



## OFFICE OF THE PRINCIPAL

LAXMAN PRASAD BAIDH GOVT. GIRLS COLLEGE, BEMETARA  
COLLEGE CODE- 1706

WebSite-[www.lpbggcbemetara.in](http://www.lpbggcbemetara.in),

Email- [ggcbemetara@gmail.com](mailto:ggcbemetara@gmail.com),

### 6.4.1: Institution conducts internal and external financial audits regularly:

The Institution conducts internal and external financial audits. It has a well framed accounting and auditing system evolved over the year of experience that accounts are maintained by the account section. The internal auditing committee monitors the expenses and checks the cash book throughout the year. Account section maintains receipts and payments, cash books, ledger books, cheque issue register. DFC (Daily Fees Collection), voucher and bills. The same is documented via a specialized team of accountants in the college. The student's tuition fees accounts, University fees, accounts special fees, accounts along with the general non-salary (GNS) account, self-finance, Janbhagidari accounts are audited as per the government rules and by chartered accountant. For UGC grants the same procedure is being followed.

The Accounts General (AG) chhattisgarh audits all the government accounts maintained by the college. This financial audit process is very important because any financial discrepancy observed in audit is taken very seriously and affects the pension fixation procedure of the head of the institution. Thus extra efforts are put by the principal on the account persons to keep cash books of every head ready and correct.



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प्राचार्य  
लक्ष्मण प्रसाद बैद्य शासकीय  
कन्या महाविद्यालय बेमेतरा