ANNEXURE 3

General Contents in the Auditors’ Report
(as per DPI Rules)

1. Whether the grants received from the Director of Public Instruction West Bengal (Viz. Pay Packet, U.G.C. maintenance and Scholarship) have been properly utilized for the purpose for which the grants were sanctioned.

2. Whether there is arrear short deposit against assumed income as defined by Section 2(b) of the West Bengal Colleges (Payment of Salaries) Act, 1978.

3. Whether any payment has been made to unapproved staff.

4. Any other irregularities of financial nature including whether any teaching or non-teaching staff who has exercised his option for pension (including family pension)-cum-gratuity enjoying the facilities of Compulsory Provident Fund.

5. The following items are also to be examined and included in the Audit Report.
   i) Roll strength of students (Boys & Girls) of the colleges (Class wise) indicating number of students (class wise) enjoying free studentship.
   ii) Courses and subjects taught in the Colleges (H. S. and Degree: Pass and Honours )
   iii) No. of students stream-wise and Class-wise.
   iv) No. of teaching and non-teaching staff of the college.
   v) a) Rates of tuition fees, other fees and charges.
      b) Amount collected from the students on account of tuition fees, fines, etc.
      c) Amount deposited to Government Treasury on account of 50% non-refundable fees collected from students.
   vi) Provident Fund Account of both approved teaching and non-teaching staff with reference to particulars regarding Name, Account No. Opening Balance, Incumbent's share, College share, Govt. Share, if any, interest credited, total balance in the provident Fund Account, viz. accumulated contributions, both employers' and employees' investment and bank balance interest realized during the year, loan issued and loan recovered and outstanding loans recoverable at the end of the period under Audit and amount deposited to Treasury.
   vii) Abstract of Ledger Accounts regarding grants.
   viii) (i) Capital cost of college assets valuation at the time of installation/ purchase.
        (ii) Details of transfer, if any, of movable or immovable property without the previous approval of the State Govt.
   ix) Cash in hand and at Bank on the date of completion of audit.
   x) Diversion of fund, if any.
   xi) List of separate Fund Accounts and their balances including caution money.
   xii) A separate sub-account of development fees collected & utilization thereof, showing specific purpose for been applied.
   xiii) Accounts of fixed deposits.
xiv) Closing stock of each Department including Library.

xv) Fees reconciliation statement showing the number of students.

xvi) Leave vacancy Deputation posting against leave vacancy.

xvii) Statement to be prepared by the college showing number of posts sanctioned for both teaching and non-teaching staff and number of persons appointed in those sanctioned posts classifying into permanent and temporary category.

xviii) The expenditure of the college shown in the Audit Report must include the following items of expenditure:

   a) Repairs, replacement and small purchase of furniture;
   b) Purchase of library books, newspapers, periodicals, binding charges;
   c) i) Repair, replacement of Laboratory apparatus and equipments.
      ii) Small purchase of Laboratory apparatus.
   d) Recurring expenditure including cost of Chemicals for Laboratories
   e) Normal Repair of building;
   f) Rent and taxes of Colleges building;
   g) Electricity Charges & Telephone Charges.
   h) Bank charges.
   i) Audit Fees;
   j) Stationery ;
   k) Printing Charges.
   l) Postage;
   m) Traveling Expenses;
   n) Advertisements;
   o) Insurance, if any;
   p) Gardening;
   q) Ceremonial spending
   r) Contingent Expenses;
   s) Loans and advances taken from Govt. outstanding position;
   t) Allowance to the staff if any in details;
   u) Examination Charges;
   v) Conveyance charges (Bus), for students, if any;
   w) Expenses met out of UGC’s grants in details (i) for teaching (ii) for students.