

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College,General

Audit Report No : 121104/AR/2015-2016-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Hindol College
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	SRI AKSHAYA KUMAR DASH, Principal
	Name of the Local Authority at the time of Audit :	SRI AKSHAYA KUMAR DASH,Principal
4	Duration of Audit :	11-08-2015 To 28-08-2015 (Mandays Consumed :-)
5	Name of the Auditors :	SPM AND Associates 012734S - Lead Auditor
6	Name of the Reviewing Officer :	KAILASH CH. MOHARANA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	19-11-2015
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	ANAMA CHARAN ROUT
11	Date of approval of report by District Audit Officer :	19-11-2015

PARA: 2 PHYSICAL VERIFICATION

Slno	Name	Value	Remarks
1	General Cash Book	19.08.2015	Nil
2	Plus2 SAMS Cash Book	19.08.2015	Nil
3	NSS Cash Book	19.08.2015	Nil
4	Vocational Cash Book	19.08.2015	Nil
5	UGC Cash BOOK	19.08.2015	Nil
6	Plus3 SAMS Cash Book	19.08.2015	Nil
7	Postage Stamp worth of Rs.	19.08.2015	Nil

Comments

Physical verification of other assets are done by us on date 19.08.2015

Sl.No	Nature of Stock	Balance as per Cash Book/Fixed asset Register in nos	Balance as per physical verification in nos	Discrepancies	Reasons of discrepancies if any/Remarks
1	Admission Register		19	19	0Recorded at page No-18
2	TC/CLC Forms		4	4	0Recorded at page No-47
3	Library Card/I-Card		250	250	0Recorded at page No-109
4	Postage stamps in hand		748	748	0Recorded at page No-20
5	Students fee collection receipt book		69	69	0Recorded at page No-259
6	Donation Receipt Books		444	444	0Recorded at page No-68
7	Library Books		10812	10812	0Recorded at page No 18/dt.19.08.2015
8	Attendance register for staff		3	3	0Recorded at page No-68
9	Admission forms		536	536	0Recorded at page No-4
10	Miscellaneous receipt Books		1	1	0Recorded at page No-259

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

Besides the above registers It is advised to maintain the following registers .

- 1.Investment Register.
- 2.Fees Fines Register.
- 3.Scholarship Register.
- 4 Asset Register.
- 5.DCB registers of Students Fund & fees,and fines

During our verification it is revealed that Construction Cash Book has not been maintained.

We therefore suggest the authority to maintain proper records of construction of materials and expenses incurred relating to construction in a register.

PARA: 4 FINANCIAL POSITION

Hindol College - 2014-2015

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	General	01-04-2014	1756476.82	22719839.09	24476315.91	20782560.50	31-03-2015	3693755.41	31-03-2015	3693755.41	0.00	
2	UGC	01-04-2014	43199.00	7987384.00	8030583.00	5481396.00	31-03-2015	2549187.00	31-03-2015	2549187.00	0.00	Advances are not treated here as expr.
3	Vocational	01-04-2014	178717.34	194980.00	373697.34	208997.00	31-03-2015	164700.34	31-03-2015	164700.34	0.00	
4	NSS	01-04-2014	11238.51	510.49	11749.00	0.00	31-03-2015	11749.00	31-03-2015	11749.00	0.00	
5	+2 SAMS	01-04-2014	187584.00	164357.00	351941.00	114932.00	31-03-2015	237009.00	31-03-2015	237009.00	0.00	
6	+3 SAMS	01-04-2014	130184.00	95611.00	225795.00	63752.00	31-03-2015	162043.00	31-03-2015	162043.00	0.00	
	GRAND TOTAL		2307399.67	31162681.58	33470081.25	26651637.50		6818443.75		6818443.75	0.00	

Comments

The closing balance figures of different Cash book as on 31.03.2014 was taken previously by the last audit as per the physical balance of cash available as on 31.03.2014 in different banks which was absolutely irregular. Hence the Actual Opening Balance of the College fund for the Financial Year 2014-15 i.e.as on 01.04.2014 has been taken as per the actual as, shown in different cash Book. The Actual Opening Balances of different cash book are therefore taken to Rs. 2307399.67 instead of Rs.2786333.67 which was shown as Closing Balance as on 31.03.2014 by the last audit.As such the differential amount of Rs.478934.00 is less taken in OB due to above lapses.The details of differential of amount of Closing Balance as on 31.03.2014 is furnished below for reference.

Name Of Cash Book	Closing Balance taken by last Audit As on 31.03.2014	Closing Balance found in Cash Book As on 31.03.2014	Difference
General	2234310.82	1756476.82	477834
UGC	43199.00	43199	0
Vocational	178717.34	178717.34	0
NSS	11238.51	11238.51	0

+2 SAMS	187584.00	187584	0
+3 SAMS	131284.00	130184	1100
TOTAL	2786333.67	2307399.67	478934

Details of cash book-wise Closing Balance as on 31.03.2015.

SI.No	Cash Book	In Shape of Accounts	SB In Shape of Cash	In Shape of FD	Total
1	General Cash Book	3205519.41	0	488236.00	3693755.41
2	UGC Cash Book	1530867.00	0	1018320.00	2549187.00
3	Vocational Cash Book	164700.34	0	0	164700.34
4	NSS Cash Book	11749	0	0	11749.00
5	SAMS Cash Book +2	237009	0	0	237009.00
6	SAMS Cash Book +3	162043	0	0	162043.00
	TOTAL	5311887.75	0	1506556.00	6818443.75

The details of head-wise receipts & expenditure for the year 2014-15 is furnished in table below. But the details of On & CB of respective head of account could not be furnished due non availability of details of CB in last audit report. However the Principal was asked for to furnish the same, but he failed to supply the detailed reference.Hence the Principal is advised to work out the detailed OB & CB by mobilizing his staff before next round of audit and to produce the same before next audit for reference.

RECEIPT & PAYMENT OF HINDOL COLLEGE,KHAJURIAKATA
GENERAL CASH BOOK (2014-15)

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
OPENIBG BALANCE	1756477	0	1756476.82	0	1756476.82
1.GRANTS					
D.P.SALARY		9604933	9604933	9604933	
BLOCK GRANT SALARY		5075420	5075420	5075420	
3.Infrastructure Grants		500000	500000	0	
4.SELF DEFENCE		30000	30000	30000	

5.ACTIVE CITIZEN		11000	11000	11000	
6.NEAC		4000	4000	4000	
OTHER THAN GRANTS:					
1.Different Scholarships		15000.00	15000	15000.00	
2.GPF advance to staff(GPF withdrawn)		355000.00	355000	355000.00	
3.CHSE Centre Advance		35470.00	35470		
3.GIS		19500.00	19500	19500.00	
5.Provisional Pension		1223114.00	1223114	1223114.00	
III.MISCELLANIOUS					
Savings Bank & FDR Interest		99511.09	99511.09		
Audit Recovery		960.00	960		
Diversion Of Fund		797956.00	797956		
III.INTERNAL SOURCES					
1.Fees & Fines		82008	82008	82008	
STUDENTS FUND					
CHSE & UNIVERSITY EXAM FEE		728290	728290	655928.00	
CHSE CERTIFICATE		29120	29120		
NSS		7220	7220	11795	
EMH		50550	50550		
RECOGNISATION FEES		55620	55620	174439	
REDG FEES		41380	41380		
AFF FEE		43260	43260		
ACADEMIC FEE		30880	30880		
EXT MORAL FEE		7730	7730		
SCOUT FEES		15460	15460		

NCC FEES		23190	23190	20920	
REFUND OF ADMISSION		0	0	156700	
STUDENT AID FUND		15460	15460		
SYLLABUS FEES		32040	32040	28462	
COLLEGE EXAM FEES		61840	61840		
SSG/SSW		15460	15460		
PSA		30920	30920		
CDC			0	3460	
COLLEGE MAGAZINE		46380	46380	30800	
COLLEGE COMMON ROOM		23190	23190		
ABSTRACT OF ATTENDANCE		15460	15460		
COLLEGE CALANDER		30920	30920	35320	
GAMES & SPORTS		177740	177740	99531	
DSA		23190	23190		
ART & LITERATURE		30920	30920		
DRAMA,DANCE & MUSIC		46380	46380	26151	
COLLEGE UNION		61840	61840		
IDENTITY/LIBRARY CARD		7650	7650	32200	
DEVELOPMENT		2924637	2924637	3016353.50	
LIBRARY FEE		77300	77300	13601	
MEDICAL FEE		7730	7730		
SCIENCE SOCIETY		5640	5640		
LABORATORY		48360	48360	51665	
F & B MAINTENANCE		46380	46380		
FACULTY FEE		15460	15460		
RED CROSS		20080	20080	5260	
LCM		22950	22950		
PUJA		23190	23190		
LAB C MONEY		22150	22150		

		22719839.09	22719839.09	20782560.50	3693755.41
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RECEIPT & PAYMENT OF HINDOL COLLEGE, KHAJURIAKATA
UGC CASH BOOK 2014-15

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
A. Grant	0	7822868	7822868	4683151	3139717
B. Sale of Tender Paper		4200	4200		
C. Internal Source					
Bank Interest		142776	142776		
D. Misc. Receipt					
Audit Recvery		9367	9367		
Refund of TDS		8173	8173		
Diversion of Fund to General Cash Book					797956
Contingency				289	
Closing Balance		43199		5481396	2549187

RECEIPT & PAYMENT OF HINDOL COLLEGE, KHAJURIAKATA
VOCATIONAL CASH BOOK (2014-15)

PARTICULARS OPENING	OPENING	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
OPENING BALANCE	178717.34	0	178717.34		178717.34
1. COUNCIL RECEIPT					
Remuneration		90675	90675	142650	-51975
CHSE EXAM		9170	9170	3500	5670
2. INTERNAL SOURCE					0
BANK INTEREST		5772	5772		5772
3. STUDENTS FUND					0
CHSE RETURN				13328	-13328
STUDENTS COLLECTION		89363	89363		89363
COUNCIL FORM FILLUP				48991	-48991
CONTINGENCY				1528	-1528
GRAND TOTAL	178717.34	194980	373697.3	209997	163700.34

RECEIPT & PAYMENT OF HINDOL COLLEGE, KHAJURIAKATA
NSS CASH BOOK 2014-15

PARTICULARS OPENING	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
OPENING BALANCE	11238.51	0	11238.51	0	11238.51
A.Miscellaneous Receipt					
Bank Interest	0	510.5	510.49	0	510.49
TOTAL	11238.51	510.5	11749	0	11749

RECEIPT & PAYMENT OF HINDOL COLLEGE, KHAJURIAKATA
+2 SAMS CASH BOOK

PARTICULARS OPENING	OPENING	RECEIPT	TOTAL	EXPENDITUR E	CLOSING BALANCE
OPENING BALANCE	187584	0	187584	0	187584
Miscellaneous Receipt					
Bank Interest	0	9740	9740	0	9740
Students Fund	0	150550	150550	0	150550
Staff Salary				88000	-88000
Telephone & Internet				12952	-12952
Contingency				9913	-9913
Closing Balance	187584	160290	347874	110865	237009

RECEIPT & PAYMENT OF HINDOL COLLEGE, KHAJURIAKATA
+3 SAMS CASH BOOK 2014-15

PARTICULARS OPENING	OPENING BALANCE	RECEIPT	TOTAL	EXPENDITU RE	CLOSING BALANCE
OPENING BALANCE	130184	0	130184		130184
A.Miscellaneous Receipt					
Bank Interest	0	6323	6323	0	6323
B.Students Fund		86550	86550	0	86550
Staff Salary				0	0

Centre Fees				19085	-19085
Contingency				41929	-41929
Closing Balance	130184	92873	223057	61014	162043.00

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

Hindol College - 2014-2015

S/no	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	SBI KHAJURIAKATA	31241562986	31-03-2015	237009.00	31-03-2015	237009.00	0.00	For Plus 2 SAMS Cash Book
2	CANARA,HINDOL	340101012408	31-03-2015	627590.00	31-03-2015	1530867.00	-903277.00	For UGC Cash Book
3	SBI, KHAJURIAKATA	31083402602	31-03-2015	162043.00	31-03-2015	162043.00	0.00	For Plus 3 SAMS Cash Book
4	SBI, KHAJURIAKATA	11624706211	31-03-2015	11749.00	31-03-2015	11749.00	0.00	For NSS Cash Book
5	SBI KHAJURIAKATA	11624705025	31-03-2015	870592.75	31-03-2015	836383.75	34209.00	For General Cash Book
6	SBI,DKL	10993971115	31-03-2015	57594.00	31-03-2015	57594.00	0.00	For General Cash Book
7	SBI, KHAJURIAKATA	11624706200	31-03-2015	1253116.58	31-03-2015	1121811.58	131305.00	For General Cash Book
8	SBI, KHAJURIAKATA ,CHSE	11624706222	31-03-2015	73251.20	31-03-2015	70705.20	2546.00	For General Cash Book
9	SBI, KHAJURIAKATA ,YRC	34484959654	31-03-2015	34642.00	31-03-2015	34642.00	0.00	For General Cash Book
10	CANARA,HINDOL	340101002705	31-03-2015	1021976.88	31-03-2015	1021976.88	0.00	For General Cash Book
11	PNB ,SATMILE	100034282	31-03-2015	37676.00	31-03-2015	37676.00	0.00	For General Cash Book
12	ANDHRA,ANGUL	70401100004471	31-03-2015	24730.00	31-03-2015	24730.00	0.00	For General Cash Book
13	SBI,Khajuriakata	11624708117	01-04-2015	164700.34	31-03-2015	164700.34	0.00	For Vocational Cash Book
	GRAND TOTAL			4576670.75		5311887.75	-735217.00	

Reconciliation

Bank Reconciliation Statement of Hindol College Khajuriakata,2014-15

Sl.No	Particulars	Bank	A/c No	Closing Balance as per Cash Book As on 31.03.2015	Date of Realisation
A	UGC Cash Book	CANARA,HINDOL	340101012408	1530867	
	Add: following cheques issued but not en cashed by 31.03.2015				

	Cheque No 930137/13.03.2015		3209		23.04.2015
	Cheque No 930146/27.03.2015		48975		25.04.2015
	Cheque No 930147/27.03.2015		6539		22.04.2015
	Cheque No 930148/27.03.2015		3000		05.05.2015
	Cheque No 930149/27.03.2015		9000		13.04.2015
	Cheque No 930150/27.03.2015		6000		08.04.2015
	Cheque No 930151/27.03.2015		6000		08.04.2015
	Cheque No 930152/27.03.2015		26000		10.04.2015
	Cheque No 930153/30.03.2015		3000		111723 13.06.2015
	Less advances are paid during 2014-15 but same are not counted as Final expenditure			(-) 1015000	
	Closing Balance as Per Bank A/C as on 31.03.2015			627590	
B	General Cash Book	SBI,KHAJURIAKATA A/C No11624705025		836383.75	
	Add: following cheques issued but not en cashed by 31.03.2015				
	Cheque No 253149/27.03.2015		6500		06.04.2015
	Cheque No 253154/27.03.2015		1267		22.04.2015
	Cheque No 253155/27.03.2015		2352		09.04.2015
	Cheque No 253156/27.03.2015		24090	34209	09.04.2015
	Closing Balance as Per Bank A/C as on 31.03.2015			870592.75	
C	General Cash Book	SBI,KHAJURIAKATA A/C No11624706222		70705.2	
	Add: following cheques issued but not en cashed by 31.03.2015				
	Cheque No 048804/27.03.2015		2546	2546	09.04.2015
	Closing Balance as Per Bank A/C as on 31.03.2015			73251.2	
D	General Cash Book	SBI,KHAJURIAKATA A/C No11624706200		1121811.58	

	Add: following cheques issued but not en cashed by 31.03.2015			
	Cheque No 487558/30.03.2015	27825		11.04.2015
	Cheque No 487560/30.03.2015	14000		09.04.2015
	Cheque No 487561/30.03.2015	15320		16.04.2015
	Cheque No 487562/30.03.2015	52666		08.04.2015
	Cheque No 487563/30.03.2015	3244		24.04.2015
	Cheque No 331873/11.09.2014	16000		cheque not yet e
	Cheque No 570448/03.03.2015	2250	131305	07.05.2015
	Closing Balance as Per Bank A/C as on 31.03.2015			1253116.6

PARA: 6 STOCK POSITION

Hindol College - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	10515	293	0	10808.00	10808	The figures given as per the library stock register maintained at the library as on 31.03.2015.

Comments

During our verification the stock & Store account of different departments of college have not been maintained properly. We found that stocks are issued but the same have not been recorded in the issue column of register. Besides the following the irregularity in maintenance of stock registers are observed.

- 1.The stock & stores register have not been maintained as per FORM O.G.F.R.6
- 2.The stock register for building materials have not been maintained .

6.1. Non-Maintenance of Dead stock Register.

As per Rule-106 of OGFR an account of dead stock , such as Plants, machinery, furniture, Fixtures & equipments etc. should be maintained in a register in Form -6 and a separate page shall be allotted to each article of the stock for record of its transactions in respect of receipt, issue and balance thereof. Further the articles of dead stock should be get verified by the Head of Office at least once in a year and the result of verification should be recorded in the inventory as adhered to Rule-106(iv) of OGFR Vol.I

But it was observed that no dead stock register has been maintained by the college in spite of purchase of several items of such stock for office use. Hence the Principal is advised to maintain the stock register forthwith and get verified the same in order to restrict misutilisation and loss of stock & stores of the college and compliance reported to audit.

However the stock position of different articles acquired as on 31.03.2015 is furnished in table below.

Sl.No	Particulars	O.B.As on 01.04.2014	Received during the Year 2014-15	Total	Damage during the Year 2014-15	Closing Stock as on 31.03.2015
1	Iron Bench Cum Desks	249	0	249	0	249
2	Wooden Bench Cum Desks	12	0	12	0	12
3	Table & Practical Table	72	0	72	0	72
4	Iron Racks	24	0	24	0	24
5	Computers	22	0	22	0	22
6	Printer	5	0	5	0	5
7	Iron Chairs	54	0	54	0	54
8	Plastic Chairs	46	0	46	0	46
9	Cain Chairas	8	0	8	0	8
10	Steel Almirah	50	0	50	0	50
11	Fan	53	0	53	0	53
12	Xerox Machine	3	0	3	0	3
	Total in Nos	598	0	598	0	598

PARA: 7 INVESTMENT

Hindol College - 2014-2015

Sno	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	01-04-2014	100000.00	0.00	100000.00	0.00	31-03-2015	100000.00	31-03-2015	100000.00	0.00	CANARA BANK
2	01-04-2014	25000.00	0.00	25000.00	0.00	31-03-2015	25000.00	31-03-2015	25000.00	0.00	CANARA BANK
3	01-04-2014	100000.00	0.00	100000.00	0.00	31-03-2015	100000.00	31-03-2015	100000.00	0.00	SBI
4	01-04-2014	228236.00	0.00	228236.00	0.00	31-03-2015	228236.00	31-03-2015	228236.00	0.00	SBI
5	01-04-2014	25000.00	0.00	25000.00	0.00	31-03-2015	25000.00	31-03-2015	25000.00	0.00	SBI
6	01-04-2014	10000.00	0.00	10000.00	0.00	31-03-2015	10000.00	31-03-2015	10000.00	0.00	ANDHRA
7	01-04-2014	0.00	0.00	0.00	818320.00	31-03-2015	818320.00	31-03-2015	818320.00	0.00	Canara Bank
8	01-04-2014	0.00	0.00	0.00	200000.00	31-03-2015	200000.00	31-03-2015	200000.00	0.00	Canara Bank
	GRAND TOTAL	488236.00	0.00	488236.00	1018320.00		1506556.00		1506556.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT & COMMENTS

DETAILS OF CLOSING BALANCE ON INVESTMENT & COMMENTS

SI No	Name of Bank	A/C No	Amount Deposited	Rate of Interest	Date of Investment	Date of Maturity
1	CANARA	340301000001	100000	9.50%	20.11.2008	20.11.2016
2	CANARA	340301000003/3	25000	9.05%	13.02.2014	07.06.2024
3	SBI	11624796557	100000	8.75%	13.09.2013	13.09.2023
4	SBI	11624799401	228236	8.75%	13.04.2011	13.04.2019
5	SBI	30913500786	25000	7.50%	06.01.2009	06.01.2019
6	ANDHRA	34/95	10000	Interest credited to Andhra Bank,A/c No-07040110000447	18.06.2001	Long Term Deposit
	TOTAL		488236			

The interest amounts on Fixed deposits have been credited to savings bank a/c no-11624705025,SBI,Khajuriakata

No investment register has been maintained by the college to watch the actual date of maturity and accrual of interest money. The said register may be opened and operated duly posting the up-dated entries of all investments and shown to next audit for verification.

PARA: 8 ADVANCE

Hindol College - 2014-2015

S/no	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	01-04-2014	General	61000.00	583150.00	644150.00	565150.00	31-03-2015	79000.00	31-03-2015	79000.00	0.00	
2	01-04-2014	UGC	0.00	1015000.00	1015000.00	0.00	31-03-2015	1015000.00	31-03-2015	0.00	1015000.00	
3	01-04-2014	Vocational	3500.00	2500.00	6000.00	3500.00	31-03-2015	2500.00	31-03-2015	2500.00	0.00	
GRAND TOTAL			64500.00	1600650.00	1665150.00	568650.00		1096500.00		81500.00	1015000.00	

Comments :

RECONCILIATION :-

The contributory factor of the above discrepancy of Rs.1015000.00 is due to the fact that during the period under audit the same amounts have been advanced to different persons towards purpose of various UGC works. But the payments are not reflected in cash book as advances. Hence the Principal is advised to reconcile this matter and square up the advance position of the UGC cash book under intimation to audit. The details of such advance ,paid to various persons are furnished in table below for reference.

UGC CASH BOOK 2014-15

SL.NO	Name and designation of person against whom advance is outstanding	Vch.no/Date of payment of Advance	For more than one Year	For less than one Year	Purpose Of Payment	Name and designation of officer responsible for payment of advance
1	DILLIP KUMAR GARNAIK,LECTURER IN ENGLISH	02/10.05.2014	-	185000	MRP	Sri Akshya kumar Das,Principal
2	KISHORE KUMAR PRUSTY,LECTURER IN MATHEMATICS	03/10.05.2014	-	260000	MRP	Sri Akshya kumar Das,Principal
3	JAYANTA NARAYAN PATI,LECTURE IN PHYSICS	04/10.05.2014	-	270000	MRP	Sri Akshya kumar Das,Principal
4	SUKANTA KUMAR PATI,LECTURER IN CHEMISTRY	05/10.05.2014	-	300000	MRP	Sri Akshya kumar Das,Principal
TOTAL				1015000		

DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.2015

SL.NO	Name and designation of person against whom	Vch.no/Date of payment of Advance	For more than one	For less than one Year	Purpose Of Payment	Name and designation of officer
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	advance is outstanding		Year			responsible for payment of advance
1	BIMALPRADHAN, LECT.IN HISTORY	02/21.04.2014	-	25000	+3 1st Year Exam 2014	Sri Akshya kumar Das,Principal
2	DILLIP KUMAR GARNAIK,LECT IN ENGLISH	327/02.03.2015	-	15000	+3 Final Degree Exam 20-15	Sri Akshya kumar Das,Principal
4	JAYANT NARAYAN PATI PATI,LECT.IN PHYSICS	342/21.03.2015	-	20000	+3 Pree Degree Exam 20-15	Sri Akshya kumar Das,Principal
5	B.N.TRIPATHY,LECT IN ENGLISH	288/02.02.2015	-	10000	A.H.S. Examination	Sri Akshya kumar Das,Principal
6	B.N.TRIPATHY,LECT IN ENGLISH	343/26.03.2015	-	9000	A.H.S. Examination	Sri Akshya kumar Das,Principal
	TOTAL		-	79000		
VOCATIONAL CASH BOOK						
1	MURALI KUMAR ,LECTURE IN ODIA	02.02.2015	-	2500	a.H.S. Examination,Vocational	Sri Akshya kumar Das,Principal
	GRAND TOTAL			81500		

The Principal is suggested to take tangible steps to adjust the above mentioned advances in time i.e. before expiry of one year from the date of their sanctions in order to avoid of risk of surcharge cases.

PARA: 9 GRANTS

Hindol College - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	-880473.00	7822868.00	6942395.00	4545088.00	31-03-2015	2397307.00	UGC Grant
2	01-04-2014	0.00	9604933.00	9604933.00	9604933.00	31-03-2015	0.00	Salary grants under DP scheme
3	01-04-2014	0.00	5075420.00	5075420.00	5075420.00	31-03-2015	0.00	Salary Under Block Grant Scheme
	GRAND TOTAL	-880473.00	22503221.00	21622748.00	19225441.00		2397307.00	

Comments :

The Opening Balance of UGC Grants as on 1.04.2014 is taken as Rs.-935333.00 instead of closing balance amount of Rs. 276316.00 as shown by the last audit as on 31.03.2014. It is worthwhile to mention here that due to improper maintenance of UGC cash book and in absence of cash analysis of UGC fund the actual position of unspent grants at the beginning of the year as on 1.04.2014 could not be ascertained . Hence the details of receipts and utilisation of UGC funds have been verified from the UGC cash book since inception of implementation of UGC grants i.e. from the year 2007-08 to 2014-15.and found that the opening balance of UGC grant was left minus balance of Rs.935333.00. In this regard the detailed cash analysis of UGC cash book has been worked out by the present audit and furnished in table below.and considering the result the position of grant is taken as minus balance of Rs.935333.00.

DETAILS OF RECEIPTS & EXPENDITURE OF UGC CASH BOOK FOR 2007-08 TO 2014-15

SL No	Particulars	Opening Balance	Receipt	Total	Expenditure	Closing Balance
	FOR THE YEAR 2007-08					
	UGC Grants					
	NRC	0	145000	145000	135000	10000
	Total	0	145000	145000	135000	10000
	Other than Grants					
	Diversion of Fund from General Cash Book	0	1000	1000	0	1000
	Bank Interest	0	1703	1703	0	1703
	Total	0	2703	2703	0	2703
	GRAND TOTAL	0	147703	147703	135000	12703
	FOR THE YEAR 2008-09					
	UGC Grants					
	NRC	10000	0	10000	1200	8800
	Other than Grants					
	Diversion of Fund from General Cash Book	1000	0	1000	0	1000
	Bank Interest	1703	796	2499	1350	1149
	Total	2703	796	3499	1350	2149
	GRAND TOTAL	12703	796	13499	2550	10949
	FOR THE YEAR 2009-10					
	UGC Grants					

1	NRC	8800	0	8800	1630	7170
2	Books Journal Equipments(Catch up Area)		300000	300000	238414	61586
3	Books Journal Equipments(Backward Area)		300000	300000	0	300000
4	Remedial Coaching		300000	300000	0	300000
5	Improved Facility		20000	20000	0	20000
6	Educational Innovation		20000	20000	0	20000
7	Study Tour		20000	20000	0	20000
8	Maintenance Equipment)		20000	20000	0	20000
9	Books & Journal		40000	40000	0	40000
10	Equipments		40000	40000	0	40000
	Total	8800	1060000	1068800	240044	828756
	B					
	Other than Grants					
1	Diversion of Fund from General Cash Book	1000	0	1000	0	1000
2	Bank Interest	1149	5579	6728	35897	-29169
	Total	2149	5579	7728	35897	-28169
	GRAND TOTAL	10949	1065579	1076528	275941	800587
	FOR THE YEAR 2010-11					
	UGC Grants					
	NRC	7170		7170	7170	0
	Books Journal Equipments(Catch up Area)	61586		61586	22467	39119
	Books Journal Equipments(Backward Area)	300000		300000	267929	32071
	Remedial Coaching	300000		300000	280640	19360
	Improved Facility	20000		20000	20000	0
	Educational Innovation	20000		20000	20000	0
	Study Tour	20000		20000	20000	0
	Maintenance Equipment)	20000		20000	18660	1340
	Books & Journal	40000		40000	35979	4021
	Equipments	40000		40000	40000	0
	Initiative for Capacity Building		162000	162000	156740	5260
	Additional Grant(Equipments)		1192355	1192355		1192355
	Total	828756	1354355	2183111	889585	1293526
	B					
	Other than Grants					
1	Diversion of Fund from General Cash Book	1000	0	1000	1000	0

2	Bank Interest	-29169	21815	-7354	74137	-81491
	Total	-28169	21815	-6354	74137	-81491
	GRAND TOTAL	800587	1376170	2176757	963722	1212035
	FOR THE YEAR 2011-12					
	UGC Grants					
1	NRC	0		0		0
2	Books Journal Equipments(Catch up Area)	39119		39119	9082	30037
3	Books Journal Equipments(Backward Area)	32071		32071	16655	15416
4	Remedial Coaching	19360	250000	269360	211348	58012
5	Improved Facility	0	0	0	0	0
6	Educational Innovation	0	0	0	0	0
7	Study Tour	0	0	0	0	0
8	Maintenance Equipment)	1340	0	1340	1340	0
9	Books & Journal	4021	0	4021	4021	0
10	Equipments	0	0	0	0	0
11	Initiative for Capacity Building	5260	0	5260	0	5260
12	Additional Grant(Equipments)	1192355	953884	2146239	2122591	23648
13	Physics Seminar		92250	92250	92250	0
14	Math Seminar		112500	112500	112500	0
15	Class Room Building		100000	100000		100000
16	Office Cum Principal Chamber		450000	450000	450000	0
17	Laboratory Building		449029	449029	375047	73982
18	Library Building		400000	400000	360616	39384
19	History Seminar		60000	60000		60000
20	Sports Equipment		75000	75000	75000	0
21	Physics Seminar(173)		112500	112500		112500
22	Physics Seminar(174)		112500	112500		112500
	Total	1293526	3167663	4461189	3830450	630739
	B Other than Grants					
1	DRDO(Physics Seminar)		25000	25000	25000	0
2	Canara Bank(Physics Seminar)		5000	5000	5000	0
3	Diversion of Fund from General Cash Book					0
4	Bank Interest	-81491	68003	-13488	31489	-44977
5	Sale of Tender Paper	0	16640	16640	0	16640
	Total	-81491	114643	33152	61489	-28337
	GRAND TOTAL	1212035	3282306	4494341	3891939	602402
	FOR THE YEAR 2012-13					
	UGC Grants					

	NRC	0		0		0
	Books Journal Equipments(Catch up Area)	30037		30037	30037	0
	Books Journal Equipments(Backward Area)	15416		15416	15416	0
	Remedial Coaching	58012	10500	68512	68512	0
	Improved Facility	0		0		0
	Educational Innovation	0		0		0
	Study Tour	0		0		0
	Maintenance Equipment)	0		0		0
	Books & Journal Equipments	0		0		0
	Initiative for Capacity Building	5260		5260	5260	0
	Additional Grant(Equipments)	23648		23648	23648	0
	Physics Seminar	0	30750	30750	30750	0
	Math Seminar	0	37500	37500	37500	0
	Class Room Building	100000		100000	100000	0
	Office Cum Principal Chamber	0		0	320025	-320025
	Laboratory Building	73982		73982	363149	-289167
	Library Building	39384		39384	274994	-235610
	History Seminar	60000		60000	60000	0
	Sports Equipment	0		0		0
	Physics Seminar(173)	112500		112500	112500	0
	Physics Seminar(174)	112500		112500	112500	0
	Remedial Coaching 2	0	125000	125000		125000
	Additional Grant(Equipments) 2	0	1098250	1098250		1098250
	Math Seminar 2	0	112500	112500		112500
	Physics Seminar 4	0	108750	108750		108750
	Total	630739	1523250	2153989	1554291	599698
	B Other than Grants					
	1 DRDO(Physics Seminar)	0	25000	25000	25000	0
	2 Canara bank(Physics Seminar)	0		0	0	0
	3 Diversion of Fund from General Cash Book	0		0	0	0
	4 Bank Interest	-44977	36199	-8778	31215	-39993
	5 Sale of Tender Paper	16640		16640		16640
	College Fund	0	749587	749587	19000	730587
	Total	-28337	810786	782449	75215	707234
	GRAND TOTAL	602402	2334036	2936438	1629506	1306932
	FOR THE YEAR 2013-14					
	UGC Grants					

NRC	0	0	0	0	0
Books Journal Equipments(Catch up Area)	0	0	0	0	0
Books Journal Equipments(Backward Area)	0	0	0	0	0
Remedial Coaching	0	0	0	0	0
Improved Facility	0	0	0	0	0
Educational Innovation	0	0	0	0	0
Study Tour	0	0	0	0	0
Maintenance Equipment)	0	0	0	0	0
Books & Journal Equipments	0	0	0	0	0
Initiative for Capacity Building	0	0	0	0	0
Additional Grant(Equipments)	0	0	0	0	0
Physics Seminar	0	0	0	0	0
Math Seminar	0	0	0	0	0
Class Room Building	0	80000	80000	100000	-20000
Office Cum Principal Chamber	-320025	360000	39975	129975	-90000
Laboratory Building	-289167	0	-289167	110833	-400000
Library Building	-235610	0	-235610	134863	-370473
History Seminar	0	0	0	0	0
Sports Equipment	0	0	0	0	0
Physics Seminar(173)	0	37500	37500	37500	0
Physics Seminar(174)	0	37500	37500	37500	0
Remedial Coaching 2	125000	0	125000	125000	0
Additional Grant(Equipments) 2	1098250	0	1098250	1098250	0
Math Seminar 2	112500	37500	150000	150000	0
Physics Seminar 4	108750	36250	145000	145000	0
Remedial Non Recurring	0	50000	50000	50000	0
Books & Journal 12 th Plan Head 35	0	100000	100000	100000	0
Equipments 12 th Plan Head 35	0	100000	100000	100000	0
Sport Equipments-2	0	60000	60000	60000	0
Total	599698	898750	1498448	2378921	-880473
B Other than Grants					
1 DRDO(Physics Seminar)	0	40000	40000	40000	0
2 Canara ank(Physics Seminar)	0		0	0	0
3 Diversion of Fund from General Cash Book	0	0	0	0	0
4 Bank Interest	-39993	46499	6506	600	5906

5	Sale of Tender Paper	16640		16640	0	16640
	College Fund	730587	303502	1034089	132963	901126
	Total	707234	390001	1097235	173563	923672
	GRAND TOTAL	1306932	1288751	2595683	2552484	43199
	FOR THE YEAR 2014-15					
	UGC Grants					
	NRC	0	0	0	0	0
	Books Journal Equipments(Catch up Area)	0	0	0	0	0
	Books Journal Equipments(Backward Area)	0	0	0	0	0
	Remedial Coaching	0	0	0	0	0
	Improved Facility	0	0	0	0	0
	Educational Innovation	0	0	0	0	0
	Study Tour	0	0	0	0	0
	Maintenance Equipment)	0	0	0	0	0
	Books & Journal	0	0	0	0	0
	Equipments	0	0	0	0	0
	Initiative for Capacity Building	0	0	0	0	0
	Additional Grant(Equipments)	0	0	0	0	0
	Physics Seminar	0	0	0	0	0
	Math Seminar	0	0	0	0	0
	Class Room Building	-20000	20000	0	0	0
	Office Cum Principal Chamber	-90000	90000	0	0	0
	Laboratory Building	-400000	449028	49028	41120	7908
	Library Building	-370473	400000	29527	29527	0
	History Seminar	0	0	0	0	0
	Sports Equipment	0	0	0	0	0
	Physics Seminar(173)	0	0	0	0	0
	Physics Seminar(174)	0	0	0	0	0
	Remedial Coaching 2	0	0	0	0	0
	Additional Grant(Equipments) 2	0	0	0	0	0
	Math Seminar 2	0	0	0	0	0
	Physics Seminar 4	0	0	0	0	0
	Remedial Non Recurring	0	0	0	0	0
	Books & Journal 12 th Plan Head 35	0	0	0	0	0
	Equipments 12 th Pla Head 35	0	0	0	0	0
	Sports Equipment 2nd	0	13840	13840	13840	0
	Womens Hostel	0	3000000	3000000	2957990	42010
	MRP English	0	185000	185000		185000
	MRP Chemistry	0	300000	300000		300000

MRP Mathematics	0	260000	260000		260000
MRP Physics	0	270000	270000		270000
MRP Odia	0	57500	57500		57500
IQAC	0	300000	300000	112280	187720
Head 35 Books	0	60000	60000	60000	0
Head 35 Equipments	0	60000	60000	60000	0
GDA 35	0	818320	818320	148821	669499
GDA 31	0	284580	284580	242910	41670
Additional Grant(Equipments) 3	0	878600	878600	878600	0
Seminar Chemistry	0	120000	120000	0	120000
Seminar Economics	0	80000	80000	0	80000
Seminar Mathmetics	0	80000	80000		80000
Seminar Odia	0	96000	96000	0	96000
Total	-880473	7822868	6942395	4545088	2397307
B Other than Grants					
1 DRDO(Physics Seminar)	0	0	0	0	0
2 Canara ank(Physics Seminar)	0	0	0	0	0
3 Diversion of Fund from General Cash Book	0	0	0	0	0
4 Bank Interest	5906	142776	148682	44980	103702
5 Sale of Tender Paper	16640	4200	20840	0	20840
Refund of TDS	0	8173	8173	0	8173
College Fund	901126	0	901126	881961	19165
Total	923672	155149	1078821	926941	151880
GRAND TOTAL	43199	7978017	8021216	5472029	2549187

COMMENTS ON UTILISATION OF GRANTS :-

It would be found from the above computation that the utilization of grant was far from satisfactory. As against the availability of grant to the extent of Rs.6942395.00 a sum of Rs.4545088.00 has been utilized during the year under audit. As such the achievement on utilization of grant is about 65.4% , which implies that the pace of utilisation is absolutely low in comparison to the volume of grants received by the college during the financial year 2014-15.

Hence the principal is suggested to take effective steps to utilize unspent balance of the U.G.C grant within the stipulated time and as per the term and condition of sanction of the Grant.

IRREGULAR INVESTMENT OF UGC GRANT

On verification it is observed that a total sum of Rs 1018320.00 has been invested in Canara Bank in shape of FDR out of the available for UGC Grant which is irregular. There is no provision to invest the Govt Grant without approval from competent authority.Hence immediate action may be taken to withdraw the invested amount and merged in UGC A/C under intimation to audit. Till then Rs1018320.00 held under objection.

Details of UGC Fund invested in Bank.

Bank	FDR No	Date of Investment	Amount of Investment(In Rs)
Canara Bank	0340301000026/1	09.06.2014	818320.00
Canara Bank	0340301000026/2	09.06.2014	200000.00

PARA: 10 UTILISATION CERTIFICATE

Hindol College - 2014-2015

Sno	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	01-04-2014	0.00	4545088.00	4545088.00	1851468.00	31-03-2015	2693620.00	As per Comments
	GRAND TOTAL	0.00	4545088.00	4545088.00	1851468.00		2693620.00	

Comments :

As revealed from the records produced by the local authority the outstanding U.C for amounting Rs.21640.00 relating to the year 2011-12 has already been sent to the UGC during the year 2012-13.Hence the opening balance of outstanding amount for which UC due for submission at the beginning of the as on 1.4.2014 is taken as nil.

Details UC Submitted during the Year 2014-15			
Year	Name Of Grant	Amount	UC No /Date
2014-15	Additional Grant (Equipments)		878600201/13.03.2015
2014-15	Final Installment Class Room		2000002,Dt.29.10.2014
2014-15	Laboratory Building		44902804,Dt.29.10.2014
2014-15	Office- Cum-Principal's Chamber		9000001,Dt.29.10.2014
2014-15	Library Building		40000003,Dt.29.10.2014
2014-15	Sports infrastructure & Equipments		13840144,Dt.29.11.2014
	TOTAL		1851468

COMMENTS ON U.C.

It would be revealed from the above position that as against the outstanding UC of Rs.4545088.00, UC involving of Rs.1851468.00 has been submitted during the year 2014-15, which is absolutely tardy . It may be pointed out here that pendency of U.C. involves with the risk of losing fresh and further grants from the sanctioning authorities. Hence the principal is suggested to clear up the pending U.C. of Rs.2693620.00 in order to rid from the aforesaid complication in receipts of further and fresh grants from the UGC Authority and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - No cases of misappropriation & defalcation are found from the records, produced and verified during the year under audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 - No cases of loss of Stock & Stores are found from the records, produced and verified during the year under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - NON-MAINTENANCE OF DCB REGISTER OF FEES & FINES AND STUDENTS FUND.
<p>The DCB register of Fees & Fines has not been maintained by the college. In absence of maintenance of the said register the actual amount due for collection towards fees, and fines during the year 2014-15 could not be ascertained. As a result a comparative study could not be made to find out the less collection of fees & fine, and Students Fund .</p> <p>Hence the Principal is suggested to ensure early maintenance of the DCB register of fees and fine & students fund forthwith for better interest of the college and produce the same to next audit for verification.</p>

PARA: 14 AUDIT OF EXPENDITURE

14.1 - NON-DEDUCTION OF TDS AMOUNT.												
<p>On checking it was found from the UGC cash book that a total sum of Rs.146000.00 was paid to Sonam Tripathy. Professional, Architecture on different dates, as mentioned in table below towards consultation & drawing fee for the construction of different buildings in College. But no amount towards portion of TDS amount was deducted @ 10% from payment cost. As a result the Central Govt. sustained the loss of Rs.14600.00, which is suggested for recovery from Sri Akshaya Kumar Dash, Principal & Sri Sashi Bhusan Behera, Accountant who are held equally responsible for this</p>												
<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT(Rs)</th> <th>CASH BOOK</th> </tr> </thead> <tbody> <tr> <td>18.09.2014</td> <td>70000.00</td> <td>UGC</td> </tr> <tr> <td>05.01.2015</td> <td>50000.00</td> <td>UGC</td> </tr> <tr> <td>27.03.2015</td> <td>26000.00</td> <td>UGC</td> </tr> </tbody> </table>	DATE	AMOUNT(Rs)	CASH BOOK	18.09.2014	70000.00	UGC	05.01.2015	50000.00	UGC	27.03.2015	26000.00	UGC
DATE	AMOUNT(Rs)	CASH BOOK										
18.09.2014	70000.00	UGC										
05.01.2015	50000.00	UGC										
27.03.2015	26000.00	UGC										

TOTAL	146000.00	
TDS on Profession @ 10% of Rs 146000.00		14600.00
	TOTAL	14600.00

PARA: 15 AUDIT ON WORKS

15.1 - No irregularities are noticed from the work case records, produced & verified.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - No Separate units is functioning in the college, So Nothing is there to observe.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - No separate scheme is being operated in the college, hence nothing to be reported.

PARA: 18 MISCELLANEOUS

18.1 - POSITION OF FEES & FINES

The position of fees & fines during the period 01.04.2014 to 31.03.2015 has given below.

Outstanding Fees & Fines as on 01.04.2014	Fees & Fines collected during the Year 2014-15	Total	Fees & Fines deposited in the Year 2014-15	Fees & Fines 31.03.2015	Outstanding as on
0	82008	82008	82008	0	

The amount of Rs 82008 has deposited vide following Challan Nos

Date of Deposit	Name of the Treasury	Challan No	Amount
27.03.2015	Hindol Sub Treasury	128	82008

18.2 - POSITION OF STAFF -

The details of teaching and non-teaching staff of Hindol College, Khajuriakata as on 31.03.2015 has been furnished below :

TEACHING STAFF AS ON 31.03.2015

Sl.No	Name	Post	Date of Joining	Appointment Letter & Date
1	Akshaya Kumar Dash	Principal, Reader in Chemistry, 1st Post	13.01.1981	149/81/13.01.1981
2	Biranchi Narayan Tripathy	Lecturer in English, 1 Post	05.07.1983	1022/30.06.1983
3	Asit Kumar Jenamani	Lecturer in Odia, 2nd Post	02.01.1984	09/1984/02.01.1984
4	Binaya Narayan Sahu	Lecturer in Botany, 1st Post	25.03.1987	05(2)/87/22.02.1987
5	Debesh Nandan Rath	Lecturer in Physics	07.11.1989	5968/06.11.1989
6	Bijaya Kumar Biswal	Lecturer in History, 2nd post	25.01.1988	27/88/20.01.1988
7	Jagabandhu Nanda	Lecturer in Sanskrit, 1st Post	18.09.1989	AP/37/11.09.1989
8	Hemanta Kumar Garnaik	P.E.T	20.04.1988	33/88/11.04.1988
9	Murali Kishore Jenamani	Lecturer in Odia, 3rd Post	01.09.1989	02.89/25.08.1989
10	Shashadhar Biswal	Lecturer in Pol. Science, 2nd post	01.09.1989	3/89/25.08.1989
11	Suresh Chandra Mishra	Lecturer in Education, 2nd Post	09.02.1996	36/96/03.02.1986
12	Kumar Chandra Behera	Lecturer in Logic, 1st Post	17.01.1994	12/94(B)/15.01.1994
13	Bimal Pradhan	Lecturer in History, 3rd post	01.08.1989	01/89/25.08.1989
14	Dillip Kumar Garnaik	Lecturer in English, 3rd Post	08.08.1994	137/94/08/08/1994

15	Harmohan Sahu	Lecturer in Economics,2nd post	22.09.1992	318/92/21.09.1992
16	Jayanta Narayan Pati	Lecturer in Physics,2nd Post	19.11.1996	32/96/13.11.1996
17	Sukanta Kumar Pati	Lecturer in Chemistry,2nd Post	03.11.1993	320/93/03.11.1993
18	Kishore Kumar Prusty	Lecturer in Math,2nd post	05.08.1994	133/94/05.08.1994
19	Nirmal Chandra Panigrahi	Lecturer in Pol.Science,3rd post	05.02.1996	40/96/03.02.1996
20	Smt.Mamata Pal	Lecturer in Sanskrit,2nd Post	17.01.1994	12/94(A)15.01.1994
21	Siva Sankar Das	Lecturer in Zoology,2nd Post	20.11.1996	233/96/13.11.1996
22	Akshaya Kumar Patra	Lecturer in English,2nd post	16.10.1992	338/92/10.10.1992
23	Saroj Kumar Sahoo	Demon strator in Chemistry,1st Post	08.08.1990	130/(1)/90/31.07.1990
24	Bimal Kumar Sahu	Demon strator in Physics,1st Post	05.02.1996	40/96/03.02.1996
25	Biswaranjan Pradhan	Demon strator in Physics,2nd Post	08.08.1994	166/94/16.09.1994
26	Dillip Kumar Sahu	Demon strator in Botany,1st Post	08.08.1994	36/94/08.08.1994
27	Pandava Sahu	Demon strator in Zoology,1st Post	08.09.1994	55B/94/08.09.1994
28	Sudhansu Sekhar Mishra	Demon strator in Chemistry,2nd Post	17.12.1994	272/94/14.12.1994
29	Narmada Rath	Lecturer in Economics,3rd post	16.08.2013	232/14.08.2013
30	Upali Aparajita	Lecturer in Math,3rd post	19.08.2013	231/14.08.2013
31	Ranjita Pati	Lecturer in History	17.08.2013	230/14.08.2013
32	Smt.Subhalaxmi Dash	Lecturer in Botany,2nd Post	04.10.2010	654/01.10.2010
33	Smt.Silarani Sahoo	Lecturer in Pol.Sc.4th Post	04.10.2010	657/01.10.2010
34	Smt.Bharati Behera	Lecturer in Chemistry,3rd Post	01.11.2010	681/30.10.2010
35	Biswabhusan Pani	Lecturer in Physics,3rd Post	18.07.2011	260/(1)/16.07.2011
36	Krupasindhu Behera	Lecturer in IT,1st Post	16.03.2012	134/15.03.2012

NON TEACHING STAFF DETAILS				
Sl.No	Name	Post	Date of Joining	Appointment Letter & Date
1	Niranjan Biswal	Head Clerk	01.01.1977	17(A)/01.11.1977
2	Sudhakar Sahu	UDC	20.09.1981	82/81/15.09.1981
3	Sashibhusan Behera	LDC	21.01.1985	02/85/21.01.1985
4	Biprabara Muduli	Jr.Librarian	10.04.1982	136(B)/10.04.1982
5	Harihara Biswal	Library Attendant	16.07.1982	86/82/10.07.1982
6	Suresh Chandra Biswal	Peon	26.07.1979	77/26.07.1979
7	Akshaya Kumar Biswal	Peon	20.09.1981	83/81/15.09.1981
8	Biswanath Jenamani	Watchman	20.09.1981	84/81/15.09.1981
9	Rohit Samal	Peon	05.02.1986	12/86/03.02.1986
10	Anirudha Sahu	Peon	05.03.1986	12/86/03.02.1986
11	Kanhu Charan Biswal	Peon	06.01.1986	08/86/02.01.1986
12	Bankanidhi Jenamena	Lab Attnd in Chemistry	09.03.1986	13/83/01.03.1986
13	Sagar Pradhan	Lab Attnd in Zoology	25.03.1987	06(09)/87/22.03.1987
14	Purandar Dehury	Lab Attnd in Physics	25.03.1987	06(10)/87/22.03.1987
15	Mangaraj Praddhan	Jr.Clerk-Cum Typist	02.03.1987	06(01)/87/02.03.1987
16	Biranchi Narayan Prusty	Jr.Clerk-Cum-Cashier	02.03.1987	06(04)/87/02.03.1987
17	Mukunda Chandra Sahu	Jr.Clerk	10.03.1987	04(2)/87/13.03.1987
18	Nilakantha Jenamani	Peon	10.03.1986	13/86(D)/01.03.1986
19	Ajati Behera	Gardner	25.03.1987	06(2)87/22.03.1987
20	Tripurari Behera	Lab Attnd in Chemistry	05.02.1996	38/96(A)/03.02.1996
21	Satyabhama Sahu	Lab Attnd in Physics	12.07.2010	506/09.07.2010
22	Smt.Jinu Biswal	Lab Attnd in Botany	30.05.2011	203/11/25.05.2011
23	Jitendra Biswal	Lab Attnd in Zoology	30.05.2011	202/25.05.2011
24	Smt.Kaberi Sahu	Peon	30.05.2011	204/25.05.2011
25	Smt.Suprava Biswal	Lady Attndendant	01.07.2011	244/29.06.2011
26	Akshaya Kumar Naik	Watchman	05.10.2010	658/01.10.2010
27	Tuna Gochhayat	Sweeper	22.02.2012	85(1)/17.02.2012
28	Geli Gochhayat	Sweeper	01.11.2005	77/25.10.2005
29	Chandrakanta Sahu	Data Entry Operator	02.01.2010	287/24/12/2009
30	Pabitra Behera	Library Attendant	01.11.2011	400/28.10.2011

18.3 - STUDENTS STRENGTH FOR THE YEAR 2014-15

POSITION OF STUDENTS FOR THE YEAR 2014-15										
STUDENT S STRENGTH FOR	Stream	Sanct ioned	15% Extensi on	Total Sanctio ned	GENERAL	SC	ST	GRAND TOTAL	DIFF	REMARKS

THE YEAR 2014-15					Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total		
1	1st Yr Arts +2	256	50	306	130	108	238	30	35	65	2	1	3	162	144	306	0	Within Sanctioned Limit
2	2nd Yr Arts +2	256	38	294	126	124	250	22	18	40	3	1	4	151	143	294	0	Within Sanctioned Limit
3	1st Yr Sc +2	128	25	153	85	36	121	2	1	3	0	0	0	87	37	124	29	Within Sanctioned Limit
4	2nd Yr Sc +2	128	19	147	71	45	116	7	6	13	0	0	0	78	51	129	18	Within Sanctioned Limit
5	1st Yr Arts +3	128	25	153	53	81	134	10	6	16	3	0	3	66	87	153	0	Within Sanctioned Limit
6	2nd Yr Arts +3	128	19	147	44	71	115	15	14	29	2	1	3	61	86	147	0	Within Sanctioned Limit
7	3rd Yr Arts +3	128	0	128	31	77	108	9	11	20	0	0	0	40	88	128	0	Within Sanctioned Limit
8	1st Yr Sc +3	96	19	115	45	54	99	9	2	11	1	1	2	55	57	112	3	Within Sanctioned Limit
9	2nd Yr Sc +3	96	14	110	51	48	99	6	3	9	1	0	1	58	51	109	1	Within Sanctioned Limit
10	3rd Yr Sc +3	96	0	96	46	32	78	6	1	7	0	0	0	52	33	85	11	Within Sanctioned Limit
	TOTAL	1440	209	1649	682	676	1358	116	97	213	12	4	16	810	777	1587		

18.4 -

DP SALARY STATEMENT FOR THE PERIOD 2014-15 (+2 & +3 STREAM)

Sl.No	Name & Designation	Period	Pay+GP	DA	Arrear	Total	Deduction	Net Payment	
1	Akshaya	3/14 to 2/15		688760	732406		1421166	334270	1086896

	KumarDash, Principal								
2	Dr.Akshaya Kumar Mohapatra		117660	129426	454316	701402	101320		600082
3	Biranchi Narayan Tripathy, Lect in English	3/14 to 2/15	330300	260158		590458	124220		466238
4	Dr.Asit Kumar Jenamani, Lect in Odia	3/14 to 2/15	323880	344382		668262	112370		555892
5	Binaya Narayan Sahu, Lect in Botany	3/14 to 2/15	312120	331900		644020	142860		501160
6	Bijaya Kumar Biswal, Lecturer in History	3/14 to 2/15	312120	331900		644020	106860		537160
7	Ashok Kumar Sahoo, Lecturer in Physics		311850	355299		667149	115270		551879
8	Debesh Nandan Rath, Lecturer in Physics(Transfer)	3/14 to 2/15	103520	108696		212216	28800		183416
9	Jagabandhu Nanda, Lecturer in Sanskrit	3/14 to 2/15	306150	325532		631682	105000		526682
10	Niranjan Biswal, Head Clerk		249400	265446		514846	75820		439026
11	Hemanta Kumar Garnaik, P.E.T		249280	265076	451704	966060	160030		806030
12	Biprabara Muduli, Jr. Librarian		156000	165192	753944	1075136	200630		874506
13	Sudhakar Sahu, UDC	3/14 to 2/15	179340	190704		370044	26500		343544
14	Sashibhusan Behera, LDC	3/14 to 2/15	140070	148936		289006	73500		215506

15	Harihara Biswal, Library Attendant	3/14 to 2/15	119400	120828	240228	37500	202728
16	Bankanidhi Jenamena, Lab Attnd in Chemistry	3/14 to 2/15	119400	120828	240228	49500	190728
17	Purandar Dehury, Lab Attnd in Physics	3/14 to 2/15	119400	120828	240228	37500	202728
18	Sagar Pradhan, Lab Attnd in Zoology	3/14 to 2/15	119400	120828	240228	49500	190728
19	Suresh Chandra Biswal, Peon	3/14 to 2/15	109760	111074	220834	25500	195334
20	Akshaya Kumar Biswal, Peon	3/14 to 2/15	109760	111074	220834	37500	183334
21	Biswanath Jenamani, Watchman	3/14 to 2/15	109760	111074	220834	37500	183334
22	Kanhu Charan Biswal, Peon	3/14 to 2/15	109760	111074	220834	25500	195334
23	Rohit Kanhu Samal, Peon	3/14 to 2/15	109760	111074	220834	31500	189334
24	Kanhu Charan Biswal, Peon	3/14 to 2/15	109760	111074	220834	37500	183334
						Total	9604933

BLOCK GRANT STAFF SALARY STATEMENT +2 & +3 STATEMENT

Sl.No	Name & Designation	Periods	Pay Per Month	No.of Month/Days /Times	Total
1	Murali Kishore Jenamani Odia Lect in	03/14 to 02/15	16005	14	224070
2	Shashadhar Biswal, Lecturer in Pol.Science	03/14 to 02/15	16005	14	224070

3	Suresh Chandra Mishra, Lecturer in Education	03/14 to 02/15	16005	14	224070
4	Kumar Chandra Behera, Lecturer in Logic	03/14 to 02/15	16005	14	224070
5	Bimal Pradhan, Lecturer in History	03/14 to 02/15	16005	14	224070
6	Dillip Kumar Garnaik, Lecturer in English	03/14 to 02/15	16005	14	224070
7	Harmohan Sahu, Lecturer in Economics	03/14 to 02/15	16005	14	224070
8	Jayanta Narayan Pati, Lecturer in Physics	03/14 to 02/15	16005	14	224070
9	Sukanta Kumar Pati, Lecturer in Chemistry	03/14 to 02/15	16005	14	224070
10	Kishore Kumar Prusty, Lecturer in Math	03/14 to 02/15	16005	14	224070
11	Nirmal Chandra Panigrahi, Lecturer in Pol. Science	03/14 to 02/15	16005	14	224070
12	Smt. Mamata Pal, Lecturer in Sanskrit	03/14 to 02/15	16005	14	224070
13	Siva Sankar Das, Lecturer in Zoology	03/14 to 02/15	16005	14	224070
14	Akshaya Kumar Patra, Lecturer in English	03/14 to 02/15	16005	14	224070
15	Saroj Kumar Sahoo, Demon strator in Chemistry	03/14 to 02/15	15545	14	217630
16	Bimal Kumar Sahu, Demon strator in Physics	03/14 to 02/15	15545	14	217630
17	Biswaranjan Pradhan, Demon strator in Physics,	03/14 to 02/15	15545	14	217630
18	Dillip Kumar Sahu, Demon strator in Botany	03/14 to 02/15	15545	14	217630
19	Pandava Sahu, Demon strator in Zoology	03/14 to 02/15	15545	14	217630

20	Sudhansu Sekhar Mishra, Demonstrator in Chemistry	03/14 to 02/15	15545	14	217630
21	Mangaraj Praddhan, Jr. Clerk-Cum Typist	03/14 to 02/15	8250	14	115500
22	Biranchi Narayan Prusty, Jr, Clerk-Cum-Cashier	03/14 to 02/15	8250	14	115500
23	Mukunda Chandra Sahu, Jr. Clerk	03/14 to 02/15	8250	14	115500
24	Tripurari Behera, Lab Attnd in Chemistry	03/14 to 02/15	7080	14	99120
25	Nilakantha Jenamani, Peon	03/14 to 02/15	6680	14	93520
26	Ajati Behera, Gardner	03/14 to 02/15	6680	14	93520
			Total Rs		5075420

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

19.1 - EPF OF STAFF.

EPF from the salary of staffs has been deducted and deposited properly. The details of deposit of EPF has been given in the following table

EPF	Challan No	For the month	Amount(Rs)
01.05.2014	140500068000001	Jan-14	21483
01.05.2014	140500068000002	Feb-14	21483
01.05.2014	140500068000003	Mar-14	21483
08.05.2014	140500068000011	Apr-14	21483
11.06.2014	140600068000025	May-14	21483
11.07.2014	140700068000019	Jun-14	21483
10.09.2014	140904856000000	Jul-14	21483
15.09.2014	140804856000002	Aug-14	21483
14.10.2014	141004856000006	Sep-14	46980
18.11.2014	141104856000001	Oct-14	46980
12.12.2014	141204856000003	Nov-14	46980
14.01.2014	150104856000002	Dec-14	46980
10.02.2015	150204856000002	Jan-15	46980

11.03.2015	150304856000001	Feb-15	46980
		TOTAL	453744

19.2 - POSITION OF BANISHREE SCHOLARSHIP.

During our verification we found the following amount has been received towards Banishree Scholarship and the same has been disbursed to the beneficiary in due time.

Sl.No.	Name of Scholarship	OB	Receipt	Total	Disbursed	Balance
1	Banishree Scholarship (Handicapped)	0	15000	15000	15000	0

PARA: 20 RESULT OF AUDIT

20.1 - GENERAL REMARKS

The state of maintenance of records and registers of this college is far from satisfactory , which needs further improvement . The Principal is advised to maintain the records and registers properly as prescribed in OGFR , OTC & OAEIAP Rules-1985 for better interest of the college.

20.2 - RESULT OF AUDIT.

As a result of this audit a sum of Rs.1032920.00 is held under objection, which includes Rs.14600.00 suggested for recovery.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	9.1	0.00	1018320.00	0.00	0.00	0.00	
2	14.1	14600.00	14600.00	0.00	0.00	0.00	
Total		14600.00	1032920.00	0.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Hindol College for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
				Total	