134.64	0.00	
8	ECO	01-04-2021	20870.00	605.00	21475.00	0.00	31-03-2022	21475.00	31-03-2022	21475.00	0.00	

	Club Cash Book	021	00		00		022	00	022	00		
9	Hostel CASH Book	01-04-2 022	258485 .00	408301 .00	666786 .00	166046 .40	31-03-2 022	500739 .60	31-03-2 022	500739 .60	0.00	
	GRAN D TOTAL		687790 8.73	307182 16.00	375961 24.73	295898 56.54		800626 8.19		800626 8.19	0.00	

Comments						
HEAD WISE REPORTS (+2) FOR THE SESSION 2021-22						
Sl. No.	Particulars Head	Opening Balance	Receipts during the year	Total Receipts	Expenditure	Closing Bal
1	EMH Fees		87,450	87,450	48,150	39,300.00
2	Lab. Caution Money		20,100	20,100		20,100.00
3	Admission Fees		4,664	4,664		4,664.00
4	Tution Fee	16428	10,752	27,180	19,500	7,680.00
5	Regn. Fee		25,970	25,970	16,050	9,920.00
6	Recog. Fee		18,550	18,550	16,050	2,500.00
7	Sports Fee		37,870	37,870	38,520	-650.00
8	Medical Fee		4,074	4,074	3,210	864.00
9	Athletic		40,810	40,810		40,810.00
10	Cultural		40,810	40,810		40,810.00
11	Common Room		11,640	11,640		11,640.00
12	College Exam		1,44,850	1,44,850	21,376.00	1,23,474.00
13	Syllabus		14,575	14,575	1,605.00	12,970.00
14	Library		65,100	65,100		65,100.00
15	Library Fine		81,400	81,400		81,400.00
16	Academic Fee		16,695	16,695	14,445.00	2,250.00
17	Planning Fourm		2,910	2,910		2,910.00

18	SSG		2,910	2,910		2,910.00
19	College Magazine		46,620	46,620		46,620.00
20	College Union		31,430	31,430		31,430.00
21	Association		6,790	6,790		6,790.00
22	Foundation Day		57,000	57,000		57,000.00
23	College Elec.		2,590	2,590		2,590.00
24	Monthly Dev. Fee		8,37,480	8,37,480		8,37,480.00
25	Identity Card		34,980	34,980		34,980.00
26	Enrollment		58,300	58,300		58,300.00
27	<u>Development Fees</u>	3009248.41	14,93,640	45,02,888		15,53,234.81
	1. Postal & Telephone			-	14,544.00	
	2. EPF transfer			-	85,466.00	
	3. Contingency			-	73,219.00	
	4. Newspaper & Magazine			-	7,500.00	
	5. ROM fees			-	1,20,053.60	
	6. Slide up			-	2,79,106.00	
	7. Refreshment			-	9,100.00	
	8. Mobile			-	12,999.00	
	9. Fan			-	1,550.00	
	10. Furniture & Fixture			-	48,700.00	
	11. Travel			-	20,854.00	
	12. Repair & Maintenance			-	7,14,469.00	
	14. MGT. Staff Salary			-	12,47,393.00	
	15. Remuneration			-	22,700.00	
	16. Temp. Recog.			-	12,000.00	

	17. Trf to +3 Wing				2,80,000.00	
28	YRC		11,660	11,660		11,660
29	Std. Aid Fund		8,510	8,510		8,510
30	Cycle Stand		40,810	40,810		40,810
31	Electricity		1,45,750	1,45,750	7,959	1,37,791
32	College Estd.		2,91,500	2,91,500		2,91,500
33	Std. Safety Ins.		1,164	1,164		1,164
34	General Maintenance		3,99,450	3,99,450	1,32,332	2,67,118
35	Exam Fees (UNIV/CHSE)		1,30,120	1,30,120	1,09,567.20	20,553
36	Annual Day		58,300	58,300		58,300
37	Mark P-Certificate		17,020	17,020	19,405.90	-2,386
38	Social Service Fee		11,660	11,660	5,376	6,284
39	Late Fine		2,250	2,250		2,250
40	CHSE Certificate(Original)		4,890	4,890	11,645.90	-6,756
41	Misc.		1,770	1,770	60	1,710
42	CLC		11,000	11,000		11,000
43	NCC		2,915	2,915		2,915
44	NSS		5,820	5,820		5,820
45	Flag Day		1,166	1,166		1,166
46	Puja		46,640	46,640	5,561	41,079
47	Other		327	327		327
48	GIA Salary Receipt & Payment		67,01,127	67,01,127	67,01,127	-
49	BG Convert to GIA		5,71,174	5,71,174	5,71,174	-
50	Bank Interest/Charges		35,288	35,288	9,972.14	25,316
51	Own Account Trf.			-	11,90,000.00	-11,90,000
52	Investment (Fixed Deposit)	6,15,000	12,23,685	18,38,685		18,38,685
Grand Total		36,40,676.41	1,29,23,956.00	1,65,64,632.41	1,18,92,739.74	46,71,892.67
HEAD WISE REPORTS (+3) FOR THE SESSION 2021-22						

Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Admission Fees		1150	1,150.00		1,150.00
2	Tution Fee		2520	2,520.00	6780	-4,260.00
3	Medical Fee		690	690.00		690.00
4	Athletic		8050	8,050.00		8,050.00
5	Cultural		8050	8,050.00		8,050.00
6	Common Room		2300	2,300.00		2,300.00
7	College Exam		28750	28,750.00	8,593.00	20,157.00
8	Library		17250	17,250.00	30,138.00	-12,888.00
9	Library Fine		117	117.00		117.00
10	Academic Fee		5750	5,750.00		5,750.00
11	Planning Fourm		575	575.00		575.00
12	SSG		575	575.00		575.00
13	College Union		11500	11,500.00		11,500.00
14	College Megazine		9200	9,200.00		9,200.00
15	Annual Day		11500	11,500.00		11,500.00
16	Monthly Dev. Fee		163781	1,63,781.00		1,63,781.00
17	Identity Card		6900	6,900.00		6,900.00
18	Enrollment		18408	18,408.00		18,408.00
19	Development Fees	20,75,932.16	308779	23,84,711.16		2,13,477.16
	1. EPF Deposit				4,90,971.00	
	2. Affilation				40,525.00	
	3. Sports Fees				21,520.00	
	4. Sports Equipments				1,000.00	
	5. ROM Fees				16,040.00	
	6. MGT Staff Salary				7,47,488.00	
	7. Inverter Battery				17,000.00	
	8. Laptop				44,500.00	
	9. ComputerUPS				5,400.00	
	10. Fire Extinguisher				19,978.00	
	11. Electrical				24,500.00	

	Equipments					
	12. Furniture & Fixture				65,400.00	
	13. Electrical Charges				49,624.00	
	14. Refreshment				3,245.00	
	15. Internet Charges				87,106.00	
	16. Contingency				77,373.00	
	17. Travel Exp.				16,672.00	
	18. Interview				20,050.00	
	19. Advertisement				6,722.00	
	20. Remuneration				21,500.00	
	21. Repair&Maintenance				3,94,620.00	
20	YRC		2300	2,300.00		2,300.00
21	Std. Aid Fund		1150	1,150.00		1,150.00
22	Cycle Stand		8050	8,050.00		8,050.00
23	Electricity		28750	28,750.00		28,750.00
24	College Estd.		42650	42,650.00		42,650.00
25	Std. Safety Ins.		230	230.00		230.00
26	General Maintenance		80500	80,500.00		80,500.00
27	Exam Fees (UNIV/CHSE)		315245	3,15,245.00	2,91,949.00	23,296.00
28	Center Charges		2700	2,700.00		2,700.00
29	Mark P-Certificate		200	200.00		200.00
30	Social Service Fee		2300	2,300.00		2,300.00
31	Late Fine		1200	1,200.00		1,200.00
32	+3 Mark Sheet 1st exam		1200	1,200.00		1,200.00
33	Degree CHSE Certificate(Original)		600	600.00		600.00
34	Foundation Day		11500	11,500.00		11,500.00

35	CLC		5360	5,360.00		5,360.00
36	NCC		575	575.00		575.00
37	NSS		1135	1,135.00		1,135.00
38	Flag Day		230	230.00		230.00
39	Puja		8400	8,400.00		8,400.00
40	Misc.		150	150.00		150.00
41	Admission Fees from Univ		1095456	10,95,456.00		10,95,456.00
42	CAF Fees		8800	8,800.00		8,800.00
43	Exam Remuneration		7060	7,060.00		7,060.00
44	Bank Interest/ Charges		50,489.00	50,489.00	283.70	50,205.30
45	Own account Trf.			0.00	8,60,000.00	-8,60,000.00
46	Investment (Fixed Deposit)	6,00,000.00	8,60,000.00	14,60,000.00		14,60,000.00
	G. Total	26,75,932.16	31,42,075.00	58,18,007.16	33,68,977.70	24,49,029.46

NSS Cash Book FOR THE SESSION 2021-22

Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	NSS Grant	34,242.00	17200	51,442.00	17575	33,867.00
2	Bank Interest/ Charges	0.00	1,252.00	1,252.00		1,252.00
	G. Total	34,242.00	18,452.00	52,694.00	17,575.00	35,119.00

OCHEPEE Cash Book FOR THE SESSION 2021-22

Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Grant	1,94,227.30	14144500	1,43,38,727.30	14144500	1,94,227.30
2	Bank Interest/ Charges	0.00	47,421.00	47,421.00	17.70	47,403.30
	G. Total	1,94,227.30	1,41,91,921.00	1,43,86,148.30	1,41,44,517.70	2,41,630.60

UGC Cash Book FOR THE SESSION 2021-22

Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Grant	46,436.72	0	46,436.72	0	46,436.72

2	Bank Interest/ Charges	0.00	1,266.00	1,266.00	0.00	1,266.00
	G. Total	46,436.72	1,266.00	47,702.72	0.00	47,702.72
Self Defence Cash Book FOR THE SESSION 2021-22						
Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Grant	1,079.50	31434	32,513.50	0	32,513.50
2	Bank Interest/ Charges	0.00	31.00	31.00	0.00	31.00
	G. Total	1,079.50	31,465.00	32,544.50	0.00	32,544.50
YRC Cash Book FOR THE SESSION 2021-22						
Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Grant	5,959.64	0	5,959.64	0	5,959.64
2	Bank Interest/ Charges	0.00	175.00	175.00	0.00	175.00
	G. Total	5,959.64	175.00	6,134.64	0.00	6,134.64
ECO Club Cash Book FOR THE SESSION 2021-22						
Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Grant	20,870.00	0	20,870.00	0	20,870.00
2	Bank Interest/ Charges	0.00	605.00	605.00	0.00	605.00
	G. Total	20,870.00	605.00	21,475.00	0.00	21,475.00
Hostel Cash Book FOR THE SESSION 2021-22						
Sl. No.	Receipt Subtype	OB	Receipt	Total	Expenditure	Balance
1	Hostel Fees & Expenses	2,58,485.00	404150	6,62,635.00	0	4,96,624.00
	1. Remuneration				74400	
	2. Cotingency				13930	
	3. Electrical Goods				2400	
	4. Electricity				33546	

	Charges					
	5. Repair & Maintenance				35435	
	6. Mobile				1800	
	7. Cultural Prog.				4500	
2	Bank Interest/Charges	0.00	4,151.00	4,151.00	35.40	4,115.60
	G. Total	2,58,485.00	4,08,301.00	6,66,786.00	1,66,046.40	5,00,739.60

Details Closing Balance ABSTRACT 2021-22

Sl. No.	Cash Book Name	Bank	Cash	Fixed Deposit	Advance	Total
1	+2 General Cash Book	28,33,207.67	-	18,38,685.00	-	46,71,892.67
2	+3 General Cash Book	989029.46	0	1460000	0	2449029.46
3	NSS Cash Book	35119	0	0	0	35119
4	OCHEPEE Cash Book	241630.6	0	0	0	241630.6
5	UGC Cash Book	47702.72	0	0	0	47702.72
6	Self defence Cash Book	32544.5	0	0	0	32544.5
7	YRC Cash Book	6134.64	0	0	0	6134.64
8	ECO Club Cash Book	21475	0	0	0	21475
9	Hostel Cash Book	500739.6	0	0	0	500739.6
	G. Total	4707583.19	0	3298685	0	8006268.19

Gokul Parvati Rural College, Kuntara

Head Wise Receipt And Payment Statement for the FY 2021-22

Sl No.	Head of Accounts	Opening Balance	Receipt	Total	Payment	Closing Balance
Grants (Recurring)- A						
1	GIA Salary Receipt &	0.00	6701127.00	6701127.00	6701127.00	0.00

	Payment					
2	BG Convert to GIA	0.00	571174.00	571174.00	571174.00	0.00
	Total -A	0.00	7272301.00	7272301.00	7272301.00	0.00
Other Then Grants (Recurring)- B						
1	NSS Grant	34242.00	17200.00	51442.00	17575.00	33867.00
2	UGC Grant	46436.72	0.00	46436.72	0.00	46436.72
3	Self Defence Grant	1079.50	31434.00	32513.50	0.00	32513.50
4	YRC Grant	5959.64	0.00	5959.64	0.00	5959.64
5	ECO Club Grant	20870.00	0.00	20870.00	0.00	20870.00
	Total -B	108587.86	48634.00	157221.86	17575.00	139646.86
Other Then Grants (Non-Recurring)- C						
1	OCHEPEE Grant	194227.30	14144500.00	14338727.30	14144500.00	194227.30
	Total -C	194227.30	14144500.00	14338727.30	14144500.00	194227.30
CHSE Fund - C						
1	Registration Fees	40090.00	25970.00	66060.00	16050.00	50010.00
2	Recognition Fees	21810.00	18550.00	40360.00	16050.00	24310.00
3	Academic Fees	40540.00	22445.00	62985.00	14445.00	48540.00
4	EMH Fees	132600.00	87450.00	220050.00	48150.00	171900.00
5	Exam Fees (UNIV/CHSE)	-77052.00	445365.00	368313.00	401516.20	-33203.20
6	Syllabus Fees	23850.00	14575.00	38425.00	1605.00	36820.00
7	Student Aid Fees		9660.00	9660.00		9660.00
8	Sport Fees & Literary Fees	24366.00	37870.00	62236.00	38520.00	23716.00
	Total -C	206204.00	661885.00	868089.00	536336.20	331752.80
Income from Internal Sources - D						
(i) Fees & Fines						
1	Admission Fees	0	5,814	5,814		5,814.00
2	Tuition Fee	16428	13,272	29,700	26,280	3,420.00

	Total -D (i)	16428.00	19086.00	35514.00	26280.00	9234.00
(ii) Student Fund						
1	Lab. Caution Money	22750.00	20100.00	42850.00		42850.00
2	Medical Fee	8428.00	4764.00	13192.00	3210.00	9982.00
3	Athletic	47347.00	48860.00	96207.00		96207.00
4	Cultural	67687.00	48860.00	116547.00		116547.00
5	Common Room	37310.00	13940.00	51250.00		51250.00
6	College Exam	296785.00	173600.00	470385.00	29969.00	440416.00
7	Library	190110.00	82350.00	272460.00	30138.00	242322.00
8	Library Fine	0.00	81517.00	81517.00		81517.00
9	Planning Fourm	6475.00	3485.00	9960.00		9960.00
10	SSG		3485.00	3485.00		3485.00
11	College Megazine	103360.00	55820.00	159180.00		159180.00
12	College Union		42930.00	42930.00		42930.00
13	Association		6790.00	6790.00		6790.00
14	Foundation Day		68500.00	68500.00		68500.00
15	College Elec.	33500.00	2590.00	36090.00		36090.00
16	Monthly Dev. Fee		1001261.00	1001261.00		1001261.00
17	Identity Card	78190.00	41880.00	120070.00		120070.00
18	Enrollment	140200.00	76708.00	216908.00		216908.00
19	Development Fees	3013625.57	1802419.00	4816044.57		-2,55,219.03
	1. Postal & Telephone			-	14,544.00	
	2. EPF			-	5,76,437.00	
	3. Contingency			-	1,50,592.00	
	4. Newspaper & Megazine			-	7,500.00	
	5. ROM fees			-	1,36,093.60	
	6. Slide up			-	2,79,106.00	
	7. Refreshment			-	12,345.00	
	8. Mobile					

				-	12,999.00	
	9. Fan			-	1,550.00	
	10. Furniture & Fixture			-	1,14,100.00	
	11. Travel			-	37,526.00	
	12. Repair & Maintenance			-	11,09,089.00	
	14. MGT. Staff Salary			-	19,94,881.00	
	15. Remuneration			-	44,200.00	
	16. Temp. Recog.			-	12,000.00	
	17. Trf to +3 Wing				2,80,000.00	
	18. Affiliation				40,525.00	
	19. Sports Fees				21,520.00	
	20. Sports Equipments				1,000.00	
	21. Inverter Battery				17,000.00	
	22. Laptop				44,500.00	
	23. ComputerUPS				5,400.00	
	24. Fire Extinguisher				19,978.00	
	25. Electrical Equipments				24,500.00	
	26. Internet Charges				87,106.00	
	27. Interview				20,050.00	
	28. Advertisment				6,722.00	
20	YRC	19375.00	13960.00	33335.00		33335.00
21	Cycle Stand	94990.00	48860.00	143850.00		143850.00
22	Electricity	147722.00	174500.00	322222.00	57583.00	264639.00
23	College Estd.	103124.00	334150.00	437274.00		437274.00
24	Stds. Safety Ins.	3570.00	1394.00	4964.00		4964.00
25	General Maintenance	35830.00	479950.00	515780.00	132332.00	383448.00
26	Annual Day	84670.00	58300.00	142970.00		142970.00

27	Mark P- Certificate		17220.00	17220.00	19405.90	-2185.90
28	Social Service Fee	8668.00	13960.00	22628.00	5376.00	17252.00
29	Late Fine	12800.00	3450.00	16250.00		16250.00
30	CHSE/Degree Certificate(Orig inal)	37410.00	5490.00	42900.00	11645.90	31254.10
31	Misc.		1920.00	1920.00	60.00	1860.00
32	CLC	86940.00	16360.00	103300.00		103300.00
33	NCC	6210.00	3490.00	9700.00		9700.00
34	NSS	0.00	6955.00	6955.00		6955.00
35	Flag Day	2590.00	1396.00	3986.00		3986.00
36	Puja	8640.00	55040.00	63680.00	5561.00	58119.00
37	Center Charges		2700.00	2700.00		2700.00
38	Other	6070.00	327.00	6397.00		6397.00
39	+3 Mark Sheet 1st exam		1200.00	1200.00		1200.00
40	Foundation Day	127200.00	11500.00	138700.00		138700.00
41	Admission Fees from Univ		1095456.00	1095456.00		1095456.00
42	CAF Fees	47400.00	8800.00	56200.00		56200.00
43	Exam Remuneration		7060.00	7060.00		7060.00
44	Hostel Fees & Expenses	258485.00	404150.00	662635.00	166011.00	496624.00
45	Bank Interest/ Charges		140678.00	140678.00	10308.94	130369.06
46	Own Account Trf.			0.00	2050000.00	-2050000.00
47	Investment (Fixed Deposit)	1215000.00	2083685.00	3298685.00		3298685.00
	Total- D (ii)	6352461.57	8571810	14924271.57	7592864.34	7331407.23
	G.Total- A+B+C+D(i+ii)	6877908.73	30718216.00	37596124.73	29589856.54	8006268.19

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

Gokul Parvati Rural College, Kuntara - 453793

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 Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	State Bank of India	3745828717	31-03-2022	200483.37	31-03-2022	200483.37	0.00	Plus 2 General Cash Book
2	UGB	12159015214	31-03-2022	1832444.00	31-03-2022	1832444.00	0.00	Plus 2 General Cash Book
3	Canara Bank	5857101001073	31-03-2022	714022.00	31-03-2022	714022.00	0.00	Plus 2 General Cash Book
4	UNION Bank	365202010014906	31-03-2022	71672.88	31-03-2022	71672.88	0.00	Plus 2 General Cash Book
5	UGB	84024949820	31-03-2022	10241.00	31-03-2022	10241.00	0.00	Plus 2 General Cash Book
6	HDFC Bank	5010037158470	31-03-2022	4344.42	31-03-2022	4344.42	0.00	Plus 2 General Cash Book
7	UGB	12089001026	31-03-2022	87304.08	31-03-2022	87304.08	0.00	Plus 3 Cash Book
8	State Bank of India	11500955778	31-03-2022	883138.78	31-03-2022	883138.78	0.00	Plus 3 General Cash Book
9	HDFC Bank	50100155092441	31-03-2022	6246.60	31-03-2022	6246.60	0.00	Plus 3 General Cash Book
10	State Bank of India	38514933498	31-03-2022	12340.00	31-03-2022	12340.00	0.00	Plus 3 General Cash Book
11	State Bank of India	31662236251	31-03-2022	35119.00	31-03-2022	35119.00	0.00	NSS CASH Book
12	HDFC Bank	50100227802020	31-03-2022	241630.60	31-03-2022	241630.60	0.00	OCHEPEE CASH Book
13	State Bank of India	11500956691	31-03-2022	47702.72	31-03-2022	47702.72	0.00	UGC Cash Book
14	State Bank of India	39728918482	31-03-2022	32544.50	31-03-2022	32544.50	0.00	Self Defence Cash Book
15	Canara Bank	5857101002937	31-03-2022	6134.64	31-03-2022	6134.64	0.00	YRC Cash Book

16	Canara Bank	5857101000685	31-03-2022	21475.00	31-03-2022	21475.00	0.00	ECO Club Cash Book
17	UGB	84052080106	31-03-2022	500739.60	31-03-2022	500739.60	0.00	Hostel Cash Book
	GRAND TOTAL			4707583.19		4707583.19	0.00	

Reconciliation
No Comments

PARA: 6 **STOCK POSITION**

Gokul Parvati Rural College, Kuntara - 453793

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	16134	30		16164.00	16164	16164 nos of Books
2	Furniture and Equipments college	1236	38		1274.00	1274	
3	Furniture and Equipments Hostel	319	1		320.00	320	

Comments

Detail Of Library Stock as on 31.03.2022						
Sl. No.	Particulars	Opening Library Books	Receipt			Grant Total
			+2 Books	+3 Books	Total	
1	English	2009			0	2009
2	Odia	6147		27	27	6174
3	Political Science	2139			0	2139
4	History	2249	3		3	2252
5	Economics	1289			0	1289
6	Education	962			0	962
7	Sanskrit	80			0	80
8	Physics	49			0	49

9	Chemistry	51			0	51
10	Math	52			0	52
11	Zoology	41			0	41
12	Botany	43			0	43
13	Yoga	13			0	13
14	Env. Science	20			0	20
15	Other	559			0	559
16	Skill Enhancement (Logical)	125			0	125
17	Skill Enhancement (Communicative)	125			0	125
18	Skill Enhancement (Communicative) Special	9			0	9
19	Odia Deptt.	86			0	86
20	Skill Enhancement (Quantitative) Logical	86			0	86
	G.Total	16134	3	27	30	16164

Details of Fixed Assets as on 31.03.2022

Sl. No.	Name	OB	Damage	Add	Closing Balance
1	Computer	5		1	6
2	Xerox Machine	2			2
3	Generator/DG	2			2
4	UPS/Battery	2		1	3
5	Printer	5			5
6	Sound System	2			2
7	Fridge	1			1
8	Projector	1			1
9	Camera	3			3
10	Stabilizer	3			3
11	DVD	2			2
12	Water Cooler	3			3
13	Podium	1			1
14	Steel Almirah	13		4	17
15	Wood Almirah	5			5
16	Steel Rack	32			32
17	Wood Rack	9			9

18	Plastic Chair	36			36
19	Wood Chair	17			17
20	Plastic Stool	5			5
21	Wood Stool	3			3
22	Plywood Table	29			29
23	Steel Table	4			4
24	Steel Almirah Box	1			1
25	Wheel Chair	4			4
26	Celling Fan	39	0	12	51
27	Steel Dual Desk/Bench	38			38
28	Plywood Desk	169			169
29	Plywood Bench	169			169
30	Invertor Battery	5		1	6
31	Invertor	1			1
32	CCTV Camera	12			12
33	Gas	3			3
34	Cylender	2			2
35	Cofee Maker	1			1
36	PVC Cap	600			600
37	Fire Extinguisher	6	0	14	20
38	Cooler			5	5
39	Photocopier	1			1
	Total	1236	0	38	1274

Details OF Hostel Fixed Assets as on 31.03.2022

Sl. No.	Name	OB	Damage	Add	Closing Balance
1	Ply Wood Bed	199			199
2	Plastic Chair	10			10
3	Wood Chair	2			2
4	Stabilizer	3			3
5	Steel Table	44			44
6	D.G	1			1
7	LED TV	1			1
8	Mobile			1	1
9	Fan	59			59
	Total	319	0	1	320

PARA: 7 INVESTMENT

Gokul Parvati Rural College, Kuntara - 453793

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	01-04-2021	615000.00	0.00	615000.00	1223685.00	31-03-2022	1838685.00	31-03-2022	1838685.00	0.00	
2	01-04-2021	600000.00	0.00	600000.00	860000.00	31-03-2022	1460000.00	31-03-2022	1460000.00	0.00	
	GRAND TOTAL	1215000.00	0.00	1215000.00	2083685.00		3298685.00		3298685.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :							
Details of Fixed Deposit as on 31.03.2022							
Sl. No.	FDR No.	Bank Name	Date of Investment	Investment Amount	Interest Rate	Maturity Date	Remarks
1	3652030200026	Union Bank	06.02.2017	100000	6%	06.02.2022	Monthly Int. Credit to SD A/c No, 14906
2	6270	Co-Op Mini Bank	31.03.2016	1000	6.50%	31.03.2026	Monthly Int. Credit to SD A/c No, 4099
3	12089056112	UGB	11.01.2014	4000	9%	11.01.2026	Monthly Int. Credit to SD A/c No, 84024949820
4	40803	SBI		21000	8%	10.09.2021	Monthly Int. Credit to SD A/c No, 5778
5	74018	UGB	14.09.2016	79000	7.50%	14.09.2021	Monthly Int. Credit to SD A/c No, 5778
6	2424	Co-Op Mini Bank	18.10.2019	10000	7.25%	18.10.2022	Monthly Int. Credit to SD A/c No, 5778
7	84046202249	UGB	30.07.2020	533685	5.25%	30.10.2021	Monthly Int. Credit to SD A/c No, 5778

8	84046212699	UGB	31.07.2020	500000	5.75%	31.07.2022	Monthly Int. Credit to SD A/c No, 5778
9	50300545680893	HDFC	25.08.2021	1190000	5.50%	27.08.2026	
10	50300545680676	HDFC	25.08.2021	860000	5.50%	27.08.2026	
G.Total				3298685			

PARA: 8 **ADVANCE**

Gokul Parvati Rural College, Kuntara - 2021-2022

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2021	General Cash Book	0.00	0.00	0.00	0.00	31-03-2022	0.00	31-03-2022	0.00	0.00	
	GRAND TOTAL		0.00	0.00	0.00	0.00		0.00		0.00	0.00	

Comments :
No Comments

PARA: 9 **GRANTS**

Gokul Parvati Rural College, Kuntara - 2021-2022

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In	Total(In Rs:)	Grants Spent during the Year under Audit(In	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
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			Rs:)		Rs:)			
1	01-04-2021	1700.00	0.00	1700.00	0.00	31-03-2022	1700.00	No Further UGC Grant Received During The Year
2	01-04-2021	46.00	0.00	46.00	0.00	31-03-2022	46.00	No Further BG grant received during the year
3	01-04-2021	100923.00	0.00	100923.00	0.00	31-03-2022	100923.00	OCHEPEE grant non-Civil work
4	01-04-2021	0.00	14144500.00	14144500.00	14144500.00	31-03-2022	0.00	OCHEPEE CIVIL Work
5	01-04-2021	0.00	6701127.00	6701127.00	6701127.00	31-03-2022	0.00	GIA
6	01-04-2021	0.00	571174.00	571174.00	571174.00	31-03-2022	0.00	BG convert to GIA
	GRAND TOTAL	102669.00	21416801.00	21519470.00	21416801.00		102669.00	

Comments :				
Details OF of Grants Received 31.03.2022				
Sl. No	Particulars	Purpose	Amount Received	Remark
1	OCHEPEE Grant	Civil Work	14144500	Non Recurring
2	GIA Grant	Salary	6701127	
3	GIA Salary Convert from BG	Salary	571174	
	Grant Total		21416801	
Details OF Closing Balance of Grants 31.03.2022				
Sl. No	Particulars	Up to 2018-19	2019-20	Total
1	UGC Grant	1700	0	1700
2	B.G. Salary	46	0	46
3	OCHEPEE Grant Non Civil Work	0	100923	100923
	Grant Total	1746	100923	102669

PARA: 10 UTILISATION CERTIFICATE

Gokul Parvati Rural College, Kuntara - 2021-2022

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	01-04-2021	3920000.00	0.00	3920000.00	0.00	31-03-2022	3920000.00	ONGC Grant Const. of Ladies Hostel
2	01-04-2021	502044.00	0.00	502044.00	0.00	31-03-2022	502044.00	OCHEPEE Grant Non Civil Work
3	01-04-2021	0.00	14144500.00	14144500.00	14144500.00	31-03-2022	0.00	OCHEPEE Grant Civil Work
4	01-04-2021	0.00	6701127.00	6701127.00	6701127.00	31-03-2022	0.00	GIA
5	01-04-2021	0.00	571174.00	571174.00	571174.00	31-03-2022	0.00	BG Convert to GIA
	GRAND TOTAL	4422044.00	21416801.00	25838845.00	21416801.00		4422044.00	

Comments :

Details OF of UC Submitted 31.03.2022				
Sl. No	Particulars	Letter No	Date	Amount
1	OCHEPEE Grant	396	29.10.2021	7072250
2	OCHEPEE Grant	285	02.08.2021	7072250
3	GIA Grant	71/2022	11.05.2022	6701127
4	GIA Salary Convert from BG	72/2022	11.05.2022	571174
	Grant Total			21416801

Details OF of UC Needs to Submitted 31.03.2022					
Sl. No	Particulars	Year Of Grants			Total
		Up to 2018-19	2019-20	2020-21	
1	OCHEPEE Grant (Non Civil Work)			502044	502044
2	ONGC Grant Const of Ladies	2156000	1764000	0	3920000

	Hostel				
	Grant Total	2156000	1764000	502044	4422044

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

During the course of audit , no case of misappropriation and defalcation was noticed.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No Stock has been either lossed or scraped during the period cover under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

Assessment of Fees and Fines Depositable to Govt. Account for the Financial Year 2021-22 (+2)					
Particulars	Toal Students	General Students	Admission/Re-Adm Fees@8	Tution Fees @8 Per Month	Total
+2 1st yr. Arts	256	35	256*8= 2048	35*8*12=3360	5408
+2 2nd Yr. Arts	175	27	175*8=1400	27*8*12=2592	3992
+2 1st Yr. Science	65	23	65*9=585	23*9*12=2484	3069
+2 2nd Yr. Science	42	9	42*9=378	9*9*12=972	1350
Total	538	94	4411	9408	13819
Assessment of Fees and Fines Depositable to Govt. Account for the Financial Year 2021-22 (+3)					
Particulars	Toal Students	General Students	Admission/Re-Adm Fees@8	Tution Fees @8 Per Month	Total
+3 1st yr. Arts	93	17	93*9= 837	17*9*12=1836	2673
+3 2nd Yr. Arts	56	5	56*9=504	5*9*12=540	1044
+3 3rd Yr. Arts	56	16	56*9=504	16*9*12=1728	2232
Total	205	38	1091	4104	5949

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 -

On Checking of Hostel DCR and Money Receipt Book on Dt. 31.03.2022, MR No. 2789, Rs. 300.00 was Not In DCR. Which One was Spot Recovery On Dated 13.10.2022 Vide MR. No. 2888 a sum of Rs. 300.00

PARA: 15 **AUDIT ON WORKS**

15.1 -

Amount of Rs 14144500.00 Grant received from OHEPEE for civil construction, the same amount transfer to Executive Engineer Works Division, Kuchinda as per Govt of Odisha Higher Education Department letter no 1560/HE/Dated 29.09.2020

PARA: 16 **AUDIT ON UNITS / DEPARTMENT**

16.1 -

No separate units & departments found in place for audit and observations

PARA: 17 **AUDIT ON SCHEMES / PROGRAMMES**

17.1 -

No Comments

PARA: 18 **MISCELLANEOUS**

18.1 -

Details Of Fees And Fines Postion For the Year 2021-22						
Sl. No	Stream	OB	Collection	Total	Deposit	CB/Balance
1	2	10479	13819	24298	13551	10747
2	3	5949	5949	11898	7785	4113
	Total	16428	19768	36196	21336	14860

Details Of Challan Deposit 2021-22				
Sl. No.	Stream	Challan No	Date	Amount
1	2	13	30.03.2022	3072
2	3	12	30.03.2022	1836
3	Previous Balance	10	26.08.2022	16428
				21336

18.2 -

STUDENTS STRENGTH 2021-22										
Class	Sanction Strength	Actual Strength			ST		SC		Gen	
		Boys	Girls	Total	Boys	Girls	Boys	Girls	Boys	Girls
+2 1st yr. Arts	256	124	132	256	103	86	18	14	12	23
+2 2nd Yr. Arts	192	68	107	175	45	72	16	15	7	20
+2 1st Yr. Science	128	28	37	65	19	18	1	4	8	15
+2 2nd Yr. Ascience	96	12	30	42	4	22	3	4	5	4
+3 1st Yr. Arts	192	34	59	93	24	47	1	4	9	8
+3 2nd Yr. Arts	192	20	36	56	14	28	4	5	2	3
+3 3rd Yr. Arts	192	17	39	56	11	24	0	5	6	10
G. Total	1248	303	440	743	220	297	43	51	49	83

18.3 -

Details Of Staff Strength For the year 2021-22			
Sl. No.	Name	Designation	Category
Teaching			
1	Duryodhan Meher	Principal I/C	GIA
2	Hemanta Ku. Sahu	PET	GIA

3	Khagapati Amat	Lect. In History	SSB
4	Shaswati Meher	Lect. In Odia	SSB
5	Tikelal Meher	Lect. In Economics	SSB
6	Deepika Behera	Lect. In English	SSB
7	Jogindra Muduli	Lect. In Pol. Science	SSB
8	Deepak Ku. Patel	Lect. In Education	MGT
9	Tarun Ku. Pruseth	Lect. In Sanskrit	MGT
10	Smita Patel	Lect. In Botany	MGT
11	Shiba Shankar Mallik	Lect. In Mathematics	MGT
12	Rudradatta Patel	Lect. In Chemistry	MGT
13	Sanat Ku. Sahu	Lect. In Physics	MGT
14	Dolly Nayak	Lect. In Zoology	MGT
15	Hasina Priyadarsini Nayak	Lect. In Education	MGT
16	Barsa Muduli	Lect. In Economics	Contractual
17	Devahuti Sahu	Lect. In Pol. Science	Contractual
18	Ratnamanjari Sahu	Lect. In Odia	Contractual
19	Anupa Kujur	Lect. In History	Contractual
20	Damonika Lakra	Lect. In Education	Contractual
21	Dr. Deeptimanjari Nayak	Lect. In Odia	Contractual
22	Lipsarani Sahu	Lect. In History	Contractual
23	Priyanjali Sahu	Lect. In Odia	Contractual
24	Anila Toppo	Lect. In Pol. Science	Contractual
Non-Teaching			
1	Jalandhar Majhi	Junior Clerk	GIA
2	Kali Charan Patel	Library Attendant	GIA
3	Pramananda Barbhaya	Sweeper	GIA
4	Pravakara Palei	DEO	MGT
5	Rajendra Pradhan	Chemistry Lab Attendant	MGT
6	Sarojini Naik	Physics Lab Attendant	MGT
7	Ranjita Nayak	Biology Lab Attendant	MGT
8	Govinda Charan Dhan	Peon	MGT
9	Birendra Sandha	Peon	MGT
10	Bhakta Kisan	Peon	MGT
11	Geeta Kaudi	Lady Attendant	MGT
12	Sumanta Patel	DEO Up to 30.09.21	Contractual

GIA SALARY STATEMENT F.Y. 2021-22													
Sl.No	Name	Period	Pay	D.A	Gross Total	GPF	PRAN	LIC	PT	IT	GIS	Total d educti on	Net A mount
1	Duryodhan Meher Reader-in-English	3/21 to 2/22	1128861	238202	1367063	180000			2500	184000	12500	298600	988063
2	Shaswati Meher Lect-in-Odia	3/21 to 2/22	626532	160201	786733		72581		2300	5500	12500	92881	693855
3	Kahgapati Amat, Lect-in-History	3/21 to 2/22	630165	136015	766180		74955		2500	6000	12500	102955	663225
4	Tikelal Meher Lect-in-Economics	3/21 to 2/22	630165	136015	766180		74955		2500	6000	12500	102955	663225
5	Deepika Behera Lect-in-English	3/21 to 2/22	630165	136015	766180		74955		2500	6000	12500	102955	663225
6	Jogindra Muduli Lect-in-Political Science	3/21 to 2/22	560000	547495	707495		24658		2500	18300	20000	65458	642037
7	Jalandhar Majhi Jr. Clerk	3/21 to 2/22	622100	192031	814131	72000			1500		12500	86000	725131
8	Bhaktabandhu Beriha Peon	3/21 to 2/22	387600	89897	477497	12000			1000			13000	464497
9	Kalicharan	3/21 to 2/22	553650	148788	702438	60000		9240	1500		12500	83240	619198

	Patel Lib. Attendant												
10	Paramananda Barbhaya Sweeper	3/21 to 2/22	534200	135343	669543	60000		16872	1500		12500	90872	578671
	Total		6303438	1920002	7823440	384000	322104	26112	20300	225800	120000	1038916	6701127

BG CONVERT TO GIA SALARY STATEMENT F.Y. 2021-22

Sl.No	Name	Period	Pay	D.A	Gross Total	GPF	PRAN	LIC	PT	IT	GIS	Total deduction	Net Amount
1	Hemanta Kumar Sahu PET	03/21 to 2/22	223787	372287	596074				2500	2400		24900	571174

Details of Management Salary for the Year 2021-22 (+2)

Sl. No	Name	Pay	EPF	Arrear	Net Pay
1	Tarun Ku. Pruseth	137900	16548	900	122252
2	Ghanakeshi Sahoo	7000			3613
3	Anupama Kujur	79400	9528		69872
4	Domonika Lakra	79400			79400
5	Ratnamanjari Sahu	79400	9528		69872
6	Sumanta Patel	65400	7848	600	58152
7	Birendra Sandha	41550	4986	450	37014
8	Gobinda Ch. Dhan	41550	4986	450	37014
9	Anil Toppo	42000			42000
	Total	573600	53424	2400	519189

Details of Management Salary for the Year 2021-22 (+3)

Sl. No	Name	Pay	EPF	Arrear	Net Pay
1	Deepak Kumar Patel	136700	16404	900	121196
2	Debahuti Sahu	101400	12168	0	89232

3	Dr. Diptimanjari Naik	42000	0		42000
4	Lipsarani Sahu	42000			42000
5	Priyanjali Majhi	42000	0		42000
6	Prabhathi Sahu	28500	3420	0	25080
7	Barsa Muduli	95900	11508	0	84392
8	Hasina Priyadarsini Nayak	80800	4986		77974
9	Prabhakara Palei	123600	14832	600	109368
10	Hari Kisan	49050	5886	450	43614
11	Geeta Kaudi	16800			16800
12	Bhakta Kisan	16800			16800
13	Priyanka Senapati	41400	4368	600	37632
	Total	816950	73572	2550	748088

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

19.1 -

Details Of EPF Deposit For the Year 2021-22					
Date	Month	Employees Share	Employers Share	Administration Charges	Total
07.04.2021	Mar-21	21522	22422	1097	45041
07.05.2021	Apr-21	22248	23177	1127	46552
14.06.2021	May-21	21762	22671	1107	45540
13.07.2021	Jun-21	21762	22671	1107	45540
09.08.2021	Jul-21	20622	21483	1059	43164
08.09.2021	Aug-21	21216	22101	1084	44401
11.10.2021	Sep-21	21216	22101	1084	44401
10.11.2021	Oct-21	21216	22101	1084	44401
9.12.2021	Nov-21	20592	21451	1058	43101
12.01.2022	Dec-21	19608	20426	1017	41051
14.02.2022	Jan-22	21222	22109	1084	44415
10.03.2022	Feb-22	21222	22109	1084	44415
	Total	254208	264822	12992	532022

PARA: 20 **RESULT OF AUDIT AND CONCLUSION**

20.1 -

- 1-Vouchers, cash books must be regularly checked by the competent authority
- 2-Important Registers like GIA register Advance Ledger. must be maintained and produce to audit.
- 3-Dead Stock Register must be maintained for stock entry of non consumable items.
- 4-Further it is suggested to the Local Authority to provide adequate training to the Accountant by which he can maintain the Cash Book in CAPA, himself, so that the Cash Book can be an authenticate one but the said Cash Book should not have the option for edit after a particular period of time

As a result of this Audit transactions involving a sum of Rs are held under objection which include an amount of Rs suggested for recovery. Besides, a sum of Rs 300 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
Total							

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14	2888	2022-10-13	300	Lipsa Sahu
Total				300	

Audit Certificate

Cetrified that the accounts of **Gokul Parvati Rural College, Kuntara** for the financial year **2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .