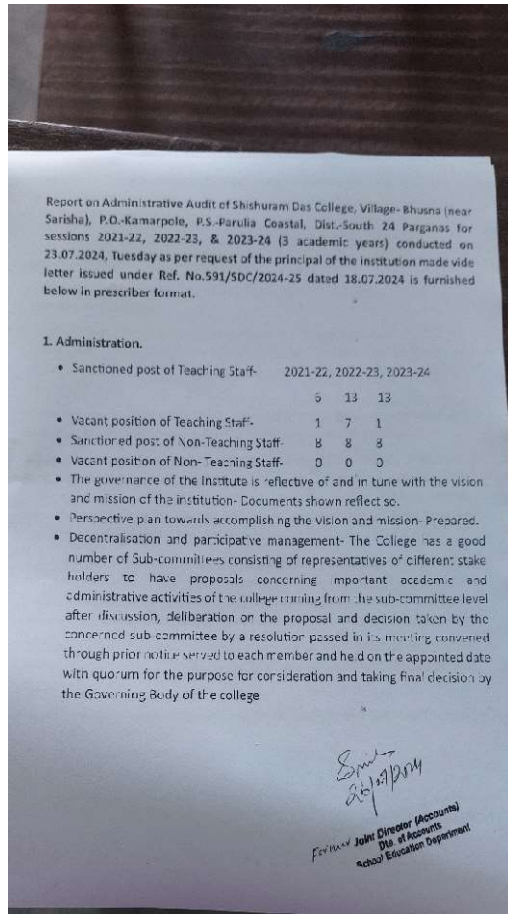


# Administrative Audit Report 2018-23



Report on Administrative Audit of Shishuram Das College conducted on 23.07.2024.

- Strategic/perspective plan- Prepared
- Administrative structure- College shows an organogram delineating therein its administrative structure.
- Appointment, service rules and procedures- The College follows and adheres to extant rules and regulations regarding appointment matters, service rules and procedures as are framed by the Government in the Department of Higher Education
- E-governance in areas of operation in respect of administration and finance and accounts- Not yet introduced in the true sense of the word E-governance.
- Welfare measures for teaching and non-teaching staff in respect of financial, professional development, support facilities and recreational activities- The College does not have any such welfare measures of its own. However records shown reveal that college extends refundable interest free loans to its teaching and non-teaching staff in case of dire need subject to availability of fund.
- Financial support to attend conferences/workshops and towards membership of professional bodies- The college did not extend financial support to any eligible candidate for the purpose till date of audit. However the institution has a policy on the matter framed and got the policy approved by its Management Council.
- Administrative training programmes organised by the institution for teaching and non-teaching staff- The College did not organise any administrative training programme.
- Institutional performance appraisal system for teaching and non-teaching staff- System exists and followed.

*S. M. S.*  
23/07/2024  
Financial Director (Accounts)  
Office of Accounts  
School Education Department

Report on Administrative Audit of Shishuram Das College conducted on 23.07.2024

## 2. Financial management

- Unit cost per student- FY. 2020-21, 2021-22, 2022-23 (including salary)  
Rs.16,713.00 Rs.13,252.00 Rs.17,856.00
  - Total expenditure excluding salary- Rs.10,88,293.00 (for 2020-21),  
Rs.4,98,699.00 (for 2020-21), Rs.19,30,612.00 (for 2022-23),
  - Total expenditure for infrastructural augmentation excluding salary-  
Rs.1,23,650.00 (for 2020-21), Rs.1,10,558.00 (for 2020-22), Rs.50,335.00 (for 2022-23).
  - Total expenditure for purchase of books/e-books and subscription to journals/e-journals- Rs.NIL (for 2020-21), Rs. NIL (for 2021-22), Rs.92,648.00 (for 2022-23).
- Total expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary- Rs.57,702.00 (for 2020-21), Rs.10,516.00 (for 2020-22), Rs.3,253.00.00 (for 2022-23).

- Institution conducts internal and external audits regularly-
  1. Internal financial audit- Not done for any of 3 years under audit. The College authority may decide in favour of putting in place internal financial audit system in the near and to get internal audit done on regular basis.
  2. External financial audit- Done for financial years 2020-21, 2021-22, & 2022-23 but not done for 2023-24.

Financial transactions of the college w.e.f. 01.04.2023 till date of audit are not entered in the books of accounts. The issue being of paramount importance deserves

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23/07/2024

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Immediate attention and consideration of the College authority for getting the pending job completed without further loss of time.

- Institutional strategies for mobilization of funds: College does not have any. However, the college is understood to have mobilized fund from M.L.A., M.P. Local Area Development Fund and donation for reconstruction of Ground Floor and First Floor of the College Building following a well-planned process for mobilization of funds and resource.

- Institutional optimum utilization of resources- The College signifies to make efforts for achieving this.

*Jay Prakash*  
23/7/2024  
Jay Prakash (Accounts)  
M.L.A. Accounts  
School Education Department