

Internal Audit Report

As per the instruction dated 05 April 2019 the committee carried out the audit mainly focused on finance department.

The revised terms of reference included and internal audit as mentioned in the report.

The member co-opted 03 internal members:

- I. Prof. Anil Sharma, HOD, Department of IT
- II. Prof. S.K.Mehar, HOD, Department of Mathematics
- III. Prof. Mukesh Kumar Kamle, HOD, Department of Sociology
- IV. Mr. C.B.Chandravanshi, Account Department

Committee member goes through all administrative and finance related books and account and they found that:-

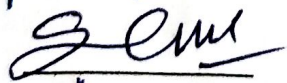
- The college has well defined organization set up headed by the principal. The principal enjoys full financial and administrative powers and control the academics.
- The college is funded by different grants from government. It also has other source of income like fees from students which includes Janbhagidari fees.
- Discussions were held with management and staff members. Audit work was conducted on the basis of questionnaire, enquiry, observation and verification of supporting documentation and identified process.
- The committee found all the books of accounts and subsidiary books true and fair as per their knowledge. Committee gave some inputs for betterment of financial department.
- Each account should be maintained in separate book of ledger.
- All the books of accounts must be maintained in online form.

Signature of Members:-

Prof. Anil Sharma,



Prof. S.K.Mehar



Prof. Mukesh Kumar Kamle



Mr. C.B.Chandravanshi



Principal
A.P.S.G.M.N.S.GOV.T.P.G.
COLLEGE KAWARDHA
DISTT-KABIRDHAM

APSGMNS GOVT. PG COLLEGE, KAWARDHA	
INCOME AND EXPENDITURE A/C FOR THE FY 2018- 19	
PARTICULARS	AMOUNT
INCOME	
BUDGET ALLOCATED/ GRANTS	2,18,41,750.00
GOVT. FEES COLLECTION	
(i) EDUCATION, ART, CULTURAL DEVL.FEES	2,61,252.00
(ii)ADVANCE RETURN OF 2018-19 SALRY EXCESS	20,969.00
(iii) RIGHT TO INFORMATION	160.00
(iv) PRACTICAL FEES	5,580.00
NON GOVERNMENT FEES	
DEPOSIT AND ADVANCES	20,11,426.00
TOTAL	2,41,41,137.00
EXPENDITURE	
STAFF EXPENSES	
(i) SALARY	1,62,53,839.00
(ii) DEARNESS ALLOWANCES	53,77,643.00
(iii) HOUSE RENT ALLOWANCES	4,60,521.00
(iv) OTHER PAYMENT	59,502.00
ACADEMIC EXPENSES	
(i) BOOKS	NIL
(ii) SCIENCE LABORATORY	NIL
(iii) PRACTICAL TOOLS	NIL
(iv) FURNITURE	
(v) SPORTS ITEMS	NIL
(vi) INFORMATION TECH. EXP.	NIL
(vii)AFFILIATION FEES	15,100.00
ADMINISTRATION EXPENSES	
(i) POST OFFICE	5,000.00
(ii) TRAVELLING EXPENSES	
(iii) ELECTRICITY	1,20,000.00
(iv) PHONE EXPENSES	20,000.00
(v) STATIONATY	NIL
(vi) UNIFORM EXPENSES	NIL
CONTINGENT EXPENSES	
BOOKS	
(i) FOR B.P.L	NIL
(ii) FOR SCHEDUEL CASTE	NIL NIL
(iii) FOR SCHEDUEL TRIBES	
FESTIVAL EXPENSES	
	96,000.00
TOTAL	2,24,07,605.00
EXCESS OF EXPENDITURE OVER INCOME	
	5,65,855.00
FEES TRANSFER TO GOVERNMENT TREASURY	
	2,87,961.00
NON GOVERNMENT FEES C/f TO COLLEGE FUND	
	20,11,426.00

आन्तरिक अंकेक्षण रिपोर्ट

प्राचार्य के आदेशानुसार हमने वित्त विभाग में आन्तरिक निरीक्षण किया जिसमें निम्न निधियों से संबंधित लेखा पुस्तकों को शामिल किया गया :-

1. स्ववित्तीय का अवलोकन
2. बजट की उपयोगिता
3. जनभागीदारी मद

निरीक्षण समिति के निम्नानुसार सदस्य थे :-

1. डॉ.एस.एस.महापात्र, विभागाध्यक्ष, वाणिज्य विभाग
2. डॉ.ऋचा मिश्रा, विभागाध्यक्ष, माईक्रोबॉयोलॉजी विभाग
3. डॉ. दीप्ति टिकरिहा, विभागाध्यक्ष, रसायन शास्त्र विभाग

समिति को सभी सूचनाएं और स्पष्टीकरण प्राप्त हुए हैं, जिनकी समिति को अंकेक्षण के लिए जानकारी और विश्वास के अनुसार आवश्यकता थी।

- समिति की राय में जैसा कि पुस्तकों की जांच से प्रकट होता है कि आवश्यकतानुसार पुस्तकें रखी गयी है।
- संस्था ने स्थायी सम्पत्तियों का पुनर्मूल्यांकन नहीं किया है।
- संस्था ने स्थायी सम्पत्तियों का पूर्ण विवरण रखा है, समिति ने स्वयं इसका सत्यापन किया है, यह सत्यापन संतोषजनक है।
- संस्था द्वारा किए गए व्यय वास्तव में संस्था से संबंधित है। प्रपत्रों की जांच करके व्ययों का प्रमाण किया गया है।
- संस्था ने प्राप्त राशियों को उचित समय में बैंक में प्रेषित किया है।
- समिति की राय में संस्था ने प्राप्त राशियों का लेखा उचित रूप में किया है।
- कर्मचारियों को दिए गए वेतन का प्रमाणन किया गया है।

समिति के सदस्य

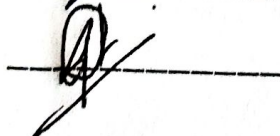
डॉ.एस.एस.महापात्र



डॉ.ऋचा मिश्रा



डॉ.दीप्ति टिकरिहा




PRINCIPAL
A.P.S.G.M.N.S.GOV.T.P.G.
COLLEGE KAWARDHA
DISTT-KABIRDHAM

APSGMNS GOVT. PG COLLEGE, KAWARDHA

INCOME AND EXPENDITURE A/C FOR THE FY 2016-17

PARTICULARS	AMOUNT
INCOME	
BUDGET ALLOCATED/ GRANTS	3,09,50,900.00
GOVT. FEES COLLECTION	
(i) EDUCATION, ART, CULTURAL DEVL.FEES	2,76,081.00
(ii) ELECTRICITY, WATER EXP	1680
(iii)RTI	220
NON GOVERNMENT FEES	
DEPOSIT AND ADVANCES	2132846
TOTAL	3,33,61,727.00
EXPENDITURE	
STAFF EXPENSES	
(i) SALARY	10370170
(ii) DEARNESS ALLOWANCES	10840234
(iii) HOUSE RENT ALLOWANCES	553575
(iv) OTHER PAYMENT	100566
ACADEMIC EXPENSES	
(i) BOOKS	
(ii) SCIENCE LABORATORY	
(iii) PRACTICAL TOOLS	
(iv) FURNITURE	
(v) SPORTS ITEMS	
(vi) INFORMATION TECH. EXP.	
(vii)AFFILIATION FEES	14600
ADMINISTRATION EXPENSES	
(i) POST OFFICE	25000
(ii) TRAVELLING EXPENSES	89809
(iii) ELECTRICITY	420000
(iv) PHONE EXPENSES	14234
(v) STATIONATY	44393
(vi) UNIFORM EXPENSES	30000
(vii) SCHOLORSHIP	1670900
CONTINGENT EXPENSES	22919
BOOKS	
(i) FOR B.P.L	40000
(ii) FOR SCHEDULED CASTE	154366
(iii) FOR SCHEDULED TRIBES	27200
FESTIVAL EXPENSES	56000
TOTAL	2,44,73,966.00
EXCESS OF INCOME OVER EXPENDITURE	64,76,934.00
FEES TRANSFER TO GOVERNMENT TREASURY	2,77,981.00
NON GOVERNMENT FEES CARRIED TO COLLEGE FUND	21,32,846.00

Internal Audit Report

As per the order by the principal we have conducted Internal Audit in the Finance Department which covers the account books related to the following funds:

- I. Budget Utilized in the year 2017-18
- II. Janbhagidari Fund
- III. Self Finance

The following were the member of the committee.

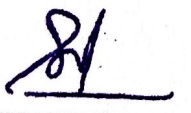
- I. Dr. S.S.Mohapatra, HOD, Department of Commerce
- II. Prof. S.K.Mehar, HOD, Department of Mathematics
- III. Prof. Chandan Goswami, HOD, Department of Economics
- IV. Mr. C.B.Chandravanshi, Account Department

The committee has found that there is clarity and congrance between cash book and the bank account statement.

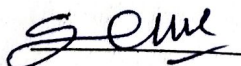
- The amount collected in the institution is remitted in the bank account in the stipulated time.
- The expenses from Janbhagidari Fund are in line with the recomanded by the committee.
- Randomly expenses has been checked by the vouchers and found correct.
- The committee found that a fixed asset of the institution has not been reassessed.
- The Committee found that physical verification of the assets purchased furing the financial year has been done and found correct.
- The accounts department has well maintained record of the transactions taken placed in the year.

Signature of Members:-

Dr. S.S.Mohapatra,



Prof. S.K.Mehar,



Prof. Chandan Goswami



Mr. C.B.Chandravanshi



Principal
PRINCIPAL
APS.G.M.N.S.GOV.T.P.G.
COLLEGE KAWARDHA
DISTT-KABIRDHAM

APSGMNS GOVT. PG COLLEGE, KAWARDHA
INCOME AND EXPENDITURE A/C FOR THE FY 2017-18

PARTICULARS	AMOUNT
INCOME	
BUDGET ALLOCATED/ GRANTS	2,36,01,850.00
GOVT. FEES COLLECTION	
(i) EDUCATION, ART, CULTURAL DEVL.FEES	2,08,654.00
(ii) PRACTICAL FEES	21990
(iii) RTI	250
NON GOVERNMENT FEES	
DEPOSIT AND ADVANCES	25,82,633.00
TOTAL	2,64,15,377.00
EXPENDITURE	
STAFF EXPENSES	
(i) SALARY	1,47,84,873.00
(ii) DEARNNESS ALLOWANCES	93,18,032.00
(iii) HOUSE RENT ALLOWANCES	527287
(iv) OTHER PAYMENT	83888
ACADEMIC EXPENSES	
(i) BOOKS	319834
(ii) SCIENCE LABORATORY	199999
(iii) PRACTICAL TOOLS	99809
(iv) FURNITURE	308851
(v) CONSUMABLE PRACTICAL	99830
(vi) INFORMATION TECH. EXP.	NIL
(vii)AFFILIATION FEES	14600
ADMINISTRATION EXPENSES	
(i) POST OFFICE	10000
(ii) TRAVELLING EXPENSES	19103
(iii) ELECTRICITY	120000
(iv) PHONE EXPENSES	20000
(v) STATIONATY	39987
(vi) UNIFORM EXPENSES	19992
CONTINGENT EXPENSES	27000
BOOKS	
(i) FOR B.P.L	37956
(ii) FOR SCHEDUEL CASTE	206397
(iii) FOR SCHEDUEL TRIBES	33834
FESTIVAL EXPENSES	72000
TOTAL	2,63,63,272.00
EXCESS OF INCOME OVER EXPENDITURE	(27,61,422.00)
FEES TRANSFER TO GOVERNMENT TREASURY	2,30,894.00
NON GOVERNMENT FEES CARRIED TO COLLEGE FUND	25,82,633.00