

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College,General

Audit Report No : 207775/AR/2016-2017-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Hindol College, Khajuriakota
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	AKSHAY KUMAR DASH. FROM 01.04.2015 TO 31.03.2016
	Name of the Local Authority at the time of Audit :	AKSHAY KUMAR DASH
4	Duration of Audit :	23-07-2016 To 16-09-2016 (Mandays Consumed :-)
5	Name of the Auditors :	M/S. SAMAL & ASSOCIATES 322789E - Lead Auditor
6	Name of the Reviewing Officer :	KAILASH CH. MOHARANA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	06-10-2016
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 :	07-10-2016

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Measurement Books	23.08.2016 after transaction	NIL	NIL		
2	Miscellaneous Receipt Books	23.08.2016 after transaction	1	1	Page No-259	
3	ServicePostage Stamps	22.08.2016 after transaction	354	354	Page No-21	
4	Others					
5	Admission register	23.08.2016 after transaction	17	17	Page No-18	
6	TCForm	23.08.2016 after transaction	4	4	Page No-47	
7	Admission Form	23.08.2016 after transaction	536	536	Page no-4	
8	Cash Book	23.08.2016 after transaction	2	2		
9	General Receipt Book	23.08.2016 after transaction	35	35	Page No-259	
10	Daily collection register	23.08.2016 after transaction	13	13	Page no-63	
11	Donation Receipt book	23.08.2016 after transaction	444	444	Page no-68	
12	Cash in hand	22.08.2016 after transaction	2020	2020	for page no refer to comments.	

Comments

A.	Physical Verification Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
	Cash Book (+2)	22.08.2016 after transaction	1,910.00	1,910.00	28	-
	Cash Book (+3)	22.08.2016 after transaction	110.00	110.00	119	-
	UGC Cash Book	22.08.2016 after transaction	NIL	NIL	23	-
	SAMS Cash Book (+2)	22.08.2016 after transaction	NIL	NIL	123	-
	SAMS Cash Book (+3)	22.08.2016 after transaction	NIL	NIL	10	-
	Vocational Cash Book	22.08.2016 after transaction	NIL	NIL	83	-
	Total		2,020.00	2,020.00		-

Non-conduction of Physical verification by the Principal.

As per S.R.-37(i) of the OTC Vol-I at the end of each month the Principal, being the D.D.O of the college shall verify cash balance available in the College chest with reference to the balance, as shown in the cash book and shall record the result thereof with signed and dated certificate to that effect. But during verification of cash book it was revealed that no such provision was observed by the Principal. timely, even at least once through the financial year 2015-16.As a result the very purpose of enactment of this Rule is being violated. The Principal is however advised to emphasis the matter and suggested to verify the cash balance timely in order to restrict the misutilisation anddefalcation ofcash in future.

PARA: 3 LIST OF VERIFIED RECORDS

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

Comments

1. Besides the above, the following records have been maintained by the college:

1. Postage Register.
2. UGC Cash book.
- 3.Examination Cash Book
4. SAMS Cash Book
5. service Books

Besides the registers it is advised to maintain the following Registers.

1. Scholarship Register.
2. Asset register.
3. DCB Register of student Fund.
4. Admission Refund register.

During our verification it is revealed that Construction cash book has not been maintained. We therefore suggest the local authority to maintain proper records of construction of materials and expenses incurred relating to construction in a register.

PARA: 4 FINANCIAL POSITION

Hindol College, Khajuriakota - 2015-2016

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 cash book	01-04-2015	3693755.41	24095614.00	27789369.41	23322658.00	31-03-2016	4466711.41	31-03-2016	4466711.41	0.00	
2	UGC Cash Book	01-04-2015	2549187.00	330016.00	2879203.00	2010940.00	31-03-2016	868263.00	31-03-2016	868263.00	0.00	
3	Vocational cash book	01-04-2015	164700.34	75865.00	240565.34	70060.50	31-03-2016	170504.84	31-03-2016	170504.84	0.00	
4	NSS Cash book	01-04-2015	11749.00	409.00	12158.00	2468.00	31-03-2016	9690.00	31-03-2016	9690.00	0.00	
5	SAMS Cash book (+2)	01-04-2015	237009.00	133145.00	370154.00	218956.00	31-03-2016	151198.00	31-03-2016	151198.00	0.00	
6	SAMS Cash book (+3)	01-04-2015	162043.00	103775.00	265818.00	92806.00	31-03-2016	173012.00	31-03-2016	173012.00	0.00	
	GRAND TOTAL		6818443.75	24738824.00	31557267.75	25717888.50		5839379.25		5839379.25	0.00	

Comments

DETAILS OF CLOSING BALANCE OF CASH AS ON 31.03.201						
SL No.	Types Of Cash book	In Cash	In Bank	In FDR	Total	
1	General Cash Book		3,978,475.41	488,236.00	4,466,711.41	
2	UGC Cash Book		868,263.00		868,263.00	
3	Vocational Cash Book		170,504.84		170,504.84	
4	NSS cash Book		9,690.00		9,690.00	
5	SAMS Cash Book (+2)		151,198.00		151,198.00	
6	SAMS Cash Book (+3)		173,012.00		173,012.00	
	Total		5,351,143.25	488,236.00	5,839,379.25	

The head-wise receipts and expenditure of the College for the year 2015-16 are furnished in table below.

Statement showing the details of Receipt and expenditure in respect of Hindol College, Khajuriakota for the year 2015-16						
SL No.	Head of accounts	Opening Balance as on 01.04.2015	Receipt during the Year 2015-16	Total	Expenditure during the year 2015-16	Closing balance as on 31.03.2016
1	2	3	4	5	6	7
I	GRANTS (RECURRING)					
	1. Govt. Grants					
	Salary Non plan	-	6,141,412.00	6,141,412.00	6,141,412.00	-
	Transferred from state plan					
	Non Plan		1,176,378.00	1,176,378.00	1,176,378.00	-
	Block Grant		5,147,886.00	5,147,886.00	5,147,886.00	-
	Total	-	12,465,676.00	12,465,676.00	12,465,676.00	-
II	GRANTS (NON RECURRING)					
	Infrastructure grant from DHE	500,000.00		500,000.00	794,873.00	(294,873.00)
	Self Deffence	-	45,000.00	45,000.00	45,000.00	-
	Active Citizen.	-	39,000.00	39,000.00	39,000.00	-
	Seminar Grant from DRDA	-	70,000.00	70,000.00	75,000.00	(5,000.00)

	Total	500,000.00	154,000.00	654,000.00	953,873.00	(299,873.00)
III	2. U. G. C. Grants					
	Laboratory Building	7,908.00	-	7,908.00	-	7,908.00
	Womens Hostel	42,010.00	-	42,010.00	-	42,010.00
	MRP English	185,000.00	-	185,000.00	185,000.00	-
	MRP Chemistry	300,000.00	-	300,000.00	300,000.00	-
	MRP Mathematics	260,000.00	-	260,000.00	260,000.00	-
	MRP Physics	270,000.00	-	270,000.00	270,000.00	-
	MRP Odia	57,500.00	-	57,500.00	-	57,500.00
	MRP Humanities and Social science		36,000.00	36,000.00	-	36,000.00
	IQAC	187,720.00	-	187,720.00	-	187,720.00
	GDA 35	669,499.00	-	669,499.00	-	669,499.00
	Gda 31	41,670.00	-	41,670.00	-	41,670.00
	Seminar Chemistry	120,000.00	-	120,000.00	150,000.00	(30,000.00)
	Seminar Economics	80,000.00	-	80,000.00	100,000.00	(20,000.00)
	Seminar Mathematics	80,000.00	-	80,000.00	100,000.00	(20,000.00)
	Seminar Odia	96,000.00	-	96,000.00	-	96,000.00
	Total	2,397,307.00	36,000.00	2,433,307.00	1,365,000.00	1,068,307.00
IV	3. OTHER THAN GRANTS					
	NAAC		151,618.00	151,618.00	-	151,618.00
	Redcross		4,000.00	4,000.00	-	4,000.00
	GPF advance to staff(GPF withdrawn)		2,951,656.00	2,951,656.00	2,951,656.00	-
	CHSE center advance	35,470.00	-	35,470.00	-	35,470.00
	GIS		170,000.00	170,000.00	175,000.00	(5,000.00)
	Provisional Pension		1,401,285.00	1,401,285.00	1,401,285.00	-
	Total	35,470.00	4,678,559.00	4,714,029.00	4,527,941.00	186,088.00
V	INTERNAL SOURCES					
A	Fees & Fines					
	Fees & Fines (Depositible)		89,163.00	89,163.00	89,163.00	-
	Total	-	89,163.00	89,163.00	89,163.00	-
B	Student Funds					
1	CHSE & UNIVERSITY EXAM FEE		734,400.00	734,400.00	685,705.00	48,695.00
	CHSE CERTIFICATE	72,362.00	46,160.00	118,522.00	75,097.00	43,425.00
	NSS	29,120.00	12,810.00	41,930.00	16,813.50	25,116.50
	EMH	-4,575.00		(4,575.00)		(4,575.00)
	RECOGNISATION FEES	50,550.00	56,630.00	107,180.00	45,600.00	61,580.00
	REDG FEES	-118,819.00	41,390.00	(77,429.00)	199,291.00	(276,720.00)
	AFF FEE	41,380.00	53,740.00	95,120.00	30,148.00	64,972.00
	ACADEMIC FEE	43,260.00	30,130.00	73,390.00		73,390.00
	EXT MORAL FEE	30,880.00	8,025.00	38,905.00		38,905.00
	SCOUT FEES	7,730.00	16,050.00	23,780.00		23,780.00
	NCC FEES	15,460.00	24,075.00	39,535.00	28,560.00	10,975.00
	REFUND OF ADMISSION	2,270.00		2,270.00	274,569.00	(272,299.00)
	STUDENT AID FUND	-156,700.00	16,050.00	(140,650.00)		(140,650.00)
	SYLLABUS FEES	15,460.00	32,370.00	47,830.00		47,830.00
	COLLEGE EXAM FEES	3,578.00	64,200.00	67,778.00	38,000.00	29,778.00
	SSG/SSW	61,840.00	16,050.00	77,890.00		77,890.00
	PSA	15,460.00	32,100.00	47,560.00		47,560.00
	CDC	30,920.00		30,920.00	25,500.00	5,420.00
	COLLEGE MAGAZINE	-3,460.00	48,150.00	44,690.00		44,690.00
	COLLEGE COMMON ROOM	15,580.00	24,075.00	39,655.00		39,655.00
	ABSTRACT OF ATTENDANCE	23,190.00	16,050.00	39,240.00		39,240.00
	COLLEGE CALANDER	15,460.00	32,100.00	47,560.00		47,560.00

	GAMES & SPORTS	-4,400.00	184,660.00	180,260.00	118,007.00	62,253.00
	DSA	78,209.00	24,075.00	102,284.00		102,284.00
	ART & LITERATURE	23,190.00	34,630.00	57,820.00	4,310.00	53,510.00
	DRAMA,DANCE & MUSIC	30,920.00	48,150.00	79,070.00		79,070.00
	COLLEGE UNION	20,229.00	64,200.00	84,429.00		84,429.00
	IDENTITY/LIBRARY CARD	61,840.00	7,650.00	69,490.00		69,490.00
	DEVELOPMENT	773,406.00	4,367,632.00	5,141,038.00	3,055,741.00	2,085,297.00
	LIBRARY FEE	-91,717.50	80,250.00	(11,467.50)	9,202.00	(20,669.50)
	MEDICAL FEE	63,699.00	8,025.00	71,724.00		71,724.00
	SCIENCE SOCIETY	7,730.00	5,950.00	13,680.00		13,680.00
	LABORATORY	5,640.00	51,820.00	57,460.00	63,575.00	(6,115.00)
	F & B MAINTENANCE	-3,305.00	48,150.00	44,845.00		44,845.00
	FACULTY FEE	46,380.00	16,050.00	62,430.00		62,430.00
	RED CROSS	15,460.00	20,380.00	35,840.00		35,840.00
	LCM	14,820.00	22,950.00	37,770.00		37,770.00
	PUJA	22,950.00	24,075.00	47,025.00	22,078.00	24,947.00
	LAB C MONEY	23,190.00	23,550.00	46,740.00		46,740.00
	C.D.C.F	22,151.00		22,151.00		22,151.00
	E.M.H		78,600.00	78,600.00		78,600.00
	Total	1,301,337.50	6,415,352.00	7,716,689.50	4,692,196.50	3,024,493.00
VI	MISCELANEOUS			-		-
	Diversion of fund from General Cash book	-	158,100.00	158,100.00	158,100.00	-
	Bank Interest (UGC)	103,702.00	109,010.00	212,712.00	137.00	212,575.00
	Sale of Tander Paper	20,840.00	25,200.00	46,040.00	-	46,040.00
	Refund of TDS	8,173.00	1,706.00	9,879.00	-	9,879.00
	College Development Funds	1775641.82	16600.00	1792241.82	1041934.50	750307.32
	Savings Bank & FDR Interest (General)	99,511.09	237,636.00	337,147.09	2,866.00	334,281.09
	Audit Recovery	960.00	38,628.00	39,588.00	36,711.00	2,877.00
	Total	2,008,827.91	586,880.00	2,595,707.91	1239748.50	1355959.41
	SAMS Cash Book (+2)	237,009.00	133,145.00	370,154.00	218,956.00	151,198.00
	SAMS Cash Book (+3)	162,043.00	103,775.00	265,818.00	92,806.00	173,012.00
	NSS Cash Book	11,749.00	409.00	12,158.00	2,468.00	9,690.00
	Vocational Cash book	164,700.34	75,865.00	240,565.34	72,560.50	168,004.84
	Total	575501.34	313194.00	888695.34	384290.50	504404.84
	Grand Total	6,818,443.75	24,738,824.00	31,557,267.75	25,717,888.50	5,839,379.25

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

Hindol College, Khajuriakota - 2015-2016

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	All Banks		01-04-2015	5770445.05	31-03-2016	5351143.05	419302.00	Details of all bank accounts as given in comments.
	GRAND TOTAL			5770445.05		5351143.05	419302.00	

Reconciliation

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

HINDOL COLLEGE, KHAJURIAKATA FOR THE YEAR 2015-2016								
S L No	Name of The Bank		Account No.	Account Type	Closing Balance in Pass Book As on 31.03.2016 (In Rs.)	Closing Balance in Bank as mentioned in Cash Book	Difference	Bank Book as on date
1	SBI,KHAJURIAKATA	General Cash Book	11624705025	Current	662,869.75	256,213.75	406,656.00	
2	SBI,DHENKANALA		10993971115	Savings	56,964.00	56,964.00	-	
3	SBI KHAJURIAKATA		11624706200	Savings	2,493,260.58	2,490,214.58	3,046.00	
4	SBI KHAJURIAKATA ,CHCE		11624706222	Savings	77,806.00	77,806.00	-	
5	SBI,KHAJURIAKATA ,YRC		34484959654	Savings	40,115.00	40,115.00	-	
6	CANARA ,HINDOL		340101002705	Savings	829,076.88	829,076.88	-	
7	PNB,SATAMILE		100034282	Savings	196,353.00	196,353.00	-	
8	ANDHRA,ANGUL		70401100004471	Savings	25,732.00	25,732.00	-	
9	SBI,KHAJURIAKATA		35658676606	Current	5,000.00	5,000.00	-	
10	SBI KHAJURIAKATA		356586770207	Savings	1,000.00	1,000.00	-	
	Total				4,388,177.21	3,978,475.21	409,702.00	
11	CANARA HINDOL	UGC Cash Book	340101012408	Savings	868,263.00	868,263.00	-	28.03.2016
12	SBI KHAJURIAKATA	NSS Cash Book	11624706211	Savings	9,690.00	9,690.00	-	
13	SBI,KHJURIAKATA	Vocational Cash Book	11624708117	Savings	170,504.84	170,504.84	-	
14	SBI KHAJURIAKATA	SAMS Cash Book +2	31241562986	Savings	160,798.00	151,198.00	9,600.00	
15	SBI KHAJURIAKATA	SAMS Cash Book +3	31083402602		173,012.00	173,012.00	-	
	Grand Total				5,770,445.05	5,351,143.05	419,302.00	

Bank Reconciliation Statement as on 31.03.2016 of General Cash Book

Balance as per Cash Book as on			3,978,475.41
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31.03.2016			
Add Cheque issued but not cleared in bank			
SBI Account No-11624705025			
31.03.2016 Ch-071725	406,656.00		
SBI Account No-11624706200			
31.03.2016 Ch-194222	3,046.00		409,702.00
Balance as per Pass Book			4,388,177.41
Bank Reconciliation Statement as on 31.03.2016 of SAMS CASH BOOK (+2)			
Balance as per Cash Book as on 31.03.2016			151,198.00
SBI BANK KHAJURIAKATA -31241562986			
Add:			
Cheque issued but not cleared in bank			
31.03.2016 vide cheque no-690677			9,600.00
Balance as per Pass Book Book			160,798.00

PARA: 6 STOCK POSITION

Hindol College, Khajuriakota - 2015-2016

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Library Books	10808	38		10846.00	10846	The figures as per the library stock register maintained at the library as on 31.03.2016 vide page no-21
2	Sports Items	117	13		130.00	130	Sports items as per stock register. Details as given in comments.
3	Asset stock	739	38		777.00	777	Assets stocks as per stock register. Details as given in comments.

Comments

During the verification of Stock and stores of different department of college, they have not been maintained the register properly. We found that the stocks are issued to different departments but the same has not been maintained or recorded in stock register in issue column. Besides the following irregularity noticed in maintenance of stock register:

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, fixture and requirements etc. should be maintained in a registers in form-6 and a separate page shall be allotted to each article of the stock for record of its transactions in respect of receipts, 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-1.

We observed that no dead stock register has been maintained by the college for 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 and stores of the college and compliance reported to audit.

However the stock position of different articles acquired as on 31.03.2016 is furnished in table below.

Details of Library Stock as on 31.03.2016						
Deion	OB as on 01.04.2015	Receipt During the year	Total	Damage during the year 2015-16	Lost during the year 2015-16	Closing balance as on 31.03.2016
UGC	2608	0	2608	0	0	2608
GENERAL	8200	38	8238	0	0	8238
Total	10808	38	10846	0	0	10846
General Stock						
ITEMS	OB as on 01.04.2015	Receipt During the year	Total	Damage during the year 2015-16	Lost during the year 2015-16	Closing balance as on 31.03.2016
Iron Bench cum Desks	249	32	281	0	0	281
Wooden Bench cum Desks	12	0	12	0	0	12
Table & practical Table	72	6	78	0	0	78
Iron Racks	24	0	24	0	0	24
Computers	22	0	22	0	0	22
Printers	5	0	5	0	0	5
Iron chairs	54	0	54	0	0	54
Plastic Chairs	46	0	46	0	0	46
Cain Chairs	8	0	8	0	0	8
Steel Almirah	50	0	50	0	0	50
Fan	53	0	53	0	0	53
Xerox Machine	3	0	3	0	0	3
Total (A)	598	38	636	0	0	636
UGC GENERAL						

STOCK						
ITEMS	OB as on 01.04.2015	Receipt During the year	Total	Damage during the year 2015-16	Lost during the year 2015-16	Closing balance as on 31.03.2016
Steel Almirah	4		4	0	0	4
Steel Table	1		1	0	0	1
Computer System	5		5	0	0	5
Printer	9		9	0	0	9
Modem	1		1	0	0	1
Monitor	3		3	0	0	3
Computer Table	3		3	0	0	3
UPS	5		5	0	0	5
Photo Copier	1		1	0	0	1
Fax Machine	2		2	0	0	2
Steel Rack	16		16	0	0	16
Ahuja Amplifare Set	2		2	0	0	2
Genset	2		2	0	0	2
Xerox	5		5	0	0	5
DVD Player	1		1	0	0	1
Refregerator	5		5	0	0	5
Inverter	11		11	0	0	11
Laptop	4		4	0	0	4
Digital Camera	1		1	0	0	1
Colour Printer	2		2	0	0	2
Scanner	3		3	0	0	3
Handy Cam	1		1	0	0	1
Projector Screen	6		6	0	0	6
Pen Drive	4		4	0	0	4
TV	2		2	0	0	2
Lab Table	6		6	0	0	6
Computer Table	22		22	0	0	22
Computer	4		4	0	0	4
Water Cooler	1		1	0	0	1
Stabilizer	7		7	0	0	7
Water Purifier	2		2	0	0	2
Total (B)	141	0	141	0	0	141
Grand Total (A+B)	739	38	777	0	0	777
SPORTS STOCK (UGC)						
ITEMS	OB as on 01.04.2015	Receipt During the year	Total	Damage during the year 2015-16	Lost during the year 2015-16	Closing balance as on 31.03.2016
Football Goal Post complete set	1		1	0	0	1
6 Station Home Gym	1		1	0	0	1
Javelline (Men)	3		3	0	0	3
Javelline (women)	3		3	0	0	3
Weighting Machine	1		1	0	0	1
Total (A)	9	0	9	0	0	9
Sports Stock (General)						
ITEMS	OB as on 01.04.2015	Receipt During the year	Total	Damage during the year 2015-16	Lost during the year 2015-16	Closing balance as on 31.03.2016
Abdomen Guard	3	0	3	0	0	3
White Dress	0	13	13	0	0	13
CRICKET BAT	4	0	4	0	0	4
BATTING PAD	4	0	4	0	0	4
HELMET	2	0	2	0	0	2
THIGH GUARD	2	0	2	0	0	2
BATTING GLOVES	5	0	5	0	0	5
KEEPING GLOVES	2	0	2	0	0	2
VICKY BALL (CRICKET)	7	0	7	0	0	7
WHISTLE	1	0	1	0	0	1
VOLLY BALL	4	0	4	0	0	4
VOLLY NET	1	0	1	0	0	1

STUMP	7	0	7	0	0	7
CHINIES CHECKER	1	0	1	0	0	1
HIGH JUMP STAND	1	0	1	0	0	1
MEASURING TAPE	3	0	3	0	0	3
UMBRELLA	3	0	3	0	0	3
HIGH JUMP CROSS BAR	1	0	1	0	0	1
DISCUS (BIG)	6	0	6	0	0	6
DISCUS (SMALL)	6	0	6	0	0	6
JAVELIN(LONG)	9	0	9	0	0	9
JAVELIN(SHORT)	15	0	15	0	0	15
VOLLEY BALL (JERSI)	12	0	12	0	0	12
SHOT PUT(8 pound)	4	0	4	0	0	4
SHOT PUT(12 pound)	4	0	4	0	0	4
SHOT PUT(16 pound)	1	0	1	0	0	1
Total (B)	108	13	121	0	0	121
Grand Total (A+B)	117	13	130	0	0	130

Non-Conduction of Physical verification of Stock & Stores.

The Physical Verification of stock and stores of the College was not conducted by the principal as required under 119 of OGFR and Article 203 of Education Code. It may point out here that in absence of physical verification of stock there is possibility of misutilisation and defalcation of stock & store at every stage .

Hence the Principal is advised to conduct half early physical verification of stock & store of the college as per the above provision forthwith and result thereof should be recorded on stock register.

PARA: 7 INVESTMENT

Hindol College, Khajuriakota - 2015-2016

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	01-04-2015	488236.00	0.00	488236.00	0.00	31-03-2016	488236.00	31-03-2016	488236.00	0.00	DETAILS HAS BEEN IN COMMENTS
2	01-04-2015	1018320.00	1018320.00	0.00	0.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
	GRAND TOTAL	1506556.00	1018320.00	488236.00	0.00		488236.00		488236.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Non-maintenance of Investment Register.

During the course of audit it was found that a total sum of Rs.488236.00 has been kept in various banks in shape of TDR/FDR and most of invested amounts are pledged in favour of the Registrar, Utkal University & Secretary CHSE (O),but no investment register has been yet maintained by the college to watch its future recurrence. Hence the principal is suggested to ensure the Investment register as early as possible for better interest of the college and compliance reported to audit.

The details of investments along with their standing value as on 31.3.2016 are furnished in table below.

DETAILS OF INVESTMENT AS ON 31.03.2016								
SI No.	Name of the Bank	Account Number	Amount Deposit	Rate of interest	Date of Investment	Date of Maturity	Maturity Value	Remarks
1	Canara Bank, Hindol	340301000001	100,000.00	9.50	20.11.2008	20.11.2016		Pledged to Register Utkal University
2	Canara Bank, Hindol	34030100000033	25,000.00	9.05	07.06.2014	07.06.2024		Pledged to Secretary CHSE(O)
3	State Bank of India, Khajuriakata	11624796557	100,000.00	8.75	13.09.2013	13.09.2023		Pledged to Register Utkal University
4	State Bank of India, Khajuriakata	11624799401	228,236.00	8.75	13.04.2011	13.04.2019	456,155.00	Pledged to Secretary CHSE(O)
5	State Bank of India, Khajuriakata	30913500786	25,000.00	7.50	06.10.2009	06.10.2019	52,559.00	Pledged to Register Utkal University
6	Andhra Bank, Angul	34195	10,000.00		18.06.2001	-		Pledged to Long term Deposit
			488,236.00					

PARA: 8 ADVANCE

Hindol College, Khajuriakota - 2015-2016

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	01-04-2015	General cash book	79000.00	333200.00	412200.00	252200.00	31-03-2016	160000.00	31-03-2016	160000.00	0.00	
2	01-04-2015	Vocational cash Book	2500.00	0.00	2500.00	2500.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
3	01-04-2015	UGC Cash Book	1015000.00	469500.00	1484500.00	1295000.00	31-03-2016	189500.00	31-03-2016	189500.00	0.00	
GRAND TOTAL			1096500.00	802700.00	1899200.00	1549700.00		349500.00		349500.00	0.00	

Comments :

Details of outstanding Advances less than one year in General Cash Book as on 31.03.2016:

SI No.	Name	Designation	Purpose	Date of Advance	Advance outstanding as on 01.04.2015	Advance paid During the year 2015-16	Voucher No.	Date of Advance Recovery	Recovery Amount	Recovery Voucher No.	Outstanding as on 31.03.2016
1	Bimal Pradhan	Lecturer in History	+3 1st year exam - 2014 Centre	21.04.2014	25,000.00		2	19.08.2015	25,000.00	56.00	-
2	Dillip Kumar Garnaik	Lecturer in English	+3 Final Degree Exam-2015 Centre	02.03.2015	15,000.00		327	23.02.2016	15,000.00	244.00	-
3	Jayanta Narayan Pati	Lecturer in Physics	+3 Pre Degree Exam-2015 Centre	21.03.2015	20,000.00		342	23.02.2016	20,000.00	245.00	-
4	Biranchi Narayan Tripathi	Lecturer in English	A.H.S. Examination - 2015 Centre	02.02.2015/ 26.03.2015	19,000.00		288, 343	23.02.2016	19,000.00	243.00	-
5	Jayanta Narayan Pati	Lecturer in Physics	+3 1st year exam - 2015 Centre	28.04.2015		22,000.00	10	23.02.2016	22,000.00	246.00	-
6	Biranchi Kumar Prusty	LDC	Postage Advance	19.06.2015		2,000.00	26	31.03.2016	2,000.00	345.00	-
7	Pandav Sahoo	Demonstrator	Ganesh Puja 2015	10.09.2015		8,000.00	76	28.03.2016	8,000.00	324-327	-
8	Anil Kumar Samal	PET	+3 Inter College Volley Tournament	16.09.2015		10,000.00	84	28.03.2016	10,000.00	332-333	-
9	Biswaranjan	Demonstrator	Cleaning of Playground	15.10.2015		8,000.00	119	16.03.2016	8,000.00	226.00	-
10	Murali Kishore Jenamani	Lecturer in Odia	Self Defence Programme	15.10.2015		20,000.00	120	20.01.2016	20,000.00	200-201	-
11	Anil Kumar Samal	PET	+3 Inter College Cricket Tournament	31.10.2015		20,000.00	130	28.03.2016	20,000.00	334--336	-

12	Biranchi Kumar Prusty	LDC	Postage Advance	07.01.2016		1,200.00	192	31.03.2016	1,200.00	345.00	-
13	Jayanta Narayan Pati	Lecturer in Physics	National Seminar 2015	08.01.2016		70,000.00	195	17.03.2016	70,000.00	269-275	-
14	Kishor Kumar Prusty	Lecturer in Mathematics	Republic Day	21.01.2016		4,000.00	208	16.02.2016	4,000.00	239-240	-
15	Pandav Sahoo	Demonstrator	Saraswati Puja - 2016	04.02.2016		8,000.00	227	28.03.2016	8,000.00	328-333	-
16	Biranchi Narayan Tripathi	Lecturer in English	AHS Exam 2016	16.02.2016		8,000.00	266				8,000.00
17	Bimal Pradhan	Lecturer in History	+3 Nodal Expenditure 2016	23.02.2016		5,000.00	250				5,000.00
18	Dillip Kumar Garnaik	Lecturer in English	+3 Final Year Degree Exam-2016	23.02.2016		18,000.00	249				18,000.00
19	Jayanta Narayan Pati	Lecturer in Physics	+3 Pre Degree Exam - 2016	21.03.2016		20,000.00	319				20,000.00
20	Biranchi Narayan Tripathi	Lecturer in English	A.H.S. Exam 2016	28.03.2016		15,000.00	337				15,000.00
21	Murali Kishore Jenamani	Lecturer in Odia	National Seminar	15.12.2015		24,000.00	173(1)				24,000.00
22	Kishor Kumar Prusty	Lecture in Mathematics	National Seminar	15.12.2015		20,000.00	173(2)				20,000.00
23	Sukanta Kumar Pati	Lecturer in Chemistry	National Seminar	15.12.2015		30,000.00	173(3)				30,000.00
24	Jayanta Narayan Pati	Lecturer in Physics	National Seminar	15.12.2015		20,000.00	173(4)				20,000.00
	Total (A)					79,000.00	333,200.00		252,200.00		160,000.00

Details of outstanding Advances less than one year in UGC Cash Book as on 31.03.2016:

SI No.	Name	Designation	Purpose	Date of Advance	Advance outstanding as on 01.04.2015	Advance paid During the year	Voucher No.	Date of Advance Recovery	Recovery Amount	Recovery Voucher No.	Outstanding as on 31.03.2016
1	Dillip Kumar Garnaik	Lecture in English	MRP	10.05.2014	185000	-	2	18.05.2015	185,000.00	2	-
2	Kishore Kumar Prusty	Lecture in mathematics	MRP	10.05.2014	260000	-	3	18.05.2015	260,000.00	4	-
3	Jayanta Narayan Pati	Lecture in Physics	MRP	10.05.2014	270000	-	4	18.05.2015	270,000.00	3	-
4	Sukanta Kumar pati	Lecture in Chemistry	MRP	10.05.2014	300000	-	5	18.05.2015	300,000.00	8	-
5	Murali Kishore Jenamani	Lecturer in Odia	MRP	01.07.2015		57,500.00	5				57,500.00
6	Sukanta Kumar Pati	Lecturer in Chemistry	National seminar	16.09.2015		100,000.00	10	16.03.2016	100,000.00	30-35	-
7	Murali Kishore Jenamani	Lecturer in Odia	National seminar	16.09.2015		85,000.00	12				85,000.00
8	Kishor Kumar Prusty	Lecturer in Mathematics	National seminar	16.09.2015		70,000.00	9	16.03.2016	70,000.00	36-41	-
9	Jayanta Narayan Pati	Lecturer in Physics	National seminar	16.09.2015		70,000.00	11	16.03.2016	70,000.00	42-46	-

10	Dillip Kumar Garnaik	Lecturer in English	MRP	02.11.2015		36,000.00	15				36,000.00
11	Murali Kishore Jenamani	Lecture in O	National seminar	15.12.2015		11,000.00	17				11,000.00
12	Kishor Kumar Prusty	Lecturer in Mathematics	National seminar	15.12.2015		10,000.00	20	16.03.2016	10,000.00	36-41	-
13	Sukanta Kumar Pati	Lecture in Chemistry	National seminar	15.12.2015		20,000.00	19	16.03.2016	20,000.00	30-35	-
14	Jayanta Narayan Pati	Lecturer in Physics	National seminar	15.12.2015		10,000.00	18	16.03.2016	10000	42-46	-
	Total (B)					469,500.00			1,295,000.00		189,500.00
	Grand Total (A+B)										349,500.00

The principal is suggested to take tangible steps to adjust the above mentioned advances in time i.e. soon after utilisation of the fund for which the advances are granted , or before expiry of one year from the date of their sanctions which is earlier in order to avoid of surcharge actions.

PARA: 9 GRANTS

Hindol College, Khajuriakota - 2015-2016

Sno	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	01-04-2015	0.00	12465676.00	12465676.00	12465676.00	31-03-2016	0.00	Grants Recurring-Salary Grants
2	01-04-2015	500000.00	154000.00	654000.00	953873.00	31-03-2016	-299873.00	Grants Non-recurring
3	01-04-2015	2397307.00	36000.00	2433307.00	1598011.00	31-03-2016	835296.00	UGC Grants
	GRAND TOTAL	2897307.00	12655676.00	15552983.00	15017560.00		535423.00	

Comments :

PARA - 9.1- GRANTS RECURRING (SALARY GRANTS)

The position of salary grants for the year 2015-16 is furnished below. The details of person-wise disbursement of salary made to the staff under D.P.Scheme and Block Grant Scheme of the college have been furnished in the report vide para-18.4 & 18.5 respectively.

DETAILS OF SALARY GRANTS POSITION FOR THE YEAR 2015-16

S L No.	Name of Grants	Opening Balance as on 01.04.2015	Receipt During the year 2015-16	Total	Expenditure During the year 2015-16	Closing Balance as on 31.03.2016
I	Salary Grant (Recurring)					
1	Direct Payment Salary	0.00	7,317,790.00	7,317,790.00	7,317,790.00	0.00
2	Block Grant Salary	0.00	5,147,886.00	5,147,886.00	5,147,886.00	0.00
	Total	0.00	12,465,676.00	12,465,676.00	12,465,676.00	0.00

(B).Non-RecurringGrants :-

The detailed position of non-recurring grants for the year 2015-16 is furnished below.

Sl.	Head of account	OB as on 1.4.2015	Receipts during 15-16	Total	Expenditure during 15-16	CB as on 31.3.2016
1	Infrastructure grant from DHE (O) for const. of building	500000.00	0.00	500000.00	794873.00	-294873.00
2	Self defence	0.00	45000.00	45000.00	45000.00	0.00
3	Active citizen	0.00	39000.00	39000.00	39000.00	0.00
4	Seminar grant from DRDA,Dhenkanal	0.00	70000.00	70000.00	75000.00	-5000.00
	Total	500000.00	154000.00	654000.00	953873.00	-299873.00

During the year under audit it was found that a sum of Rs.500000.00 was received from the DHE(O) during the year 2014-15 out of the sanction amount of Rs.1000000.00 towards College infrastructure development grant. But as against the allotted amount a total sum of Rs.794873.00 was spent for const. of college building during the year under audit. As such Rs.294873.00 was spent in excess from the college fund as per the sanction accorded by the DHE (o), but the balance amount has not been received by 31.3.2016 for recoupment of college fund.

Similarly Rs.70000.00 was received from the DRDA, Dhenkanal against the sanction amount of Rs.75000.00 for the purpose of Seminar. During the year under audit Rs.75000.00 was spent for the purpose by exceeding Rs.5000.00. Thus a total sum of Rs.299873.00 was expended in excess out of the college fund . But no tangible steps have been taken to receive back the excess expenditure of Rs.299873.00 made out of the college fund from the sanctioning authorities of respective grants.

Hence the Principal is suggested to take suitable action to receive back the excess expenditure by submission of UC to the sanctioning authority as per term and condition attached to the sanction order and recoup the college fund. Till recoupment the excess expenditure of Rs.299873.00 is held under objection.

U.G.C. GRANTS :-

The detailed position of of UGC grants for the year 2015-16 is furnished below.

Details of receipt and expenditure of UGC grant for the year 2015-16.

SL No.	Head of account	Opening balance	Receipt during the Year	Total	Expenditure during the year	Closing Balance
1	UGC GRANTS					
1	Class Room Building	-		-		-
2	Office Cum Principal Chamber	-		-		-
3	Laboratory Building	7,908.00		7,908.00		7,908.00
4	Library Building	-		-		-
5	Sports Equipments 2nd	-		-		-
6	Womens Hostel	42,010.00		42,010.00		42,010.00
7	MRP English	1,85,000.00		1,85,000.00	1,85,000.00	-
8	MRP Chemistry	3,00,000.00		3,00,000.00	3,00,000.00	-
9	MRP Mathematics	2,60,000.00		2,60,000.00	2,60,000.00	-
10	MRP Physics	2,70,000.00		2,70,000.00	2,70,000.00	-
11	MRP Odia	57,500.00		57,500.00		57,500.00
12	MRP Humanities and Social science		36,000.00	36,000.00		36,000.00
13	IQAC	1,87,720.00		1,87,720.00		1,87,720.00
14	Head 35 Books	-		-		-
15	Head 35 Equipments	-		-		-
16	GDA 35	6,69,499.00		6,69,499.00		6,69,499.00
17	Gda 31	41,670.00		41,670.00		41,670.00
18	Additional Grants (Equipments)3	-		-		-
19	Seminar Chemistry	1,20,000.00		1,20,000.00	1,50,000.00	-30,000.00
20	Seminar Economics	80,000.00		80,000.00	1,00,000.00	-20,000.00
21	Seminar Mathematics	80,000.00		80,000.00	1,00,000.00	-20,000.00
22	Seminar Odia	96,000.00		96,000.00		96,000.00
	Total	23,97,307.00	36,000.00	24,33,307.00	13,65,000.00	10,68,307.00

Low spending on 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.24,33,307.00 a sum of Rs.15,98,011.00 has been utilized during the year under audit. As such the achievement on utilization of grant is about 65.67%, which implies that the pace of utilization is absolutely low in comparison to the volume of grants available with college during the financial year 2015-16.

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 and compliance reported to audit.

Excess expenditure made than the allotment received from the UGC.

On scrutiny it was found that a total sum of Rs.280000.00 , as mentioned against the Sl.No.19 to 21 was allotted during the last year i.e during 2014-15. But as per the sanction order issued by the UGC Authority as against the allotted amount a total sum of Rs. 350000.00 was expended during the year under audit. As such Rs.70000.00 was excess expended than the allotment received during the last year. It was observed that the the excess payment was met out of the college fund. But no tangible steps have been taken to receive back the excess expenditure of Rs.70000.00 made out of the college fund from the UGC Authority for recoupment of college fund.

Hence the Principal is suggested to take suitable action to receive back the excess expenditure by submission of UC to the sanctioning authority as per term and condition attached to the sanction order and recoup the college fund. Till recoupment the excess expenditure of Rs.70000.00 is held under objection.

Year-wise break up pending grants.

Year	Amount
2011-12	7908.00
2014-15	1024399.00
2015-16	36000.00
Total	1068307.00

As per the provision and guidelines of U.G.C grants received during a year should be utilized during the same financial year, or within one year from the date of their sanction. But it would be seen from the position of above pendency that unspent amounts of grants relating to previous years have been retained unduly by the college authority without refund to the funding authorities, as the same have not been utilized within the stipulated period of sanction.

Hence the local authority is suggested to refund the unspent balance of grants to the sanctioning authorities, if there is no prospect of utilization as per the terms and conditions adhere to the sanction orders, or utilize the same at the earliest after obtaining the fresh approval from the sanctioning authority of the UGC wherever required and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Hindol College, Khajuriakota - 2015-2016

S/no	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	01-04-2015	3582001.00	1365000.00	4947001.00	4678180.00	31-03-2016	268821.00	For U.G.C Grants only.
	GRAND TOTAL	3582001.00	1365000.00	4947001.00	4678180.00		268821.00	

Comments :

The register of U.C. has not been maintained by the college to achieve a clear picture on actual pendency of U.C. due for submission at the beginning of the year 2015-16. As revealed from the records and registers produced by the local authority and references recorded in last audit report the outstanding amount of U.C. was actually pending for submission as on 31.3.2015 Rs.3582001.00 instead of Rs.2693620.00 as shown by the last audit. The figure was arrived at by the last audit basing upon the amount of U.C sent on receipts of grants. Hence the actual amount of Rs.3582001.00 for which U.C. due for submission has been re-casted basing upon the grants utilized during the last year and furnished in U.C. position.

As per Rule-173 of OGFR Volume-I read with F.D. L.No.8437/F dt. 6.3.2012 and F.D L.No-029539 dt.20.10.14, the U.C should be furnished only after incurring of actual expenditure to proper quarters. As per Rule 170 and 171 of OGFR Vol-I, grants received should be utilised within the same financial year during which the grants are received and UCs should be submitted by 30th June of the subsequent year to the funding authority as well as Principal Accountant General (A&E), Odisha

But it would be seen from the above table that the pace of submission of utilization certificates has not been accelerated in accordance with the pendency of utilization certificates, which implies that submission of U.C. has not been made to the proper quarter soon after incurring the expenditure of grants

Hence the Principal is suggested to take all the tangible steps to clear up such pendency to the minimum extent, as far as practicable, and fact reported to audit.

Details of U.C. submitted during the year 2015-16.

SI No.	Year of Grants received	Sanction Letter No.	Name of Grant	UC Letter No.	Amount
1	2014-15	WHO-002/2013-14/25.03.2014	Womens Hostel	232 (24.04.2015)	2957990.00
2	2014-15	PHO-089/2013-14/18.03.2014	Minor Research Project (english)	965(C)/15 (20.07.2015)	185000.00
3	2014-15	PSO-020/2013-14/18.03.2014	Minor Research Project (Mathematics)	965(B)/15 (20.07.2015)	260000.00
4	2014-15	PSO-021/2013-14/18.03.2014	Minor Research Project (Physics)	965(A)/15 (20.07.2015)	270000.00
5	2014-15	PSO-019/2013-14/18.03.2014	Minor Research Project (Chemistry)	1016 (12.08.2015)	300000.00
6	2014-15	IQAC-0-281/2013-14/19.03.2014	Internal Quality Assurance Cell (IQAC)	233 (24.04.2015)	112280.00
8	2014-15	OU3-049/2013-14/28.03.2014	Twelfth plan College Development Scheme	236 (24.04.2015)	242910.00
12	2014-15	CO-060/14-15/03.02.2015	National Seminar in Chemistry	149 (22.03.2016)	150000.00
13	2014-15	CO-061/14-15/03.02.2015	National Seminar in Economics	147 (03.02.2015)	100000.00
14	2014-15	CO-062/14-15/03.02.2015	National Seminar in Mathematics	158 (22.03.2016)	100000.00
		Total			4678180.00

Year-wise break up of pendency of the U.Cs.

Year	Amount
2014-15	268821.00
2015-16	0.00
TOTAL	268821.00

It would be revealed from the above pendency of U.C. that no sincere steps have been taken by the local authority to clear up the pendency of UC as per Rule-173 of OGFR Vol-I. In this connection it may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh and further grants from the funding authorities. Hence immediate action need be taken on priority basis to clear up such pendency in order to avoid above obstacle in receiving of

fresh & further grants and compliance reported.

Details of U.C. pending for submission asa on 31.3.2016.

SI	Head of account	Amount	Year of expenditure
1	Head -35 Bookf	60000.00	2014-15
2	Head -35 Equipments	60000.00	2014-15
3	GDA-35	148821.00	2014-15
	Total	268821.00	

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - No cases of Misappropriation & defalcation are detected from the veried records.

PARA: 12 LOSS OF STOCK & STORE

12.1 - No cases of Loss of Stock & Stores are detected from the verified records during 2015-16.
12.2 -

PARA: 13 AUDIT OF RECEIPTS

13.1 - NON-MAINTENANCE OF DCB REGISTER OF FEES & FINES AND STUDENT FUND
The DCB register of Fees and 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 2015-16 could not be ascertained. As a result of comparative study study could not be made to find out the less collection of fees and fine and student fund.
Hence the principal is suggested to ensure early maintenance of the DCB register of fees and fines and student fund forthwith for better interest of the college and produce the same to next audit for verification.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - NON DEDUCTION OF TDS
During the course of our audit we noticed that U.C. involving with utilisation of Rs.4678180.00 was submitted during 2015-16. As per the local authority all the UCs have been prepared by the CA Firm M/S GNS Associates for which professional fees is to be deducted @1% of total UC amount i.e.Rs.46782.00 approximately .But no amount towards portion of TDS amount to be deducted @ 10% from the professional fee of the CA Firm i.e.Rs.4678.00 was get verified by us due to non production of the relevant bills of the CA Firm.In absence of same genuineness amount of deduction could not be verified by us during audit. As a result it is suspected that the Central Govt. must have

sustained the loss of Rs.4678.00 on this score. The local authority is suggested to comply the non deduction of TDS amount and intimate to audit. Till then the amount of Rs.4678.00 is held under objection.

PARA: 15 AUDIT ON WORKS
15.1 -

During verification of construction work, it was found that no final bills have been drawn up towards of construction of Tutorial Room and Committee Room for which audit had no scope to verify work bills with the relevant MB. However the following Government dues were found to have been deducted from the work bill and deposited on proper head.

Government Dues				
Category of dues	Tutorial Room	Committee Room	Total deduction	Total Deposit
VAT	4,117.00	6,411.00	10,528.00	10,528.00
CESS	1,029.00	1,603.00	2,632.00	2,632.00
ROYALTY	317.00	565.00	882.00	882.00
IT	1,060.00	1,651.00	2,711.00	2,711.00
Total	6,523.00	10,230.00	16,753.00	16,753.00

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 AND FINES

The Position of Fees & Fines depositable during the year under Audit for the year 2015-16	
Particulars	Amount(Rs)
Fees & fines outstanding as on 01.04.2015	0.00
Total depositable amount as per fee structure during the year 2015-16	89,163.00

Total fees & fines depositable	89,163.00
Deposit during the year 2012-13	89,163.00
Fees & fines outstanding as on 31.03.2016	0.00

Details of deposits of Fees and fines

Vch No./C.B. Page No.	Voucher date	Challan No	Deposit Date	Amount
314/85	21.03.2016	8	21.03.2016	89,163.00
Total				89,163.00

Assessment Of fees and fines for the year 2015-16

Classes	Actual strength	General Boys	Admission Fees	Amount	Tuition Fees	Amount	Total
Arts +2 1st year	307.00	122.00	3078	2,456.00	122812	11,712.00	14,168.00
Science +2 1st year	154.00	58.00	1549	1,386.00	588912	6,264.00	7,650.00
Total(A)	461.00	180.00	-	3,842.00	-	17,976.00	21,818.00
Arts +2 2nd year	307.00	130.00	-	-	130812	12,480.00	12,480.00
Science +2 2nd year	153.00	85.00	-	-	85912	9,180.00	9,180.00
Total(B)	460.00	215.00	-	-	-	21,660.00	21,660.00
Arts +3 1st year	154.00	48.00	1549	1,386.00	48912	5,184.00	6,570.00
Science +3 1st year	115.00	49.00	11510	1,150.00	491012	5,880.00	7,030.00
Total(C)	269.00	97.00	-	2,536.00	-	11,064.00	13,600.00
Arts +3 2nd year	153.00	53.00	-	-	53912	5,724.00	5,724.00
Science +3 2nd year	115.00	45.00	-	-	451012	5,400.00	5,400.00
Total(D)	268.00	98.00	-	-	-	11,124.00	11,124.00
Arts +3 3rd year	153.00	44.00	-	-	44912	4,752.00	4,752.00
Science +3 3rd year	115.00	51.00	-	-	511012	6,120.00	6,120.00
Total(E)	268.00	95.00	-	-	-	10,872.00	10,872.00
Grand Total(A+B+C+D+E)	1,726.00	685.00	-	6,378.00	-	72,696.00	79,074.00

18.2 - STAFF POSITION

Details of staff position for the year 2015-16

SL No.	Category	Sanction Strength	Teaching	Nom- Teaching	Total
1	Block Grant	26	20	6	26
2	Direct Payment	31	7	12	19
3	Management Payment	21	10	11	21
	Total	78	37	29	66

TEACHING STAFF AS ON 31.03.2016

Sl. No.	Name	Post	Date of Joining	Appointment Letter No. & Date
1	Akshaya Kumar Dash	Principal, Reader in Chemistry, 1st Post	13/01/1981	149/13.01.1981
2	Biranchi Narayan Tripathy	Lecturer in English, 1st 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 Sahoo	Lecturer in Botany, 1st Post	25/03/1987	05(2)/87-22.02.1987
5	Ashok Kumar Sahu	Lecturer in Physics, 1st Post	12/09/1990	5603/07.11.1990
6	Bijay 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	Murali Kishore Jenamani	Lecturer in Odia, 3rd Post	01/09/1989	02/89-25.08.1989
9	Shashadhar Biswal	Lecturer in Pol. Sc., 2nd Post	01/09/1989	03/89-25.08.1989
10	Suresh Chandra Mishra	Lecturer in Education, 1st Post	09/02/1996	36/96-03.02.1996
11	Kumar Chandra Behera	Lecturer in Logic, 1st Post	17/01/1994	12/94(B)-15.01.1994
12	Bimal Pradhan	Lecture in History, 3rd Post	01/08/1989	01/89-25.08.1989
13	Dilip Kumar Garnaik	Lecture in English, 3rd Post	08/08/1994	137/94-08.08.1994
14	Harmohan Sahu	Lecturer in Economics, 2nd Post	22/09/1992	318/92-21.09.1992
15	Jayanta Narayan Pati	Lecturer in Physics, 2nd Post	19/11/1996	32/96-13.11.1996
16	Sukanta Kumar Pati	Lecturer in Chemistry, 2nd Post	03/11/1993	320/93-03.11.1993
17	Kishore Kumar Prusty	Lecturer in Mathematics, 2nd Post	05/08/1994	133/94-05.08.1994
18	Nirmal Chandra Panigrahi	Lecturer in Pol. Sc. 3rd Post	05/02/1996	40/96-03.02.1996
19	Smt. Mamata Pal	Lecturer in Sanskrit, 2nd Post	17/01/1994	12/94(A)-15.01.1994
20	Siva Sankar Das	Lecturer in Zoology, 2nd Post	20/11/1996	233/96-13.11.1996
21	Akshaya Kumar Patra	Lecturer in English, 2nd Post	16/10/1992	338/92-10.10.1992
22	Saroj Kumar Sahoo	Demonstrator in Chemistry, 1st Post	08/08/1990	13(1)/90-31.07.1990
23	Bimal Kumar Sahu	Demonstrator in Physics 1st Post	05/02/1996	40/96-03.02.1996
24	Biswaranjan	Demonstrator in Physics 2nd Post	08/08/1994	166/94-16.09.1994
25	Dillip Kumar Sahu	Demonstrator in Botany, 1st Post	08/08/1994	36/94-08.08.1994
26	Pandava Sahu	Demonstrator in Zoology, 1st Post	08/09/1994	55(B)/94-08.09.1994
27	Sudhansu Sekhar Mishra	Demonstrator in Chemistry 2ns Post	17/12/1994	272/94-14.12.1994
28	Narmada Rath	Lecturer in Economics, 3rd Post	16/08/2013	232/14.08.2013
29	Upali Aparajita	Lecturer in Mathematics, 3rd Post	19/08/2013	231/14-08-2013
30	Smt. Subhalaxmi Dash	Lecturer in Botany, 2nd Post	04/10/2010	654/01.10.2010
31	Smt. Silarani Sahoo	Lecturer in Pol. Sc., 4th Post	04/10/2010	657/01.10.2010
32	Krupasindhu Behera	Lecturer in IT, 1st Post	16/03/2012	134/15.03.2013
33	Brajkishore Behera	Lecturer in Education, 2nd Post	22/07/2014	549(1)-16.07.2014
34	Subrat Smruti Ranjan Mishra	Lecturer in Chemistry, 3rd Post	01/08/2015	971/23.07.2015
35	Anil Kumar Sitha	Lecturer in History, 3rd Post	01/08/2015	970/23.07.2015
36	Sambit Satyaprakash Mishra	Lecturer in Zoology, 3rd Post	02/11/2015	1129(A)-29.10.2015
37	Anil Kumar Samal	PET	29/07/2015	972/23.07.2015

NON-TEACHING STAFF AS ON 31.03.2016

Sl. No.	Name	Post	Date of Joining	Appointment Letter No. & Date
1	Sudhakar Sahu	UDC	20/09/1981	82/81-15.09.1981

2	Sashibhusan Behera	LDC	21/01/1985	02/85-21.01.1985
3	Harihar Biswal	Library Attendant	16/07/1982	86/82-10.07.1982
4	Suresh Chandra Sahu	Peon	26/07/1979	77/26.07.1979
5	Akshaya Kumar Biswal	Peon	20/09/1981	83/81-15.09.1981
6	Biswanath Jenamani	Watchman	20/09/1981	84/81-15.09.1981
7	Rohit Samal	Peon	05/02/1986	12/86-03.02.1986
8	Anirudha Sahoo	Peon	05/03/1986	13/86(A)-01.03.1986
9	Kanhu Charan Biswal	Peon	06/01/1986	08/86-02.01.1986
10	Bankanidhi Jenamani	Lab. Attd. In Chemistry	09/03/1986	13/83(C)-01.03.1986
11	Sagar Pradhan	Lab. Attd. In Zoology	25/03/1987	06(09)/87-22.03.1987
12	Purandar Dehury	Lab. Attd. In Physics	25/03/1987	06(10)/87-22.03.1987
13	Mangaraj Pradhan	Jr. Clerk-cum-Typist	02/03/1987	06(1)/87-02.03.1987
14	Biranchi Kumar Prusty	Jr. Clerk-cum-Cashier	02/03/1987	06(4)/87-02.03.1987
15	Mukunda Chandra Sahu	Jr. Clerk	10/03/1987	04(2)/87-13.03.1987
16	Nilakantha Jenamani	Peon	10/03/1986	13/86(D)-01.03.1986
17	Tripurai Behera	Lab. Attd. In Chemistry	05/02/1996	38/96(a)-03.02.1996
18	Ajati Behera	Gardner	25/03/1987	06(2)/87-22.03.1987
19	Satyabhama Sahu	Lab. Attd. In Physics	12/07/2010	506/09.07.2010
20	Smt. Jinu Biswal	Lab. Attd. In Botany	30/05/2011	203/11-25.05.2011
21	Jitendra Biswal	Lab. Attd. In Zoology	30/05/2011	202/25.05.2011
22	Smt. Kaberi Sahu	Peon	30/05/2011	204/25.05.2011
23	Smt. Suprava Biswal	Lady Attendant	01/07/2011	244/29.06.2011
24	Akshaya Kumar Naik	Watchman	05/10/2010	658/01.10.2010
25	Tuna Gochhayat	Sweeper	22/02/2012	85(1)/17.02.2012
26	Gelhi Gochhayat	Sweeper	01/11/2005	77/25.10.2005
27	Chandrakanta Sahu	Data Entry Operator	02/01/2010	287/24.12.2009
28	Pritam Kumar Jenamani	Data Entry Operator	10/02/2016	78/06.02.2016
29	Pabitra Mohan Behera	Library Attendant	01/11/2011	400/28.10.2011

18.3 - STUDENT STRENGTH

DETAILS OF STUDENT STRENGTH FOR THE YEAR 2015-16

SI NO.	STREAM	SASNC TIONED	20% EXTEN SION	GENERAL			SC			ST			GRAND TOTAL		
				BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL
1	+2 1ST YEAR ARTS	256	51	122	115	237	37	28	65	1	4	5	160	147	307
2	+2 2ND YEAR ARTS	256	51	130	108	238	30	35	65	2	1	3	162	144	306
3	+2 1ST YEAR SCIENCE	128	26	58	47	105	3	5	8	0	1	1	61	53	114
4	+2 2ND YEAR SCIENCE	128	25	85	37	122	2	1	3	0	0	0	87	38	125
5	+3 1ST YEAR ARTS	128	26	48	70	118	17	17	34	1	1	2	66	88	154
6	+3 2ND YEAR ARTS	128	25	53	81	134	10	6	16	3	0	3	66	87	153
7	+3 3RD YEAR ARTS	128	25	44	71	115	15	14	29	2	1	3	61	86	147
8	+3 1ST YEAR SCIENCE	96	19	49	47	96	11	6	17	1	1	2	61	54	115

9	E	+3 2ND YEAR SCIENCE	96	19	45	54	99	9	2	11	1	1	2	55	57	112
10		+3 3RD YEAR SCIENCE	96	19	51	48	99	6	3	9	1	0	1	58	51	109
					685	678	1363	140	117	257	12	10	22	837	805	1642

18.4 - DIRECT PAYMENT SALARY

Details of Direct Payment Salary person wise for the Financial Year 2015-16

Sl No.	Name	Designation	Period	Pay + GP	DA	Total	Deduction	Net payable
1	Akashay Kumar Dash	Principal	2015-2016	709500	837248	1546748	370370	1176378
2	Biranchi Narayan Tripathy	Lect. in English	2015-2016	340220	401444	741664	185690	555974
3	Asit Kumar Jenamani	Lect. in Odia	2015-2016	333660	393746	727406	149480	577926
4	Binaya Narayan Sahoo	Lect. in Botany	2015-2016	321520	379408	700928	177290	523638
5	Bijay Kumar Biswal	Lect. in History	2015-2016	321520	379408	700928	153290	547638
6	Ashok Kumar Sahu	Lect. in Physics	2015-2016	321270	379117	700387	98120	602267
7	Jagabandhu Nanda	Lect. in Sanskrit	2015-2016	315420	372217	687637	181030	506607
8	Sudhakar Sahu	UDC	2015-2016	184760	218030	402790	26500	376290
9	Sashi Bhusan Behera	LDC	2015-2016	154360	180832	335192	72720	262472
10	Sagar Pradhan	Lab. Attendant	2015-2016	130020	152170	282190	61500	220690
11	Harihar Biswal	Lib. Attendant	2015-2016	130020	152170	282190	37500	244690
12	Bankanidhi Jenamani	Lab. Attendant	2015-2016	130020	152170	282190	61500	220690
13	Purandar Dehury	Lab. Attendant	2015-2016	130020	152170	282190	61500	220690
14	Suresh Chandra Sahu	Peon	2015-2016	120140	140500	260640	37500	223140
15	Akashay Kumar Biswal	Peon	2015-2016	120140	140500	260640	37500	223140
16	Biswanath Jenamani	Watchman	2015-2016	120140	140500	260640	61500	199140
17	Kanhu Charan Biswal	Peon	2015-2016	120140	140500	260640	61500	199140
18	Anirudha Sahoo	Peon	2015-2016	120140	140500	260640	46500	214140
19	Rohit Samal	Peon	2015-2016	120140	140500	260640	37500	223140
				4243150	4993130	9236280	1918490	7317790

18.5 - BLOCK GRANT SALARY STATEMENTS

BLOCKGRANT SALARY STATEMENT +2 & +3 STREAM (15-16)							
SI No.	NAME & DESIGNATION	PERIODS	PAY PER MONTH	NO. OF MONTH / DAYS	TOTAL	ARREAR FROM 28TH FEB. 13 TO DEC. 13	GRAND TOTAL
1	Mr. Murali Kishore Jenamani Lect. in Odia	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
2	Mr. Shashadhar Biswal Lect. in Political Science	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
3	Mr. Bimal Pradhan Lect. in History	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
4	Mr. Harmohan Sahu Lect. in Economics	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
5	Mr. Akshaya Kumar Patra Lect. in English	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
6	Smt. Mamata Pal Lect. in Sanskrit	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
7	Mr. Sukanta Kumar Pati Lect. in Chemistry	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
8	Mr. Kishor Kumar Prusty Lect. in Mathematics	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
9	Mr. Dillip Kumar Garnaik Lect. in English	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
10	Mr. Kumar Chandra Behera Lect. in Logic	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
11	Mr. Suresh Chandra Mishra Lect. in Education	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
12	Mr. Nirmal Chandra Panigrahi Lect. in Political Science	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
13	Mr. Jayanta Narayan Pati Lect. in Physics	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
14	Mr. Siba Sanakr Das Lect. in Zoology	03/15 - 02/16	16,005.00	12	192,060.00	27,702.00	219,762.00
15	Mr. Saroj Kumar Sahoo Demon. in Chemistry	03/15 - 02/16	15,545.00	12	186,540.00	49,854.00	236,394.00
16	Mr. Dillip Kumar Sahoo Demon. in Biology	03/15 - 02/16	15,545.00	12	186,540.00	49,854.00	236,394.00
17	Mr. Biswaranjan Demon. in Physics	03/15 - 02/16	15,545.00	12	186,540.00	49,854.00	236,394.00
18	Mr. Bimal Kumar Sahu	03/15 - 02/16	15,545.00	12	186,540.00	49,854.00	236,394.00

	Demon. In Physics														
19	Mr. Sudhansu Sekhar Mishra Demon. In Chemistry	03/15 - 02/16	15,545.00	12	186,540.00	49,854.00									236,394.00
20	Mr. Pandava Sahoo Demon. In Zoology	03/15 - 02/16	15,545.00	12	186,540.00	49,854.00									236,394.00
21	Mr. Mangaraj Pradhan Jr. Clerk-cum-Typist	03/15 - 02/16	8,250.00	12	99,000.00	20,658.00									119,658.00
22	Mr. Biranchi Kumar Prusty Jr. Clerk-cum-Cashier	03/15 - 02/16	8,250.00	12	99,000.00	20,658.00									119,658.00
23	Mr. Mukunda Chandra Sahu Jr. Clerk	03/15 - 02/16	8,250.00	12	99,000.00	20,658.00									119,658.00
24	Mr. Tripurari Behera Lab. Attendant Chemistry	03/15 - 02/16	7,080.00	12	84,960.00	17,176.00									102,136.00
25	Mr. Nilakantha Jenamani Peon	03/15 - 02/16	6,680.00	12	80,160.00	15,712.00									95,872.00
26	Mr. Ajati Behera Gardner	03/15 - 02/16	6,680.00	12	80,160.00	15,712.00									95,872.00
			362,530.00		4,350,360.00	797,526.00									5,147,886.00

18.6 - STATEMENT OF MANAGEMENT SALARY

MANAGEMENT SALARY STATEMENT +2 & +3 STREAM for the year 2015-16

SI No.	NAME	DESIGNATION	Mar/15	Apr/15	May/15	Jun/15	Jul/15	Aug/15	Sep/15	Oct/15	Nov/15	Dec/15	Jan/16	Feb/16	Gross Salary
1	Subhalaxmi Dash	Lect. in Botany	6,000.00	6,000.00	6,000.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	82,800.00
2	Krupasindhu Behera	Lect. in I.T.	6,000.00	6,000.00	6,000.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	82,800.00
3	Silarani Sahoo	Lect. in Pol. Sc.	6,000.00	6,000.00	6,000.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	82,800.00
4	Narmada Rath	Lect. in Economics	4,800.00	4,800.00	XXX	XXX	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	55,680.00
5	Upali Aparajita	Lect. in Mathematics	XXX	XXX	XXX	XXX	XXX	2,230.00	5,760.00	10,560.00	5,760.00	5,760.00	5,760.00	5,760.00	41,590.00
6	Subrat Smruti Ranjan Mishra	Lect. in Chemistry	XXX	XXX	XXX	XXX	XXX	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	42,000.00
7	Anil Kumar	Lect. in History	XXX	XXX	XXX	XXX	XXX	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	35,000.00

	Sitha															0
8	Brajakis hore Behera	Lect. in Education	4,800.00	4,800.00	XXX	XXX	4,645.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	5,760.00	54,565.00
9	Sambit Satya Prakash Mishra	Lect. in Zoology	XXX	XXX	XXX	XXX	XXX	XXX	XXX	6,250.00	4,833.00	5,000.00	5,000.00	5,000.00	26,083.00	
10	Anil Kumar Samal	P.E.T	XXX	XXX	XXX	XXX	XXX	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	31,500.00	
11	Pritam Kumar Jenama ni	DEO	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	2,759.00	2,759.00	
12	Pabitra Mohan Behera	Lib. Attd.	3,000.00	3,000.00	3,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	49,500.00	
13	Satyabh ama Sahu	Lab. Attd. Physics	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
14	Jinu Biswal	Lab. Attd. Botany	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
15	Jitendra Biswal	Lab. Attd. Zoology	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
16	Suprava Biswal	Lady Attd.	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
17	Kaberi Sahu	Peon	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
18	Akshaya Kumar Naik	Watchm an	3,600.00	3,600.00	3,600.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	48,600.00	
19	Gelhi Gochha yat	Sweepe r	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
20	Tuna Gochha yat	Sweepe r	3,000.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	41,400.00	
	Total		55,200.00	55,200.00	45,600.00	55,500.00	65,905.00	84,750.00	88,280.00	99,330.00	93,113.00	93,280.00	93,280.00	96,039.00	925,477.00	

18.7 - LOSS DUE TO LATE PAYMENT

During the course of audit we noticed that the college has paid late fee against telephone bill which was loss to the organization. On issue audit objection memo the amount was recovered from Biranchi Kumar prusty (LDC). as per details given below:

Date	Voucher No	Page No	Amount	Late Fee	MR NO.	Amount
26.08.2015	58	21	284.00	10.00	05/543/ 10.09.2016	30.00
26.08.2015	59	21	540.00	10.00		
29.10.2015	126	33	540.00	10.00		
	Total		1,364.00	30.00		30.00

18.8 - SERVICE BOOK

We have checked the service books of staff and found that the service books of Block Grant staff have not been renewed till the date of audit as on dated 10.09.2016. The Local Authority is suggested to avoid the same in future and should be renewed all the service books.

18.9 - DETAILS OF PENDING COURT CASES.

It was found that nos of legal cases are pending in different courts but no action has been taken by the Local Authority to settlement of same. The details of pending court cases are given below. Hence the Local Authority is advised to settle the said cases at the earliest possible and compliance reported to audit.

Details of Court Case of Hindol College, Khajuriakata for the year 2015-16

SI No.	Name & designation	Case No. & Year	Purpose	Present status	Action taken
1	Bimal Pradhan Lect. in History	Misc Case No. 306/2014	GIA Salary	Pending at DHE	Record produced at DHE
2	Haramohan Sahoo Lect. in Economics	Misc Case No. 307/2014	GIA Salary	Pending at DHE	Record produced at DHE
3	Shasadhar Biswal Lect. in Pol. Sc.	Misc Case No. 392/2015	GIA Salary	Pending at DHE	Record produced at DHE
4	Murali Kishore Jenamani Lect. in Odia	WP(c) - 2771/2016	GIA Salary	Pending at DHE	Record produced at DHE
5	Nilakantha Jenamani Peon	Misc Case No. 366/2014	GIA Salary	Pending at DHE	Record produced at DHE
6	Mangaraj Pradhan and Others LDC	Misc Case No. 317/2014	GIA Salary	Pending at DHE	Record produced at DHE
7	Shashi Bhusan Behera LDC	WP(c) - 23519/2015	Promotion	Pending at DHE	Record produced at DHE

18.10 - NON REFUND OF LIBRARY BOOKS.

During the course of our audit period we noticed that, more than 15 nos. of books issued to staff but the same has not been returned to library for more than one year, which is not as per the rules and regulations. Some details of staff issue as given below:

1. Jayanta Kumar Pati, Lect. in Physics having having 48 books.
2. Biswaranjan , Demonstrator having 23 number of books.
3. A. K. Jenamani, Lect. in Odiya having 23 number of books.
4. S. K. Pati, Lect. in Chemistry having 32 number of books.

We suggest the local authority, to make the GB resolution against the loss of Library Books of Stock and to take necessary steps against this type of irregularities otherwise it will lead the loss to the organization in future .Action taken in this regard should be intimated to o next audit .

18.11 - IRREGULAR MAINTENANCE OF SRTOCK AND ASSET REGISTERS -
During verification it was found that Stock and Fixed assets register are not maintained in proper format. The item wise balance are not derived and hence we are unable to verify physical stock with book stock. We therefore cannot comment on loss of stock and stores if any. However we have suggested the concerned staffs to maintain hence forth in appropriate format.

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

19.1 - POSITION OF EPF.

DEDUCTION OF EPF AGAINST BLOCK GRANT						
SI No.	NAME	DESIGNATION	EMPLOYEE SHARE	EMPLOYERS SHARE	TOTAL	GRAND TOTAL
1	Mr. Murali Kishore Jenamani	Lect. in Odia	1,800.00	2,041.00	3,841.00	46,092.00
2	Mr. Shashadhar Biswal	Lect. in Political Science	1,800.00	2,041.00	3,841.00	46,092.00
3	Mr. Bimal Pradhan	Lect. in History	1,800.00	2,041.00	3,841.00	46,092.00
4	Mr. Harmohan Sahu	Lect. in Economics	1,800.00	2,041.00	3,841.00	46,092.00
5	Mr. Akshaya Kumar Patra	Lect. in English	1,800.00	2,041.00	3,841.00	46,092.00
6	Smt. Mamata Pal	Lect. in Sanskrit	1,800.00	2,041.00	3,841.00	46,092.00
7	Mr. Sukanta Kumar Pati	Lect. in Chemistry	1,800.00	2,041.00	3,841.00	46,092.00
8	Mr. Kishor Kumar Prusty	Lect. in Mathematics	1,800.00	2,041.00	3,841.00	46,092.00
9	Mr. Dillip Kumar Garnaik	Lect. in English	1,800.00	2,041.00	3,841.00	46,092.00
10	Mr. Kumar Chandra Behera	Lect. in Logic	1,800.00	2,041.00	3,841.00	46,092.00
11	Mr. Suresh Chandra Mishra	Lect. in Education	1,800.00	2,041.00	3,841.00	46,092.00
12	Mr. Nirmal Chandra Panigrahi	Lect. in Political Science	1,800.00	2,041.00	3,841.00	46,092.00
13	Mr. Jayanta Narayan Pati	Lect. in Physics	1,800.00	2,041.00	3,841.00	46,092.00
14	Mr. Siba Sanakr Das	Lect. in Zoology	1,800.00	2,041.00	3,841.00	46,092.00
15	Mr. Saroj Kumar Sahoo	Demon. in Chemistry	1,800.00	2,041.00	3,841.00	42,251.00
16	Mr. Dillip Kumar Sahoo	Demon. in Biology	1,800.00	2,041.00	3,841.00	46,092.00
17	Mr. Biswaranjan	Demon. in Physics	1,800.00	2,041.00	3,841.00	46,092.00
18	Mr. Bimal Kumar Sahu	Demon. In Physics	1,800.00	2,041.00	3,841.00	46,092.00
19	Mr. Sudhansu Sekhar Mishra	Demon. In Chemistry	1,800.00	2,041.00	3,841.00	46,092.00
20	Mr. Pandava Sahoo	Demon. In Zoology	1,800.00	2,041.00	3,841.00	46,092.00
21	Mr. Mangaraj Pradhan	Jr. Clerk-cum-Typist	990.00	1,125.00	2,115.00	25,380.00
22	Mr. Biranchi Kumar Prusty	Jr. Clerk-cum-Cashier	990.00	1,125.00	2,115.00	25,380.00
23	Mr. Mukunda Chandra Sahu	Jr. Clerk	990.00	1,125.00	2,115.00	25,380.00
24	Mr. Tripurari Behera	Lab. Attendant Chemistry	849.00	965.00	1,814.00	21,768.00
25	Mr. Nilakantha Jenamani	Peon	802.00	910.00	1,712.00	20,544.00

26	Mr. Ajati Behera	Gardner	802.00	910.00	1,712.00	20,544.00
	TOTAL		41,423.00	46,980.00	88,403.00	1,056,995.00

HINDOL COLLEGE, KHAJURIAKATA
DIST-DHENKANAL

DETAILS OF EPF DEPOSIT FOR THE YEAR 15-16.

SI No.	Month	Employers Amount	Employees Amount	Admn. Charges	Deposit Date	Challan No.	Total
1	Mar/15	43,148.00	41,423.00	3,832.00	15.05.2015	15050485600000 1	88,403.00
2	Apr/15	43,148.00	41,423.00	3,832.00	20.05.2015	15050485600000 3	88,403.00
3	May/15	43,148.00	41,423.00	3,832.00	06.06.2015	15060485600000 1	88,403.00
4	Jun/15	43,148.00	41,423.00	3,832.00	08.07.2015	15070485600000 5	88,403.00
5	Jul/15	43,148.00	41,423.00	3,832.00	10.08.2015	15080485600000 1	88,403.00
6	Aug/15	43,148.00	41,423.00	3,832.00	14.09.2015	15090485600000 1	88,403.00
7	Sep/15	43,148.00	41,423.00	3,832.00	14.10.2015	15100485600000 5	88,403.00
8	Oct/15	43,148.00	41,423.00	3,832.00	09.11.2015	15110485600000 1	88,403.00
9	Nov/15	43,148.00	41,423.00	3,832.00	14.12.2015	15120485600000 2	88,403.00
10	Dec/15	43,148.00	41,423.00	3,832.00	12.01.2016	16010485600000 5	88,403.00
11	Jan/16	43,148.00	41,423.00	3,832.00	06.02.2016	16020485600000 1	88,403.00
12	Feb/16	41,273.00	39,623.00	3,666.00	11.03.2016	16030485600000 2	84,562.00
	Total	515,901.00	495,276.00	45,818.00			1,056,995.00

During the verification of EPF position it is revealed that, the college has not deposited EPF amount against management staff. As per EPFO rules, 20 employees per organisation as the minimum group size, 10 employees in an organisation will be considered eligible for EPF contribution and an employee having salary below INR 15,000.00 per month had to mandatorily contribute towards EPF.

We suggest the local authority to take necessary steps regarding this matter and report compliance to audit.

PARA: 20 RESULT OF AUDIT

20.1 - GENERAL REMARKS

The state of maintenance of records and registers of this college is not up to the mark and needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC & OAEIAP Rules-1985. Beside he is suggested to emphasize the following tips to have achieved a magnificent account and better performances in streamlining the financial management of the college.

1. To prepare Annual Budget Estimate keeping in view the actual requirement of funds and regulate the expenditure accordingly.
2. To maintain outstanding register of advance to find out actual position of advances.
3. To avoid surcharge action adjust advances soon after their utilization or within one year, from the date of their sanction which is earlier.

4. To invest college fund through proper quotation in order to achieve high return towards accrual of interest.
5. To utilize grants within stipulated time as per terms and condition adhered to the sanction order.
6. To submit utilization certificates in proper quarter for receipt of fresh allotment without delay.

20.2 - RESULT OF AUDIT.

As a result of this audit a total sum of Rs.374551.00 is held under objection as per details furnished in table below.

Besides the above Rs.30.00 has been recovered at the instance of audit.

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	369873.00	0.00	0.00	0.00	
2	14.1	0.00	4678.00	0.00	0.00	0.00	
Total		0.00	374551.00	0.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Hindol College, Khajuriakota for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	18.5	05/543	2016-09-10	30	Biranchi Kumar prusty
				Total	30