

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Aided College,General

Audit Report No : 310058/AR/2017-2018-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Hindol College, Khajuriakota
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	AKHAYA KUMAR DASH FROM 01.04.2015 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	ASIT KUMAR JENAMANI
4	Duration of Audit :	10-07-2017 To 22-09-2017 (Mandays Consumed :-)
5	Name of the Auditors :	MANORANJAN AND ASSOCIATES 322624e - Lead Auditor
6	Name of the Reviewing Officer :	RANKANIDHI PANDA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	30-09-2017
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 :	16-12-2017

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	Postage Stamp	10.07.2017 after transaction	38	38	22	
2	General Receipt Books	10.07.2017 after transaction	7	7	260	
3	Measurement Book	10.07.2017 after transaction	0	0		
4	Admission Register	10.07.2017 after transaction	13	13	18	
5	TC FORM	10.07.2017 after transaction	4	4	48	
6	Admission form	10.07.2017 after transaction	536	536	4	
7	Donation Receipt Books	10.07.2017 after transaction	444	444	68	
8	Cash Book	10.07.2017after transaction	1	1	29	
9	cash in hand	10.07.2017 after transaction	88	88	182	
10	Daily Collection Register	10.07.2017 after transaction	13	13	61	

Comments
COMMENTS

ITEMS	Date Physical Verification Before/After Transaction	Physical Balance	Balance as par Cash Book / Register	Reference to the Page No of Cash Book/ Stock Register	Discrepancies if Any
Cash Book (+2)	10.07.2017 after transaction	88	88	182	Nil
Cash Book (+3)	10.07.2017 after transaction	0	0		Nil
UGC Cash Book	10.07.2017 after transaction	0	0	40	Nil
Sams Cash Book (+2)	10.07.2017 after transaction	0	0		Nil
Sams Cash Book (+3)	10.07.2017 after transaction	0	0		Nil
Vocational Books	10.07.2017 after transaction	0	0		Nil

Non-conduction of Physical Verification by the Principal ,

As per S.R-37 (i) of the OTC Vol-1 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 the effect. But during verification of cash book it was revealed that no such provision was observed by the principal, timely, even at least once the financial year 2016-17.As a result the very purpose of enactment of this Ruel 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 and defalcation of cash in future.

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	Book of Drawal
7	Bank Draft & cheque register.
8	Counter foils of cheques
9	Paid vouchers
10	Pay acquittance roll of D.P staff.
11	Pay acquittance roll of M.P staff.
12	Fee collection receipt books
13	Daily collection Registers.
14	Misc. receipt books.
15	Bank Pass Book
16	General Cash Book

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Construction cash book

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

COMMENTS

Beside the above the following records have been maintained by the college

SL NO	PARTICULARS
1	Postage Register
2.	UGC Cash Book
3.	Admission refund Register
4.	Sams Cash Book
5.	Service Books
6.	Advance Register
7.	DCB Register
8.	Student Funds Register

During our Verification it is revealed that construction cash book , Dead stock Register & Bank reconciliation Register have not been maintained .The audit 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 - 2016-2017

Sno	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	+2 Cash Book	01-04-2016	1194487.00	4490822.00	5685309.00	3444878.00	31-03-2017	2240431.00	31-03-2017	2240431.58	-0.58	
2	+3 Cash Book	01-04-2016	3432224.00	17448647.00	20880871.00	16682863.00	31-03-2017	4198008.00	31-03-2017	4198008.68	-0.68	
3	UGC Cash Book	01-04-2016	1057763.00	544170.00	1601933.00	1063387.00	31-03-2017	538546.00	31-03-2017	538546.00	0.00	
4	Vocational Cash Book	01-04-2016	170505.00	18189.00	188694.00	28976.00	31-03-2017	159718.00	31-03-2017	159717.84	0.16	
5	NSS CASH BOOK	01-04-2016	9690.00	11840.00	21530.00	11250.00	31-03-2017	10280.00	31-03-2017	10280.00	0.00	
6	Sams (+2) Cash Book	01-04-2016	151198.00	138550.00	289748.00	197225.00	31-03-2017	92523.00	31-03-2017	92523.00	0.00	
7	Sams (+3) Cash Book	01-04-2016	173012.00	171977.00	344989.00	71491.00	31-03-2017	273498.00	31-03-2017	273498.00	0.00	
	GRAND TOTAL		6188879.00	22824195.00	29013074.00	21500070.00		7513004.00		7513005.10	-1.10	

Comments

Comments :

1) In Last year Audit report Advance out standing Balance as on 31.03.2016 of Rs.160000.00 not taken in Closing Balance in General Cash Book. But the College has taken the same Amount Rs.160000.00 as closing Balance of General Cash Book. So it differ Rs.160000.00 Both (+2 & +3) Cash Book opening Balance (4626711.41-4466711.41) in the Audit report 2016-17.

2) In Last year Audit report Advance out standing Balance as on 31.03.2016 of Rs.189500.00 not taken in Closing Balance in UGC Cash Book. But the College has taken the same Amount Rs.189500.00 as including closing Balance of UGC Cash Book. So it differ Rs.189500.00 UGC Cash Book opening Balance (1057763.00-868263.00) in the Audit report 2016-17.

DETAILS OF CLOSING BALANCE AS ON 31.03.2017

SL NO	TYPE OF CASH BOOK	IN CASH	IN BANK	IN FDR	IN ADVANCE	TOTAL
1	+2 Cash Book		1786114.58	253236.00	201081.00	2240431.58
2.	+ 3 Cash Book		3603881.68	235000.00	359127.00	4198008.68
	UGC Cash Book		481046.00		57500.00	538546.00
4.	Vocational Cash Book		159717.84			159717.84
5.	Nss Cash Book		10280.00			10280.00
6.	Sams (+2) Cash Book		92523.00			92523.00
7	Sams (+3) Cash Book		273498.00			273498.00
	TOTAL		6407061.10	488236.00	617708.00	7513005.10

The head-wise receipts & Expenditure of the college for the year 2016-17 are furnished in table below.

+ 2 Cash Book						
S.L No	Head of Account	O/B As on 01/04/2016	Receipt During the year 2016-17	Total	Expenditure During the year 2016-17	C/B As on 31.3.2017

	1	2	3	4	5	6	7
A.	OPENING BALANCE		1194487.20	0.00	0.00	0.00	1194487.20
1	Grants (Recurring)						
	Block Grant Salary			1539017.00	1539017.00	1539017.00	0.00
	TOTAL			1539017.00	1539017.00	1539017.00	0.00
2	INTERNAL SOURCES						
	Fees & Fines			39004.00	39004.00	39006.00	-2.00
	TOTAL			39004.00	39004.00	39006.00	-2.00
3	STUDENTS FUNDS						
	Development			1810456.00	1810456.00	1133862.00	676594.00
	CHSE Certificate			41650.00	41650.00	39396.00	2254.00
	College Exam Fee			316100.00	316100.00	263386.00	52714.00
	College Development Council			7800.00	7800.00		7800.00
	S.S.G/SSW			7800.00	7800.00		7800.00
	Students Aid funds			23400.00	23400.00	3610.00	19790.00
	EMH Fees			59700.00	59700.00	54150.00	5550.00
	Common Room			15600.00	15600.00	6975.00	8625.00
	Proctorial fees			7800.00	7800.00		7800.00
	College Calander/ Magazine			39000.00	39000.00		39000.00
	Games & Sports			85960.00	85960.00	61940.00	24020.00
	Corps funds			19900.00	19900.00		19900.00
	D.S.A			23400.00	23400.00		23400.00
	Cultural Association			39000.00	39000.00	12220.00	26780.00
	College Union			31200.00	31200.00		31200.00
	Identity/ Library Card			23880.00	23880.00		23880.00
	Library fee			73260.00	73260.00	28219.75	45040.25
	Medical fee			7800.00	7800.00		7800.00
	Science Society			2310.00	2310.00		2310.00
	Faculty Welfare			7800.00	7800.00		7800.00
	NSS			7800.00	7800.00	3612.87	4187.13
	Redcross			11780.00	11780.00	41761.00	-29981.00
	E-Educationed			39000.00	39000.00		39000.00
	Cycle stand			7800.00	7800.00		7800.00
	Recogn/ Affiliation fee			39160.00	39160.00	20575.00	18585.00
	Regd. Fee			19900.00	19900.00	18228.00	1672.00
	Academic fee			27540.00	27540.00	16245.00	11295.00
	Syllabas			15920.00	15920.00	1805.00	14115.00
	N.C.C			23400.00	23400.00	11185.00	12215.00

	Jayanti/Flagday		7800.00	7800.00		7800.00
	TOTAL		2843916.00	2843916.00	1717170.62	1126745.38
4	OTHER					
	Bank Interest		68885.00	68885.00		68885.00
	TDS				1270.00	-1270.00
	Laboratory				44534.00	-44534.00
	Refund of E-Adm. Fees				103880.00	-103880.00
	TOTAL		68885.00	68885.00	149684.00	-80799.00
	GRAND TOTAL	1194487.20	4490822.00	5685309.20	3444877.62	2240431.58

+3 Cash Book

S.L No	Head of Account	O/B As on 01/04/2016	Receipt During the year 2016-17	Total	Expenditure During the year 2016-17	C/B As on 31.3.2017
1	2	3	4	5	6	7
B	OPENING BALANCE	3432224.21		3432224.21		3432224.21
1	Grants (Recurring)					
	DP Salary		8822960.00	8822960.00	8822960.00	
	Block Grant Salary		2995234.00	2995234.00	2995234.00	
	TOTAL		11818194.00	11818194.00	11818194.00	0.00
2	Grants (Non-Recurring)			0.00		
	Infrastructure grant		500000.00	500000.00	500000.00	
	Active Citizen		22000.00	22000.00	22000.00	
	TOTAL		522000.00	522000.00	522000.00	0.00
3	Other than Grant			0.00		
	GIS		495000.00	495000.00	495000.00	
	Provisional Pension		250254.00	250254.00	250254.00	
	TOTAL		745254.00	745254.00	745254.00	0.00
4	Internal Sources					
	Fees & Fines		41266.00	41266.00	41266.00	0.00
	TOTAL		41266.00	41266.00	41266.00	0.00
5	Students Funds					
	Development		2771204.00	2771204.00	2430134.53	341069.47
	Seminar fee		56050.00	56050.00		56050.00
	College Exam Fee		555960.00	555960.00	371206.00	184754.00
	College Development Council		7730.00	7730.00	7365.00	365.00
	S.S.G/SSW		7730.00	7730.00		7730.00
	Students Aid funds		23190.00	23190.00		23190.00
	Common Room		15460.00	15460.00		15460.00

	Proctorial fees		7730.00	7730.00		7730.00
	College Calander/ Magazine		38650.00	38650.00	32800.00	5850.00
	Games & Sports		92760.00	92760.00	27270.00	65490.00
	Corps funds		30100.00	30100.00		30100.00
	D.S.A		23190.00	23190.00		23190.00
	Cultural Association		38650.00	38650.00	5000.00	33650.00
	College Union		30920.00	30920.00	2200.00	28720.00
	Identity/ Library Card		18060.00	18060.00		18060.00
	Library fee		99880.00	99880.00	62015.00	37865.00
	Medical fee		7730.00	7730.00		7730.00
	Science Society		3480.00	3480.00		3480.00
	Faculty Welfare		7730.00	7730.00		7730.00
	NSS		7730.00	7730.00	4415.00	3315.00
	Redcross		7730.00	7730.00		7730.00
	E-Educationed		77300.00	77300.00		77300.00
	Cycle stand		7730.00	7730.00		7730.00
	Recogn/ Affiliation fee		69570.00	69570.00	32000.00	37570.00
	Regd. Fee		21070.00	21070.00	36632.00	-15562.00
	Syllabas		18060.00	18060.00		18060.00
	N.C.C		23190.00	23190.00	5405.00	17785.00
	Jayanti/Flagday		7730.00	7730.00		7730.00
	TOTAL		4076314.00	4076314.00	3016442.53	1059871.47
6	Other					
	Bank Interest		240734.00	240734.00		240734.00
	Misc. Receipt		4885.00	4885.00		4885.00
	AISHE				10000.00	-10000.00
	Royalty				1135.00	-1135.00
	Labourcess				2936.00	-2936.00
	Transfer to UGC				226955.00	-226955.00
	Refund of e-admission fees				298680.00	-298680.00
	TOTAL		245619.00	245619.00	539706.00	-294087.00
	GRAND TOTAL	3432224.21	17448647.00	20880871.21	16682862.53	4198008.68
C	UGC Cash Book	1057763.00	544170.00	1601933.00	1063387.00	538546.00
	Vocational Cash	170504.84	18189	188693.84	28976.00	159717.84
	NSS Cash Book	9690	11840	21530	11250.00	10280.00
	Sams Cash Book(+2)	151198	138550	289748	197225.00	92523.00
	Sams Cash Book(+3)	173012	171977	344989	71491.00	273498.00
	Total	1562167.84	884726	2446893.84	1372329.00	1074564.84
D	GRAND TOTAL (A+B+C)	6188879.25	22824195	29013074.25	21500069.15	7513005.10

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

Hindol College, Khajuriakota - 2016-2017

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	34484959654	31-03-2017	2011.00	31-03-2017	2011.00	0.00	PLUS 2 CASH BOOK.
2	SBI , KHAJURIAKATA	11624706222	31-03-2017	55586.20	31-03-2017	55586.20	0.00	PLUS 2 CASH BOOK
3	SBI , KHAJURIAKATA	356586770207	31-03-2017	1533612.88	31-03-2017	1458812.88	74800.00	PLUS 2 CASH BOOK
4	SBI , KHAJURIAKATA	35658676606	31-03-2017	269704.50	31-03-2017	269704.50	0.00	PLUS 2 CASH BOOK
5	SBI , KHAJURIAKATA	11624706200	31-03-2017	2424627.05	31-03-2017	2378943.05	45684.00	PLUS 3 CASH BOOK
6	SBI , KHAJURIAKATA	11624705025	31-03-2017	418845.25	31-03-2017	418845.25	0.00	PLUS 3 CASH BOOK
7	SBI DKL	10993971115	31-03-2017	56331.50	31-03-2017	56331.50	0.00	PLUS 3 CASH BOOK
8	ANDHRA BANK	704011000044 71	31-03-2017	26774.00	31-03-2017	26774.00	0.00	PLUS 3 CASH BOOK
9	PNB	321600010003 4282	31-03-2017	204327.00	31-03-2017	204327.00	0.00	PLUS 3 CASH BOOK
10	CANARA HINDOL	340101002705	31-03-2017	518660.88	31-03-2017	518660.88	0.00	PLUS 3 CASH BOOK
11	CANARA	340101012408	31-03-2017	481046.00	31-03-2017	481046.00	0.00	UGC CASH BOOK
12	SBI , KHAJURIAKATA	11624706211	31-03-2017	10280.00	31-03-2017	10280.00	0.00	NSS CASH BOOK
13	SBI , KHAJURIAKATA	11624708119	31-03-2017	159717.84	31-03-2017	159717.84	0.00	VOCATIONAL CASH BOOK
14	SBI , KHAJURIAKATA	31241562986	31-03-2017	92523.00	31-03-2017	92523.00	0.00	PLUS 2 SAMS
15	SBI , KHAJURIAKATA	31083402602	31-03-2017	273498.00	31-03-2017	273498.00	0.00	PLUS 3 SAMS CASH BOOK
	GRAND TOTAL			6527545.10		6407061.10	120484.00	

Reconciliation

BANK RECONCILLIATION STATEMENT AS ON 31.03.2017 OF +2 CASH BOOK.

BANK A/C NO-356586770207

PARTICULARS				AMOUNT
Bank Balance As per Pass Book				1533612.88
Less , cheques Issued ,but not cleared by Bank				
	cheque no	Date	Amount	
	651372	21.02.2017	5000.00	
	651583	31.03.2017	17650.00	
	651582	31.03.2017	2150.00	
	651584	31.03.2017	50000.00	
	Total			74800.00
Balance as per Cash Book				1458812.88

BANK RECONCILLIATION STATEMENT AS ON 31.03.2017 OF +3 CASH BOOK.

BANK A/C NO-11624706200

PARTICULARS				AMOUNT
Balance as per Bank Pass Book				2424627.05
Less , chequee Issued , but not cleared by Bank				
	Cheque No	Date	Amount	
	701357	31.03.2017	5270	
	701358	31.03.2017	40414	
	Total			45684.00
Balance as per Cash Book				2378943.05

PARA: 6 STOCK POSITION

Hindol College, Khajuriakota - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	LIBRARY BOOKS	10846	490	0	11336.00	11336	
2	SPORTS ITEM	130	14	0	144.00	144	
3	ASSET STOCK	777	3	0	780.00	780	ASSETS STOCKS AS PER STOCK REGISTER ,DETAILS AS GIVEN IN COMMENTS

Comments

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

However the stock position of different articles acquired as on 31.03.2017 is furnished below :-

DETAILS OF LIBRARY STOCK AS ON 31.03.2017

ITEMS	OB as on 01.04.2016	Receipt during the Year	Total	Damage during the year	Lost during the year	CB as on 31.03.2017
UGC	2608	0	2608	0	0	2608
GENERAL	8238	490	8728	0	0	8728
TOTAL	10846	490	11336	0	0	11336

GENERAL STOCK

ITEMS	OB as on 01.04.2016	Receipt during the Year	Total	Damage during the year	Lost during the year	CB as on 31.03.2017
Iron Bench cum Desk	281	0	281	0	0	281
Wooden Bench cum desk	12	0	12	0	0	12
Table & Practical table	78	0	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 Chair	54	0	54	0	0	54
Plastic Chair	46	0	46	0	0	46
Cain Chair	8	0	8	0	0	8
Steel Almirah	50	2	52	0	0	52
Fan	53	0	53	0	0	53
Xerox Machine	3	0	3	0	0	3
Ttal (A)	636	2	638	0	0	638

ITEMS	OB AS ON 01/04/2016	RECEIPT DURING THE YEAR	TOTAL	DAMAGE DURING THE YEAR	LOST DURING THE YEAR	CB AS ON 31.03.2017
Steel Almirah	4	0	4	0	0	4
Table	1	0	1	0	0	1
Coputer System	5	0	5	0	0	5
Printer	9	1	10	0	0	10
Modem	1	0	1	0	0	1
Monitor	3	0	3	0	0	3

Computer Table	3	0	3	0	0	3
UPS	5	0	5	0	0	5
Photo Copier	1	0	1	0	0	1
Fax Machine	2	0	2	0	0	2
Steel Rack	16	0	16	0	0	16
Ahuja Amplifare Set	2	0	2	0	0	2
Genset	2	0	2	0	0	2
xerox	5	0	5	0	0	5
DVD Player	1	0	1	0	0	1
Refregerator	5	0	5	0	0	5
Inverter	11	0	11	0	0	11
Laptop	4	0	4	0	0	4
Digital Camera	1	0	1	0	0	1
Colour Printer	2	0	2	0	0	2
Scanner	3	0	3	0	0	3
Handy Cam	1	0	1	0	0	1
Projecter screen	6	0	6	0	0	6
Pen Drive	4	0	4	0	0	4
TV	2	0	2	0	0	2
Lab Table	6	0	6	0	0	6
Computer Table	22	0	00	0	0	22
Computer	4	0	4	0	0	4
Water Cooler	1	0	1	0	0	1
Stablizer	7	0	7	0	0	7
Water Purifier	2	0	2	0	0	2
Total(B)	141	1	142	0	0	142
Grand total (A+B)	777	3	780	0	0	780

SPORTS STOCK (UGC)

ITEMS	OB AS ON 01/04/2016	RECEIPT DURING THE YEAR	TOTAL	DAMAGE DURING THE YEAR	LOST DURING THE YEAR	CB AS ON 31.03.2017
Football Goal post complete	1	0	1	0	0	1
6 Station Home GYM	1	0	1	0	0	1
Javellne (Men)	3	0	3	0	0	3
Javellne (Owmen)	3	0	3	0	0	3
Weighting Machine	1	0	1	0	0	1
Total (A)	9	0	9	0	0	9

SPORTS STOCK (General)

ITEMS	OB AS ON 01/04/2016	RECEIPT DURING THE YEAR	TOTAL	DAMAGE DURING THE YEAR	LOST DURING THE YEAR	CB AS ON 31.03.2017
Abdomen Guard	3	0	3	0	0	3
White Dress	13	0	13	0	0	13
Cricket Bat	4	2	6	0	0	6
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	4	9	0	0	9
Keeping Gloves	2	2	4	0	0	4
Vicky Ball (Cricket)	7	6	13	0	0	13
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
Volly 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)	121	0	121	0	0	121
Grant Total (A+B)	130	14	144	0	0	144

The Physical verification of stock & Sports was not conducted by the principal regularly.

Hence the Principal is advised to conduct half-yearly physical verification of stock & Store of the college.

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 henceforth in appropriate format.

PARA: 7 INVESTMENT

Hindol College, Khajuriakota - 2016-2017

S/no	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	01-04-2016	253236.00	0.00	253236.00	0.00	31-03-2017	253236.00	31-03-2017	253236.00	0.00	DETAILS HAS BEEN IN COMMENTS
2	01-04-2016	235000.00	0.00	235000.00	0.00	31-03-2017	235000.00	31-03-2017	235000.00	0.00	DETAILS HAS BEEN IN COMMENTS
	GRAND TOTAL	488236.00	0.00	488236.00	0.00		488236.00		488236.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

THE DETAILS OF INVESTMENT IS FURNISHED BELOW -

SL NO	NAME OF THE BANK	A/C NUMBER	AMOUNT DEPOSITED	RATE OF INTEREST	DATE OF INVESTMENT	DATE OF MATURITY	MATURITY VALUE	PLEDGE	REMARKS
1	Canara Bank , Hindol	0340301000001	100000.00	9.50	20/11/2008	20.11.2018		Pledged to Register Utkal University	+3 Cash Book
2.	Canara Bank , Hindol	34030100000313	25000.00	9.05	07/06/2014	07/06/2024		pledge to Secretary CHSE (O)	+ 2 Cash Book
3	SBI Khajuriakota	11624796557	100000.00	8.75	13/09/2013	13/09/2023		Pledged to Register Utkal University	+3 Cash Book
4	SBI Khajuriakota	11624799401	228236.00	8.75	13/04/2011	13/04/2019	456155.00	pledge to Secretary CHSE (O)	+ 2 Cash Book
5	SBI Khajuriakota	30913500786	25000.00	7.5	6/10/2009	6/10/2019	52559.00	Pledged to Register Utkal University	+3 Cash Book
6	Andhra Bank	34195	10000.00	Interest credit to Andhra Bank A/c no-070401100004471	18/06/2001			Pledge to Long Term Deposit	+3 Cash Book
		Total	488236.00						

During the course of audit it was found that Investment Register is not maintained. 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.

PARA: 8 ADVANCE

Hindol College, Khajuriakota - 2016-2017

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	01-04-2016	+2 cash book	0.00	201081.00	201081.00	0.00	31-03-2017	201081.00	31-03-2017	201081.00	0.00	
2	01-04-2016	+3 cash Book	160000.00	448627.00	608627.00	249500.00	31-03-2017	359127.00	31-03-2017	359127.00	0.00	
3	01-04-2016	UGC CASH BOOK	189500.00	75000.00	264500.00	207000.00	31-03-2017	57500.00	31-03-2017	57500.00	0.00	
GRAND TOTAL			349500.00	724708.00	1074208.00	456500.00		617708.00		617708.00	0.00	

Comments :

Details of outstanding Advance in +3 cash Book as on 31.03.2017.

SL NO	NAME	DESIGNATION	PURPOSE	DATE OF ADVANCE	ADVANCE OUTSTANDING AS ON 01.04.2016	ADVANCE PAID DURING THE YEAR 2016-17	VOUCHER NO	DATE OF ADVANCE ADJUSTMENT	ADJUSTMENT AMOUNT	ADJUSTMENT VOUCHER NO	OUTSTANDING AS ON 31.03.2017
1	Biranchi Narayan Tripathy	Lect.in Eng	A.H.S Exam	16/02/2016	8000.00	0.00		25/10/2016	8000.00	63	0
2	Bimal Pradhan	Lect.in Hist	+3 Nodal Exam	23/02/2016	5000.00	0.00		6/10/2016	5000.00	69	0
3	Dillip ku. Gadnaik	Lect.in Eng	+3 final year	23/02/2016	18000.00	0.00		25/10/2016	18000.00	70	0
4	Jayant Narayan Pati	Lect.in Physics	+3 pre degree Exam	21/03/2016	20000.00	0.00		31/03/2017	20000.00	209	0
5	Biranchi Narayan Tripathy	Lect.in Eng	A.H.S Exam	28/03/2016	15000.00	0.00		25/10/2016	15000.00	63	0
6	Murali kishore jenamani	Lect.in Odiya	National Seminar	15/12/2015	24000.00	0.00			0.00		24000.00
7	Kishore ku.Prusty	Lect.in Math	National Seminar	15/12/2015	20000.00	0.00			0.00		20000.00

8	Sukanta ku.pati	Lect.in chem.	National Seminar	15/12/2015	30000.00	0.00					30000.00
9	Jayant Narayan Pati	Lect.in Physics	National Seminar	15/12/2015	20000.00	0.00					20000.00
10	Jayant Narayan Pati	Lect.in Physics	Exam	23/04/2016		22000.00		25/10/2016	22000.00	71	0.00
11	B.K Prusty	LDC	Postage	13/08/2016		1000.00		29/12/2016	1000.00	123	0.00
12	P.Sahu	Demonstater	Ganesh Puja	30/08/2016		8000.00					8000.00
13	Biswaranjan	Demonstater	Lab contingent	27/09/2016		3000.00	28				3000.00
14	S.K Pati	Lect.in chem.	Lab contingent	22/09/2016		3000.00	29				3000.00
15	D.sahu	Demonstater	Lab contingent	27/09/2016		3000.00	30				3000.00
16	P.Sahu	Demonstater	Lab contingent	27/09/2016		3000.00	31				3000.00
17	K.k Prusty	Lect.Math	Lab contingent	27/09/2016		3000.00	32				3000.00
18	S.c Mishra	Lect.in Edu	Lab contingent	27/09/2016		3000.00	33				3000.00
19	D.k Samal	PET	Preparation of Play groun	24/11/2016		9000.00		31/03/2017	9000.00	165	0.00
20	K.k Prusty	Lect.Math	SEMINAR	25/10/2016		2000.00					2000.00
21	Jayant Narayan Pati	Lect.in Physics	SEMINAR	25/10/2016		2000.00					2000.00
22	Sashadhar Biswal	Lect.in Pol.Sc	SEMINAR	25/10/2016		2000.00					2000.00
23	B.Pradhan	Lect.in Hist.	SEMINAR	25/10/2016		2000.00					2000.00
24	H.M Sahu	Lect.in Eco	SEMINAR	25/10/2016		2000.00					2000.00
25	S.K Pati	Lect.in Chem.	SEMINAR	25/10/2016		2000.00					2000.00
26	S.Ch.Mishra	Lect.in Edu.	SEMINAR	25/10/2016		2000.00					2000.00
27	S.S Dash	Lect.in Zoo	SEMINAR	25/10/2016		2000.00					2000.00
28	Subhalaxmi Das	Lect. In Botany	SEMINAR	25/10/2016		2000.00					2000.00
29	Jayant Narayan Pati	Lect.in Physics	National Seminar	24/11/2016		30000.00					30000.00
30	B.Pradhan	Lect.in Hist	Infrastructer	19/12/2016		150000.00			150000.00	3/2/2017	0.00
31	A.K Sahu	Lect.in Phy.	Exam	24/01/2017		18000.00					18000.00

32	B.K Pradhan	LDC	Postage	29/12/2016		1500.00					1500.00
33	P.M Behera	Librarian	Lib.Contigent	4/1/2017		1500.00		1500.00	30/03/2017		0.00
34	D.K Garnaik	Lect.in Eng.	Centre adv.	3/2/2017		20000.00					20000.00
35	P.K Garnaik	Lect.in Eng.	Centre adv.	30/03/2017		21000.00					21000.00
36			EPF Advance to Block Grant Employes			130627.00					130627.00
			TOTAL		160000.00	448627.00		249500.00			359127.00

Details of outstanding Advance in +2 cash Book as on 31.03.2017.

SL NO	NAME	DESIGNATION	PURPOSE	DATE OF ADVANCE	ADVANCE OUT STANDING AS ON 01.04.2016	ADVANCE PAID DURING THE YEAR 2016-17	VOUCHER NO	DATE OF ADVANCE RECOVERY	RECOVERY AMOUNT	RECOVERY VOUCHER NO	OUT STANDING AS ON 31.03.2017
1	B.Pradhan	Lect.in Hist.	Construction of Drinking Water	17/11/2016	0.00	50000.00					50000.00
2	P.sahu	Lect.in Phy.	Infrastructer	24/01/2017	0.00	9000.00					9000.00
3	A.K Jenamani	Lect.in Odiya	AHS Exam	28/01/2017	0.00	10000.00					10000.00
4	A.K Jenamani	Lect.in Odiya	AHS Exam	29/03/2017	0.00	15000.00					15000.00
5	B.Pradhan	Lect.in Hist.	Construction of Drinking Water	31.03.2017	0.00	50000.00					50000.00
6	EPF Adv to B.G Staff					67081.00					67081.00
			TOTAL		0.00	201081.00					201081.00

Details of outstanding Advance in UGC cash Book as on 31.03.2017.

SL NO	NAME	DESIGNATION	PURPOSE	DATE OF ADVANCE	ADVANCE OUT STANDING AS ON 01.04.2016	ADVANCE PAID DURING THE YEAR 2016-17	VOUCHER NO	DATE OF ADVANCE RECOVERY	RECOVERY AMOUNT	RECOVERY VOUCHER NO	OUT STANDING AS ON 31.03.2017
-------	------	-------------	---------	-----------------	---------------------------------------	--------------------------------------	------------	--------------------------	-----------------	---------------------	-------------------------------

1	Murali kishore Jenamani	Lect.in Odiya	MRP	1/7/2015	57500.00					57500.00
2	Murali kishore Jenamani	Lect.in Odiya	National Seminar	16/09/2015	85000.00			21/05/2016	85000.00	12&16
3	Dillip Kumar Garnaik	Lect.in Eng.	MRP	2/11/2015	36000.00			26/10/16	36000.00	26
4	Murali kishore Jenamani	Lect.in Odiya	National Seminar	15/11/2015	11000.00			21/05/2016	11000.00	12&16
5	J.N Pati		National Seminar	3/9/2016	25000.00			2/3/2017	25000.00	39
6	J.N Pati		National Seminar	23/02/17	50000.00			2/3/2017	50000.00	39
			TOTAL		189500.00	75000.00			207000.00	57500.00

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 .

DETAILS OF POSITION OF ADVANCE OUTSTANDING MORE THAN ONE YEAR :-

SL. NO	NAME	DATE OF ADVANCE	AMOUNT	PURPOSE	REMARKS
1	MURALI KISHORE JENAMANI	15/12/2015	24000.00	NATIONAL SEMINAR	+3 CASH BOOK
2.	KISHORE KUMAR PRUSTY	15/12/2015	20000.00	NATIONAL SEMINAR	+3 CASH BOOK
3.	SUKANTA KUMAR PATI	15/12/2015	30000.00	NATIONAL SEMINAR	+3 CASH BOOK
4.	JAYANTA NARAYAN PATI	15/12/2015	20000.00	NATIONAL SEMINAR	+3 CASH BOOK
5.	MURALI KISHORE JENAMANI	01/07/2015	57500.00	MINOR RESEARCH PROJECT (MRP)	UGC CASH BOOK
		TOTAL	151500.00		

A.It was found that the UGC Cash Book that Rs. 57500.00 has been paid as advance to Mr. Murali kishore Jenamani (Lect.in Oriya) towards MRP(Minor Research Project) on 01.07.2015 which is yet to be adjusted. On inquiry it was ascertained that the said amount has been received from UGC vide letter No-PHO-44/14-15 date 02/02/2015

B.As per G.O No 2221/F 08/03/2002 of finance Department , read with circular No- 15179 dt. 28/09/2013 of Directorate of Local fund Audit , Odisha the total amount

outstanding more than one year. Rs. 151500.00 is to be recovered from advance sanctioning authority & advance holder.

The above Amount Rs.151500.00 should be Recovered from Followings Persons :-

S.L No	Name	Designation	Amount	Remarks
01	AKhaya kumar Dash	Principal	75750.00	Advance sanctioning authority
02	Murali Kishore Jenamani	Lect.in Odiya	40750.00	
03.	Kishore Kumar Prusty	Lect.in Math	10000.00	
04.	Sukanta kumar Pati	Lect.in chem	15000.00	
05.	Jayanta Narayan Pati	Lect.in Physics	10000.00	
		Total	151500.00	

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Akhaya kumar Dash	Principal	Hindol College , Khajuriakata	75750
2	Murali kishore Jenamani	Lect.in Odiya	Hindol Cllege , Khajuriakata	40750
3	Kishore kumar Prusty	Lect.in Math	Hindol College , Khajuriakata	10000
4	Sukanta kumar Pati	Lect.in Chem	Hindol College , Khajuriakata	15000
5	Jayanta Narayan Pati	Lect.in Physics	Hindol College , Khajuriakata	10000

PARA: 9 GRANTS

Hindol College, Khajuriakota - 2016-2017

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	01-04-2016	0.00	8822960.00	8822960.00	8822960.00	31-03-2017	0.00	D.P Grant
2	01-04-2016	0.00	4534251.00	4534251.00	4534251.00	31-03-2017	0.00	Block Grant
3	01-04-2016	-299873.00	522000.00	222127.00	522000.00	31-03-2017	-299873.00	Grants Non-Recurring
4	01-04-2016	835296.00	508955.00	1344251.00	1063375.00	31-03-2017	280876.00	UGC GRANT
	GRAND TOTAL	535423.00	14388166.00	14923589.00	14942586.00		-18997.00	

Comments :

Non-Recurring Grants :-

The details position of non-recurring grants for the year 2016-17 is furnished Below :-

Head of Account	O/B as on 01.04.2016	Receipt during 16-17	Total	Expenditure during 16-17	C/B as on 31.03.2017
Infrastructure grant from DHE (O) for const of Building	-294873.00	500000.00	205127.00	500000.00	-294873.00
Active citizen	0.00	22000.00	22000.00	22000.00	0.00
Seminar Grant from DRDA , Dhenkanal	-5000.00	0.00	-5000.00	0.00	-5000.00
Total	-299873.00	522000.00	222127.00	522000.00	-299873.00

UGC Grants

The details position of UGC grants for the year 2016-17 is furnished Below :-

SL No	Head of Account	Opening Balance	Receipt during the year	Total	Expenditure during the year	Closing Balance
	UGC GRANTS					
1	Laboratory Building	7908.00		7908.00		7908.00
2	Womens Hostel	42010.00		42010.00	3120.00	38890.00
3	MRP Mathmetics		56000.00	56000.00	56000.00	
4	MRP Physics		56000.00	56000.00	56000.00	
5.	MRP Odiya	57500.00		57500.00		57500.00
6.	MRP Humanities and social science	36000.00		36000.00	36000.00	
7	IQAC	187720.00		187720.00	37000.00	150720.00
8	GDA 35	436488.00	226955.00	663443.00	588335.00	75108.00
9	GDA31	41670.00		41670.00	20920.00	20750.00
10	Additional Grants(Equipments)3					
11	Seminar Chemistry	-30000.00		-30000.00		-30000.00
12	Seminar	-20000.00		-20000.00		-20000.00

	Economics					
13	Seminar Mathematics	-20000.00		-20000.00		-20000.00
14	Seminar Odiya	96000.00		96000.00	96000.00	
15	Seminar Physics		170000.00	170000.00	170000.00	
	TOTAL	835296.00	508955.00	1344251.00	1063375.00	280876.00

Comments

There was Opening Balance difference in UGC Grant of Rs. 233011.00(1068307.00-835296.00).Now this has been rectified,as explained to us & document provided .The amount of Rs.233011.00 is deducted from Closing Balance of UGC grant.It was expended for GDA-35.

It would be found from the above computation that utilization of grant was far from satisfactory . As against the availability of grant to the extent of RS. 1577262.00 a sum of Rs. 1063375.00 has been utilized during the year under audit. As such the achievement on utilization of grant is about 67.42% , which implies that the pace of utilization is absolutely low in comparison to the volume of grants available with college during the financial year 2016-17.

It can be seen from the last Audit Report that a total sum of Rs.299873.00 was expended in excess out of the college fund for which the excess expenditure of Rs.299873.00 was held under objection till recoupment of the same. But no tangible steps had yet been taken by the college authorities 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 once again 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.

Year-wise break up pending grants

YEAR	AMOUNT
2011-12	7908.00
2014-15	272968.00
2015-16	0.00
2016-17	0.00
TOTAL	280876.00

PARA: 10 UTILISATION CERTIFICATE

Hindol College, Khajuriakota - 2016-2017

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	01-04-2016	501832.00	1585375.00	2087207.00	932000.00	31-03-2017	1155207.00	UGC GRANT and Non-Recurring Grant
	GRAND TOTAL	501832.00	1585375.00	2087207.00	932000.00		1155207.00	

Comments :

Comments :-

Last year U.C Outstanding Balance was 268821.00. After rectification for the year 2015-16, the outstanding Balance will be 501832.00(268821.00+233011.00)

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.

Details of U.C submitted during the year 2016-17

Sl.No	Year of Grant	Sanction Leetter no	Name of Grant	UC Letter No	Amount
1	2016-17	CO-191-15-16	National Seminar	245/14.03.2017	150000.00
2	2016-17	PSO/13-14/14.10.16	MRP-Mathmetics	243(B)14.03.2017	56000.00
3.	2016-17	PSO/21/13-14/14.10.16	MRP-Physics	242(B)14.03.2017	56000.00
4	2014-15	FCO/063/14-15/03.02.15	Odiya Seminar	256/16.06.2016	120000.00
5.	2016-17	ERIP/ER 16-17/C-160	Seminar funding towards DRDO	246/14.03.2017	50000.00
6.	2016-17	DHE 22900 / 20.06.2016	Infrastructure Development Assistance	130 / 22.03.2017	500000.00
			TOTAL		932000.00

Year wise breakup of pendency of the U.C

Year	Amount
2014-15	268821.00
2015-16	233011.00
2016-17	653375.00
Total	1155207.00

So Immediate action need to be takon priority basis to clean up such pendency.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No cases of misappropriation & Defalcation are detected from the verified records.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
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 henceforth in appropriate format.

PARA: 13 AUDIT OF RECEIPTS

13.1 -																				
<p>Checking of money Receipt to DCR Audit found a mistake , given below -</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Money Receipt No</th> <th>Amount</th> <th>DCR page No</th> <th>DCR Amount</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>12/08/2016</td> <td>563/30</td> <td>1100.00</td> <td>198</td> <td>1000.00</td> <td>Less entry in DCR Rs.100.00</td> </tr> </tbody> </table> <p>So The above figure Rs.100.00 should Recovered by Responsible person B.K Prusty (Jr Cleark)</p> <p>The amount Recovered in sports Recovery , details are given below</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Amount</th> <th>money receipt no</th> <th>Responsible person</th> </tr> </thead> <tbody> <tr> <td>22/09/2017</td> <td>100.00</td> <td>17/543</td> <td>B.K Prusty , J.r. Cleark</td> </tr> </tbody> </table> <p>Non-Maintenance of DCB Register of Fees & Fines and Student Fund.</p> <p>The DCB Register of Fee & fines has not been maintained by the college . In absence of maintenance of the said register the actual amount due for collection towards fees & fines during the year 2016-17 could not be ascertained. As a result of comparative study could not be made to find out of less collection of fees & fines & students fund.</p> <p>Hence the principal is suggested to ensure early maintenance of the DCB register of fees & fines & student fund forthwith for better interest of the college and produce the same to next audit for verification.</p>	Date	Money Receipt No	Amount	DCR page No	DCR Amount	Remarks	12/08/2016	563/30	1100.00	198	1000.00	Less entry in DCR Rs.100.00	Date	Amount	money receipt no	Responsible person	22/09/2017	100.00	17/543	B.K Prusty , J.r. Cleark
Date	Money Receipt No	Amount	DCR page No	DCR Amount	Remarks															
12/08/2016	563/30	1100.00	198	1000.00	Less entry in DCR Rs.100.00															
Date	Amount	money receipt no	Responsible person																	
22/09/2017	100.00	17/543	B.K Prusty , J.r. Cleark																	
13.2 -																				
DETAILS OF STUDENT FUNDS OF THE COLLEGE FURNISHED BELOW :-																				

Details of Student Funds of +2 Cash Book.

Head of Account	Receipt During the year 2016-17	Expenditure During the year 2016-17	C/B As on 31.3.2017
Development	1810456.00	1133862.00	676594.00
CHSE Certificate	41650.00	39396.00	2254.00
College Exam Fee	316100.00	263386.00	52714.00
College Development Council	7800.00		7800.00
S.S.G/SSW	7800.00		7800.00
Students Aid funds	23400.00	3610.00	19790.00
EMH Fees	59700.00	54150.00	5550.00
Common Room	15600.00	6975.00	8625.00
Proctorial fees	7800.00		7800.00
College Calander/ Magazine	39000.00		39000.00
Games & Sports	85960.00	61940.00	24020.00
Corps funds	19900.00		19900.00
D.S.A	23400.00		23400.00
Cultural Association	39000.00	12220.00	26780.00
College Union	31200.00		31200.00
Identity/ Library Card	23880.00		23880.00
Library fee	73260.00	28219.75	45040.25
Medical fee	7800.00		7800.00
Science Society	2310.00		2310.00
Faculty Welfare	7800.00		7800.00
NSS	7800.00	3612.87	4187.13
Redcross	11780.00	41761.00	-29981.00
E-Educationed	39000.00		39000.00
Cycle stand	7800.00		7800.00
Recogn/ Affiliation fee	39160.00	20575.00	18585.00
Regd. Fee	19900.00	18228.00	1672.00
Academic fee	27540.00	16245.00	11295.00
Syllabas	15920.00	1805.00	14115.00
N.C.C	23400.00	11185.00	12215.00
Jayanti/Flagday	7800.00		7800.00
Fees & Fines	39004.00	39006.00	-2.00

Details of Student Funds of +3 Cash Book.

Head of Account	Receipt During the year 2016-17	Expenditure During the year 2016-17	C/B As on 31.3.2017
Development	2771204.00	2430134.53	341069.47
Seminar fee	56050.00		56050.00
College Exam Fee	555960.00	371206.00	184754.00
College Development Council	7730.00	7365.00	365.00
S.S.G/SSW	7730.00		7730.00

Students Aid funds	23190.00		23190.00
Common Room	15460.00		15460.00
Proctorial fees	7730.00		7730.00
College Calander/ Magazine	38650.00	32800.00	5850.00
Games & Sports	92760.00	27270.00	65490.00
Corps funds	30100.00		30100.00
D.S.A	23190.00		23190.00
Cultural Association	38650.00	5000.00	33650.00
College Union	30920.00	2200.00	28720.00
Identity/ Library Card	18060.00		18060.00
Library fee	99880.00	62015.00	37865.00
Medical fee	7730.00		7730.00
Science Society	3480.00		3480.00
Faculty Welfare	7730.00		7730.00
NSS	7730.00	4415.00	3315.00
Redcross	7730.00		7730.00
E-Educated	77300.00		77300.00
Cycle stand	7730.00		7730.00
Recogn/ Affiliation fee	69570.00	32000.00	37570.00
Regd. Fee	21070.00	36632.00	-15562.00
Syllabas	18060.00		18060.00
N.C.C	23190.00	5405.00	17785.00
Jayanti/Flagday	7730.00		7730.00
Fees & Fines	41266.00	41266.00	0.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 -		
Details of Expenditure of +2 Cash book furnished below :-		
Sl. No	Head of Account	Amount
1	Block Grant Salary	1539017
2	Fees & Fines	39006
3	Development	1133862
4	CHSE Certificate	39396
5	College Exam Fee	263386
6	Students Aid funds	3610
7	EMH Fees	54150

8	Common Room	6975
9	Games & Sports	61940
10	Cultural Association	12220
11	Library fee	28219.75
12	NSS	3612.87
13	Redcross	41761
14	Recogn/ Affiliation fee	20575
15	Regd. Fee	18228
16	Academic fee	16245
17	Syllabas	1805
18	N.C.C	11185
19	TDS	1270
20	Laboratory	44534
21	Refund of E-Adm. Fees	103880
	TOTAL	3444877.62

Details of Expenditure of +3 Cash Book furnished below :-

Sl.No	Head of Account	Amount
1	DP Salary	8822960.00
2	Block Grant Salary	2995234.00
3	Infrastructure grant	500000.00
4	Active Citizen	22000.00
5	GIS	495000.00
6	Provisional Pension	250254.00
7	Fees & Fines	41266.00
8	Development	2430134.53
9	College Exam Fee	371206.00
10	College Development Council	7365.00
11	College Calander/ Magazine	32800.00
12	Games & Sports	27270.00
13	Cultural Association	5000.00
14	College Union	2200.00
15	Library fee	62015.00
16	NSS	4415.00
17	Recogn/ Affiliation fee	32000.00
18	Regd. Fee	36632.00
19	N.C.C	5405.00
20	AISHE	10000.00
21	Royalty	1135.00

22	Labourcess	2936.00
23	Transfer to UGC	226955.00
24	Refund of e-admission fees	298680.00
	TOTAL	16682862.53

PARA: 15 AUDIT ON WORKS

15.1 -				
The following govt. dues which is deducted from construction Bill , has been deposited on proper head.				
S.I No	Iteam	Amount	Vr No & Date	Remark
01	Vat	24346.00	52 , 29/03/2017	UGC
02.	TDS	7426.00	51 , 29/03/2017	UGC
03	Royalty	2780.00	49 , 29/03/2017	UGC
04	Royalty	1242.00	50 , 29/03/2017	UGC
05.	Royalty	1135.00	165,03/02/2017	General
06	Labourcess	6086.00	47 ,29/03/2017	UGC
07	Labourcess	2936.00	166 , 03.02.2017	General
	Total	45951.00		

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 & FINES

Position of Fees & fines depositable during the year under Audit for the year 2016-17.

PARTICULARS	+2	+3
Opening Balance	0.00	0.00
Depositable amount as per fee structure during the year 2016-17	39004.00	41266.00
Total	39004.00	41266.00
Deposited during the year	39006.00	41266.00
Closing Balance	-2.00	0.00

Details of Deposits of fees & fines

Sl No	Challan no	Date	Amount	Remarks
1	187	29.03.2017	39006.00	+2
2.	186	29.03.2017	41266.00	+3

Assessment of Fees & Fines (+2 Stream) During the year 2016-17 furnished below

Class	Actual Strength	General Boys	Admission fees (Rs.)	Tution fees (Rs.)	Total
+2 1st Year Arts	256	95	2048.00	9120.00	11168.00
+2 1st Year Science	104	58	936.00	6264.00	7200.00
+2 2nd Year Arts	307	110	2456.00	10560.00	13016.00
+2 2nd Year Science	114	57	1026.00	6156.00	7182.00
Grand Total	781	320	6466.00	32100.00	38566.00

Assessment of Fees & Fines (+3 Stream) During the year 2016-17 furnished below

Class	Actual Strength	General Boys	Admission fees (Rs.)	Tution fees (Rs.)	Total
+3 1st Year Arts	140	48	1400.00	5760.00	7160.00
+3 1st Year Science	104	57	1040.00	6840.00	7880.00
+3 2nd Year Arts	154	43	1340.00	5160.00	6500.00

+3 2nd Year Science	115	45	1080.00	5400.00	6480.00
+3 3rd Year Arts	153	48	1350.00	5760.00	7110.00
+3 3rd Year Science	112	42	950.00	5040.00	5990.00
Grand Total	778	283	7160	33960	41120

18.2 - STAFF POSITION

Staff position of +2 stream for the year 2016-17.

Sl. No.	Category	Sanction Strength	Teaching	Non- Teaching	Total
1	Block Grant	08	07	01	08
2	Direct Payment	00	00	00	00
3	Management Payment	06 as per workload	01	05	06
	TOTAL	14	08	06	14

Teaching Staff Of +2 stream for the year 2016-17.

SL No.	Name	Post	Date of Joining	Appointment Letter No. & Date	Remark
1	Murali Kishore Jenamani	Lect. in Odia, 3rd Post	01.09.1989	02/25.08.1989	Block Grant
2	Akshaya Kumar Patra	Lect. in English, 2nd Post	16.10.1992	338/10.10.1992	Block Grant
3	Shashadhar Biswal	Lect. in Pol. Sc., 2nd Post	01.09.1989	03/25.08.1989	Block Grant
4	Suresh Chandra Mishra	Lect. in Education, 1st Post	09.02.1996	36/96-03.02.1996	Block Grant
5	Kumar Chandra Behera	Lect. in Logic, 1st Post	17.01.1994	12/94(B)-15.01.1994	Block Grant
6	Biswaranjan	Demon. in Physics, 2nd Post	08.08.1994	166/94-16.09.1994	Block Grant
7	Dillip Kumar Sahoo	Demon. in Biology, 1st Post	08.08.1994	36/94-08.08.1994	Block Grant

8	Krupasindhu Behera	Lect. in I.T., 1st Post	16.03.2012	134/15.03.2013	Management
---	--------------------	-------------------------	------------	----------------	------------

Non-Teaching Staff Of +2 stream for the year 2016-17.

SL No.	Name	Post	Date of Joining	Appointment Letter No. & Date	Remarks
1	Ajati Behera	Gardner	25.03.1987	06(2)/87-22.03.1987	Block Grant
2	Satyabhama Sahu	Lab. Attendant in Physics	12.07.2010	506/09.07.2010	Management
3	Smt. Suprava Biswal	Lady Attendant	01.07.2011	244/29.06.2011	Management
4	Akshaya Kumar Naik	Watchman	05.10.2010	658/01.10.2010	Management
5	Tuna Gochhayat	Sweeper	22.02.2012	85(1) 17.02.2012	Management
6	Chandrakanta Sahu	Data Entry Operator	02.01.2010	287/24.12.2009	Management

Staff position of +3 Stream for the year 2016-17.

SL No.	Category	Sanction Strength	Teaching	Non-Teaching	Total
1	Block Grant	17	12	5	17
2	Direct Payment	31	12	13	25
3	Management Payment	17 as per workload	11	6	17
Total		65	35	24	59

Teaching Staff Of +3 stream for the year 2016-17.

SL No.	Name	Post	Date of Joining	Appointment Letter No. & Date	Remark
1	Akshaya Kumar Dash	Principal/Reader in Chemistry, 1st Post	13.01.1981	149/13.01.1981	Direct Payee
2	Dr. Asit Kumar Jenamani	Lect. in Odia, 1st Post	02.01.1984	09/02.01.1984	Direct Payee
3	Salya Samal	Lect. in Odia, 2nd Post	07.10.2016	414/05.10.2016	Direct Payee

4	Biranchi Narayan Tripathy	Lect. in English, 1st Post	05.07.1983	1022/30.06.1983	Direct Payee
5	Dillip Kumar Garnaik	Lect. in English, 3rd Post	08.08.1994	137/08.08.1994	Block Grant
6	Late Bijay Kuamr Biswal	Lect. in History, 2nd Post	25.01.1988	27/88-20.01.1988	Direct Payee
7	Bimal Pradhan	Lect. in History, 3rd Post	01.09.1989	01/25.08.1989	Block Grant
8	Dr. Mahendra Kumar Swain	Lect. in History, 1st Post	05.10.2016	418/05.10.2016	Direct Payee
9	Laxmipriya Beuria	Lect. in History, 2nd Post	17.10.2016	448/17.10.2016	Direct Payee
10	Nirmal Chandra Panigrahi	Lect. in Pol. Sc., 3rd Post	05.02.1996	40/03.02.1996	Block Grant
11	Haramohan Sahu	Lect. in Economics, 2nd Post	22.09.1992	318/21.09.1992	Block Grant
12	Mamata Pal	Lect. in Sanskrit, 2nd Post	17.01.1994	12/94(A)-15.01.1994	Block Grant
13	Ashok Kumar Sahu	Lect. in Physics, 1st Post	12.11.1990	5603/07.11.1990	Direct Payee
14	Jayanta Narayan Pati	Lect. in Physics, 2nd Post	19.11.1996	32/96-13.11.1996	Block Grant
15	Sukanta Kumar Pati	Lect. in Chemistry, 2nd Post	03.11.1993	320/93-03.11.1993	Block Grant
16	Kishor Kumar Prusty	Lect. in Mathematics, 2nd Post	05.08.1994	133/94-05.08.1994	Block Grant
17	Dipak Ranjan Biswal	Lect. in Mathematics, 1st Post	26.10.2016	422/05.10.2016	Direct Payee
18	Binaya Narayan Sahoo	Lect. in Botany, 1st Post	25.03.1987	05(2)/87-22.03.1987	Direct Payee
19	Siba Sankar Das	Lect. in Zoology, 2nd Post	20.11.1996	233/96-13.11.1996	Block Grant
20	Dr. Sushil Kumar Garnayak	Lect. in Zoology, 1st Post	27.12.2016	547/29.11.2016	Direct Payee
21	Bimal Kumar Sahu	Demon. in Physics, 1st Post	20.09.1994	40/96-03.02.1996	Block Grant
22	Saroj Kumar Sahu	Demon. in Chemistry, 1st Post	08.08.1990	13(1)/90-31.07.1990	Direct Payee
23	Sudhansu Sekhar Mishra	Demon. in Chemistry, 2nd Post	17.12.1994	272/94-14.12.1994	Block Grant
24	Pandava Sahoo	Demon. in Zoology, 1st Post	08.09.1994	55(B)/94-08.09.1994	Block Grant
25	Subhalaxmi Dash	Lect. in Botany, 2nd Post	04.10.2010	654/01.10.2010	Management
26	Narmada Rath	Lect. in Economics, 3rd Post	16.08.2013	232/14.08.2013	Management
27	Silarani Sahoo	Lect. in Pol. Sc., 4th Post	04.10.2010	657/01.10.2010	Management

28	Brajkishor Behera	Lect. in Education, 2nd Post	22.07.2014	549(1)-16.07.2014	Management
29	Subrat Smruti Ranjan Mishra	Lect. in Chemistry, 3rd Post	01.08.2015	971/23.07.2015	Management
30	Srikanta Mohapatra	Lect. in Sanskrit, 3rd Post	01.07.2017	295(1)/29.06.2017	Management
31	Anil Kumar Samal	PET	29.07.2015	972/23.07.2015	Management
32	Upali Aparajita	Lect. in Mathematics, 3rd Post	19.08.2013	231/14.08.2013	Management
33	S. S. Mishra	Lect. in Zoology, 3rd Post	02.11.2015	1129(A) - 29.10.2015	Management
34	Anil Kumar Sitha	Lect. in History, 3rd Post	01.08.2015	970/23.07.2015	Management
35	Santanu Kumar Patra	Lect. in History, 3rd Post	01.08.2016	321/28.07.2016	Management

Non-Teaching Staff Of +3 stream for the year 2016-17.

SL No.	Name	Post	Date of Joining	Appointment Letter No. & Date	Remarks
1	Sudhakar Sahu	Head Clerk	20.09.1981	82/81- 15.09.1981	Direct Payee
2	Sashibhusan Behera	Senior Clerk	21.01.1985	02/85-21.01.1985	Direct Payee
3	Harihar Biswal	Library Attendant	16.07.1982	86/82-1.07.1982	Direct Payee
4	Suresh Chandra Sahu	Duftery	26.07.1979	77/26.07.1979	Direct Payee
5	Akshaya Kumar Biswal	Peon	20.09.1981	83/81-15.09.1981	Direct Payee
6	Biswanath Jenamani	Watchman	20.09.1981	84/81-15.09.1981	Direct Payee
7	Rohit Kumar Samal	Peon	05.02.1986	12/86-03.02.1986	Direct Payee
8	Anirudha Sahoo	Peon	05.03.1986	13/86(A)-01.03.1986	Direct Payee
9	Kanhu Charan Biswal	Peon	06.01.1986	08/86-02.01.1986	Direct Payee
10	Bankanidhi Jenamani	Lab. Attendant in Chemistry	09.03.1986	13/83(C)-01.03.1986	Direct Payee
11	Sagar Pradhan	Lab. Attendant in Zoology	25.03.1987	06(09)/87-22.03.1987	Direct Payee
12	Purandar Dehury	Lab. Attendant in Physics	25.03.1987	06(10)/87-22.03.1987	Direct Payee

13	Mangaraj Pradhan	Junior Clerk-cum-Typist	02.03.1987	06(1)/87-02.03.1987	Block Grant
14	Biranchi Kumar Prusty	Junior Clerk-cum-Cashier	02.03.1987	06(4)/87-02.03.1987	Block Grant
15	Mukunda Chandra Sahu	Junior Clerk	10.03.1987	04(02)/87-13.03.1987	Block Grant
16	Nilakantha Jenamani	Peon	10.03.1986	13/86(D)-01.03.1986	Block Grant
17	Tripurari Behera	Lab. Attendant in Chemistry	05.02.1996	38/96(a)-03.02.1996	Block Grant
18	Smt. Jinu Biswal	Lab. Attendant in Botany	30.05.2011	203/11-25.05.2011	Management
19	Jitendra Biswal	Lab. Attendant in Zoology	30.05.2011	202/25.05.2011	Management
20	Smt. Kaberi Sahu	Peon	30.05.2011	204/25.05.2011	Management
21	Gelhi Gochhayt	Sweeper	16.12.2016	578/15.12.2016	Direct Payee (Contractual)
22	Pritam Kumar Jenamani	Data Entry Operator	10.02.2016	78/06.02.2016	Management
23	Pabitra Mohan Behera	Junior Librarian	01.11.2011	400/28.10.2011	Management
24	Samir Kumar Dehury	Lab. Attendant, Physics	01.07.2017	295(2)/29.06.2017	Management

18.3 - STUDENT STRENGTH

Details of student strength of +2 stream for the year 2016-17

SI NO.	STREAM	SANCTIONED	% EXTENSION	GENERAL			SC			ST			GRAND TOTAL		
				BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL
1	+2 1ST YEAR ARTS	256		95	90	185	34	30	64	4	3	7	133	123	256
2	+2 2ND YEAR	256	51	122	115	237	37	28	65	1	4	5	160	147	307

	ARTS														
3	+2 1ST YEAR SCIENCE	128		58	34	92	10	1	11	1	0	1	69	35	104
4	+2 2ND YEAR SCIENCE	128	26	58	47	105	3	5	8	0	1	1	61	53	114

student strength of +3 stream for the year 2016-17

SI NO.	STREAM	SANCTIONED	% EXTENSION	GENERAL			SC			ST			GRAND TOTAL		
				BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL	BOYS	GIRLS	TOTAL
1	+3 1ST YEAR ARTS	128	12	48	62	110	8	21	29	1	0	1	57	83	140
2	+3 2ND YEAR ARTS	128	26	48	70	118	17	17	34	1	1	2	66	88	154
3	+3 3RD YEAR ARTS	128	25	53	81	134	10	6	16	3	0	3	66	87	153
4	+3 1ST YEAR SCIENCE	96	8	57	33	90	9	4	13	1	0	1	67	37	104
5	+3 2ND YEAR SCIENCE	96	19	49	47	96	11	6	17	1	1	2	61	54	115
6	+3 3RD YEAR SCIENCE	96	19	45	54	99	9	2	11	1	1	2	55	57	112
Total		672	109	300	347	647	64	56	120	8	3	11	372	406	778

18.4 - DIRECT PAYMENT SALARY

Sl No.	Name	Designation	Period	Pay + GP	DA	Arrear	Total	Deduction	Net Payable	Remark
1	Akshaya Kumar Dash	Principal, Reader in Chemistry	2016-17	730840	955012		1685852	312500	1373352	
2	Dr. Asit Kumar Jenamani	Lect. in Odia	2016-17	343680	449126		792806	174000	618806	
3	Biranchi Narayan Tripathy	Retd. Lect. in English	2016-17	233080	307790		540870	42600	498270	Retd. on 31.10.2016
4	Late Bijaya Kumar Biswal	Lect. in History	2016-17	137300	171625		308925	61000	247925	Death on 02.07.2016
5	Binaya Narayan Sahoo	Lect. in Botany	2016-17	331180	432762		763942	210000	553942	
6	Ashok Kumar Sahu	Lect. in Physics	2016-17	330930	432459		763389	151780	611609	
7	Dipak Ranjan Biswal	Lect. in Mathematics	2016-17	58290	76943		135233	1000	134233	
8	Salya Samal	Lect. in Odia	2016-17	66800	88189		154989	1000	153989	
9	Dr. Sushil Garnayak	Lect. in Zoology	2016-17	30042	39652		69694	600	69094	
10	Dr. Mahendra Kumar Swain	Lect. in History	2016-17	67706	89372		157078	1000	156078	
11	Laxmipriya Beuria	Lect. in History	2016-17	61877	81678		143555	1000	142555	
12	Saroj Kumar Sahu	Demon. in Chemistry	2016-17	264690	340714	1156664	1762068	213371	1548697	
13	Sudhakar Sahu	Head Clerk	2016-17	153440	192316		345756	47600	298156	
14	Sashibhusan Behera	Senior Clerk	2016-17	149140	188759		337899	86500	251399	
15	Sagar Pradhan	Lab. Attendant in Zoology	2016-17	128200	151798	9540	289538	85500	204038	
16	Harihar Biswal	Library Attendant	2016-17	128200	151798	9540	289538	61500	228038	

17	Bankanidhi Jenamani	Lab. Attendant in Chemistry	2016-17	128200	151798	9540	289538	61500	228038	
18	Late Purandar Dehury	Lab. Attendant in Physics	2016-17	63060	93678	9540	166278	30750	135528	Death on 30.08.2016
19	Suresh Chandra Sahu	Duftery	2016-17	118680	140837	17778	277295	49500	227795	
20	Akshaya Kumar Biswal	Peon	2016-17	118680	140837	17778	277295	61500	215795	
21	Biswanath Jenamani	Watchman	2016-17	118680	140837	17778	277295	73500	203795	
22	Kanhu Charan Biswal	Peon	2016-17	118680	140837	17778	277295	37500	239795	
23	Anirudha Sahoo	Peon	2016-17	118680	140837	17778	277295	49500	227795	
24	Rohit Kumar Samal	Peon	2016-17	118680	140837	17778	277295	37500	239795	
25	Gelhi Gochhayat	Lady Attendant (Cont.)	2016-17	14443			14443		14443	
Total				4133178	5240491	1301492	10675161	1852201	8822960	

18.5 - BLOCK GRANT SALARY

Details of Block Grant Salary (+2 Stream)

SI No.	Name & Designation	Period		Pay per Month	No. of Month	Total
		From	To			
1	Murali Kishore Jenamani Lecturer in Odia	3/16 7/16	5/16 2/17	16005 20038	3 8	208319
2	Shashadhar Biswal Lecturer in Political Science	3/16 7/16	5/16 2/17	16005 20038	3 8	208319

3	Akshaya Kumar Patra Lecturer in English	3/16 7/16	5/16 2/17	16005 20038	3 8	208319
4	Suresh Chandra Mishra Lecturer in Education	3/16 7/16	5/16 2/17	16005 20038	3 8	208319
5	Kumar Chandra Behera Lecturer in Logic	3/16 7/16	5/16 2/17	16005 20038	3 8	208319
6	Biswaranjan Demon in Physics	3/16 7/16	5/16 2/17	15545 19463	3 8	202339
7	Dillip Kumar Sahoo Demon in Botany	3/16 7/16	5/16 2/17	15545 19463	3 8	202339
8	Ajati Behera Gardner	3/16 7/16	5/16 2/17	6680 9088	3 8	92744
Grand Total						1539017

Details of Block Grant DA (+2 Stream)

Sl No.	Name & Designation	Period		Pay per Month	No. of Month	Total
		From	To			
1	Murali Kishore Jenamani Lecturer in Odia	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
2	Shashadhar Biswal Lecturer in Political Science	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
3	Akshaya Kumar Patra Lecturer in English	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
4	Suresh Chandra Mishra Lecturer in Education	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
5	Kumar Chandra Behera Lecturer in Logic	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
6	Biswaranjan Demon in Physics	3/16	5/16	3134	3	56411
		6/16	10/16	4701	5	
		11/16	02/17	5876	4	
7	Dillip Kumar Sahoo Demon in Botany	3/16	5/16	3134	3	56411
		6/16	10/16	4701	5	
		11/16	02/17	5876	4	
8	Ajati Behera	3/16	5/16	1336	3	24932

Gardner	6/16 11/16	10/16 02/17	2004 2726	5 4	
Grand Total					428099

Details of Block Grant Salary (+3 Stream)

Sl No.	Name & Designation	Period		Pay per Month	No. of Month	Total
		From	To			
1	Bimal Pradhan Lecturer in History	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
2	Dillip Kumar Garnaik Lecturer in English	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
3	Harmohan Sahu Lecturer in Economics	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
4	Jayanta Narayan Pati Lecturer in Physics	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
5	Sukanta Kumar Pati Lecturer in Chemistry	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
6	Kishor Kumar Prusty Lecturer in Mathematics	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
7	Nirmal Chandra Panigrahi Lecturer in Political Science	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
8	Mamata Pal Lecturer in Sanskrit	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
9	Siba Sankar Das Lecturer in Zoology	3/16	5/16	16005	3	208319
		7/16	2/17	20038	8	
10	Bimal Kumar Sahu Demon in Physics	3/16	5/16	15545	3	202339
		7/16	2/17	19463	8	
11	Sudhansu Sekhar Mishra Demon in Chemistry	3/16	5/16	15545	3	202339
		7/16	2/17	19463	8	
12	Pandava Sahoo Demon in Zoology	3/16	5/16	15545	3	202339
		7/16	2/17	19463	8	
13	Mangaraj Pradhan Jr. Clerk-cum-Typist	3/16	5/16	8250	3	107254
		7/16	2/17	10313	8	
14	Biranchi Kumar Prusty L. D. Clerk-cum-Cashier	3/16	5/16	8250	3	107254
		7/16	2/17	10313	8	
15	Mukunda Chandra Sahu L. D. Clerk	3/16	5/16	8250	3	107254
		7/16	2/17	10313	8	
16	Tripurari Behera Lab. Attd. in Chemistry	3/16	5/16	7080	3	98840
		7/16	2/17	9700	8	
17	Nilakantha Jenamani Peon	3/16	5/16	6680	3	92744
		7/16	2/17	9088	8	
Grand Total						2995234

Details of Block Grant DA (+3 Stream)

Sl No.	Name & Designation	Period		Pay per Month	No. of Month	Total
		From	To			
1	Bimal Pradhan Lecturer in History	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
2	Dillip Kumar Garnaik Lecturer in English	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
3	Harmohan Sahu Lecturer in Economics	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
4	Jayanta Narayan Pati Lecturer in Physics	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
5	Sukanta Kumar Pati Lecturer in Chemistry	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
6	Kishor Kumar Prusty Lecturer in Mathematics	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
7	Nirmal Chandra Panigrahi Lecturer in Political Science	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
8	Mamata Pal Lecturer in Sanskrit	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
9	Siba Sankar Das Lecturer in Zoology	3/16	5/16	3226	3	58069
		6/16	10/16	4839	5	
		11/16	02/17	6049	4	
10	Bimal Kumar Sahu Demon in Physics	3/16	5/16	3134	3	56411
		6/16	10/16	4701	5	
		11/16	02/17	5876	4	
11	Sudhansu Sekhar Mishra Demon in Chemistry	3/16	5/16	3134	3	56411
		6/16	10/16	4701	5	
		11/16	02/17	5876	4	
12	Pandava Sahoo Demon in Zoology	3/16	5/16	3134	3	56411
		6/16	10/16	4701	5	
		11/16	02/17	5876	4	
13	Mangaraj Pradhan Jr. Clerk-cum-Typist	3/16	5/16	1650	3	29701
		6/16	10/16	2475	5	
		11/16	02/17	3094	4	
14	Biranchi Kumar Prusty L. D. Clerk-cum-Cashier	3/16	5/16	1650	3	29701
		6/16	10/16	2475	5	
		11/16	02/17	3094	4	
15	Mukunda Chandra Sahu L. D. Clerk	3/16	5/16	1650	3	29701
		6/16	10/16	2475	5	
		11/16	02/17	3094	4	
16	Tripurari Behera	3/16	5/16	1416	3	26508

	Lab. Attd. in Chemistry	6/16 11/16	10/16 02/17	2124 2910	5 4	
17	Nilakantha Jenamani Peon	3/16 6/16 11/16	5/16 10/16 02/17	1336 2004 2726	3 5 4	24932
Grand Total						832397

18.6 - STATEMENT OF MANAGEMENT SALARY

+2 MP Staff salary statement for the year 2016-17

SI No.	Name & Designation	Period		Pay per Month	No. of Month	Total
		From	To			
1	Krupasindhu Behera Lecturer in I.T.	3/16	5/16	7200	3	92880
		6/16	2/17	7920	9	
2	Satyabhama Sahu Lab. Attendant	3/16	5/16	3600	3	46440
		6/16	2/17	3960	9	
3	Suprava Sahu Lady Attendant	3/16	5/16	3600	3	46440
		6/16	2/17	3960	9	
4	Jitendra Sahu Peon	3/16	5/16	3600	3	46440
		6/16	2/17	3960	9	
5	Akshaya Naik Watchman	3/16	5/16	4200	3	53640
		6/16	2/17	4560	9	
6	Tuna Gochhayat Sweeper	3/16	5/16	3600	3	46440
		6/16	2/17	3960	9	
Grand Total						332280

+3 MP Staff salary statement for the year 2016-17

SI No.	Name & Designation	Period		Pay per Month	No. of Month	Total
		From	To			
1	Subhalaxmi Dash Lecturer in Botany	3/16	5/16	7200	3	92880
		6/16	2/17	7920	9	
2	Silarani Sahoo Lect. in Pol. Sc.	3/16	5/16	7200	3	92880
		6/16	2/17	7920	9	
3	Narmada Rath Lect. in Economics	3/16	5/16	5760	3	74304
		6/16	2/17	6336	9	
4	Upali Aparajita Lect. in Mathematics	3/16	5/16	5760	2.5	45820
		7/16	11/16	6336	5	
5	Braja Kishor Behera Lect. in Education	3/16	5/16	5760	3	74304
		6/16	2/17	6336	9	
6	Subrat S. R. Mishra Lect. in Chemistry	3/16	5/16	2800	2.5	67600
		7/16	2/17	6600	8	
7	S. S. Mishra Lect. in Zoology	3/16	4/16	5000	2	16000
		7/16		6000	1	
8	A. K. Sitha Lect. in History	3/16	5/16	5000	2.5	45333
		7/16	12/16	5500	6	
9	A. K. Samal PET	3/16	5/16	4500	2.5	50700
		7/16	2/17	4950	8	

10	P. M. Behera Asst. Librarian	3/16 6/16 11/16	5/16 10/16 2/17	4200 4950 5500	3 5 4	60250
11	P. K. Jenamani DEO	3/16 6/16	5/16 2/17	4000 4400	3 9	51600
12	Kabiri Sahu Lab. Attendant	3/16 6/16	5/16 2/17	3600 3960	3 9	46440
13	Jinu Sahu Lab. Attendant	3/16 6/16	5/16 2/17	3600 3960	3 9	46440
14	Gelhi Gochhayat Sweeper	3/16 6/16	5/16 1/17	3600 3960	3 8	42480
15	Srikant Mohapatra Lect. in Sanskrit	8/16	2/17	5500	7	38500
16	Santanu Patra Lect. in History	8/16	12/16	5500	5	27500
17	Samir Dehury Lab. Attendant	16/12/16	28/02/17	3500	2.5	8695
Grand Total						881726

18.7 - 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 the 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 & compliance reported to Audit.

SI No.	Name & Designation	Case No. & Year	Purpose	Present Status	Action Taken
1	Bimal Pradhan (+3) Lect. in History	Misc. Case No. 306/2014	GIA Salary	Pending at DHE	Record produced at DHE
2	Harmohan Sahu (+3) Lect. in Economics	Misc Case No. 307/2014	GIA Salary	Pending at DHE	Record produced at DHE
3	Shashadhar Biswal (+2) Lect. in Pol. Sc.	Misc Case No. 392/2015	GIA Salary	Pending at DHE	Record produced at DHE
4	Murali Kishore Jenamani (+2) Lect. in Odia	WP (c) - 2771/2016	GIA Salary	Pending at DHE	Record produced at DHE
5	Nilakantha Jenamani (+3) Peon	Misc Case No. 366/2014	GIA Salary	Pending at DHE	Record produced at DHE
6	Mangaraj Pradhan (+3) Biranchi Kumar Prusty (+3) and Mukunda Chandra Sahu (+3)	Misc Case No. 317/2014	GIA Salary	Pending at DHE	Record produced at DHE

18.8 - IRREGULAR MAINTENANCE OF STOCK 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 henceforth in appropriate format.

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

19.1 - POSITION OF EPF

Deduction of EPF Against +2 Block Grant Salary :-

Details of +2 EPF deposit for the year 2016-17.

SI No.	Name & Designation	Empoyees Share	Employer Share	Total
1	Murali Kishore Jenamani Lecturer in Odia	24080.00	27026.00	51106.00
2	Shashadhar Biswal Lecturer in Political Science	24080.00	27026.00	51106.00
3	Akshaya Kumar Patra Lecturer in English	24080.00	27026.00	51106.00
4	Suresh Chandra Mishra Lecturer in Education	24080.00	27026.00	51106.00
5	Kumar Chandra Behera Lecturer in Logic	24080.00	27026.00	51106.00
6	Biswaranjan Demon in Physics	23804.00	26731.00	50535.00
7	Dillip Kumar Sahoo Demon in Botany	23804.00	26731.00	50535.00
8	Ajati Behera Gardner	10780.00	12164.00	22944.00
	Grand Total	178788.00	200756.00	379544.00

Deduction of EPF Against +3 Block Grant Salary :-

Details of +3 EPF deposit for the year 2016-17.

SI No.	Name & Designation	Empoyees Share	Employer Share	Total
1	Bimal Pradhan Lecturer in History	24080.00	26862.00	50942.00
2	Dillip Kumar Garnaik Lecturer in English	24080.00	26862.00	50942.00
3	Harmohan Sahu Lecturer in Economics	24080.00	26862.00	50942.00
4	Jayanta Narayan Pati Lecturer in Physics	24080.00	26862.00	50942.00
5	Sukanta Kumar Pati Lecturer in Chemistry	24080.00	26862.00	50942.00
6	Kishor Kumar Prusty Lecturer in Mathematics	24080.00	26862.00	50942.00
7	Nirmal Chandra Panigrahi Lecturer in Political Science	24080.00	26862.00	50942.00
8	Mamata Pal Lecturer in Sanskrit	24080.00	26862.00	50942.00
9	Siba Sankar Das Lecturer in Zoology	24080.00	26862.00	50942.00

10	Bimal Kumar Sahu Demon in Physics	23804.00	26563.00	50367.00	
11	Sudhansu Sekhar Mishra Demon in Chemistry	23804.00	26563.00	50367.00	
12	Pandava Sahoo Demon in Zoology	23804.00	26563.00	50367.00	
13	Mangaraj Pradhan Jr. Clerk-cum-Typist	12872.00	14448.00	27320.00	
14	Biranchi Kumar Prusty L. D. Clerk-cum-Cashier	12872.00	14448.00	27320.00	
15	Mukunda Chandra Sahu L. D. Clerk	12872.00	14448.00	27320.00	
16	Tripurari Behera Lab. Attd. in Chemistry	11448.00	12847.00	24295.00	
17	Nilakantha Jenamani Peon	10780.00	12095.00	22875.00	
	Grand Total	348976.00	389733.00	738709.00	

19.2 - DETAILS OF EPF DEPOSIT FOR THE YEAR 2016-17

Details of +2 EPF deposit for the year 2016-17.

Sl.no	Month	Employer Amount	Employees Amount	Administrative Charges	Deposite Date	Challan No	Total
1	16-Mar	13959	13402	1149	25.04.2016	160404856000007	28510
2	16-Apr	13959	13402	1149	11.05.2016	10504856000006	28510
3	16-May	13959	13402	1149	10.06.2016	160604856000004	28510
4	16-Jun	13959	13402	1149	13.07.2016	160704856000005	28510
5	16-Jul	13959	13402	1149	09.08.2016	160804856000002	28510
6	16-Aug	13959	13402	1149	12.09.2016	160904856000003	28510
7	16-Sep	13959	13402	1149	07.10.2016	161004856000001	28510
8	16-Oct	13959	13402	1149	18.11.2016	161104856000004	28510
9	Nov-17	18639	17893	1466	17.12.2016	161204856000004	37998
10	Dec-17	18463	17893	1466	27.01.2017	2040317550940	37822
11	Jan-17	18463	17893	1466	11.03.2017	2110317668679	37822
12	Feb-17	18463	17893	1466	11.03.2017	2110317668679	37822
	Total	185700	178788	15056			379544

Details of +3 EPF deposit for the year 2016-17.

Sl.no	Month	Employer Amount	Employees Amount	Administrative Charges	Deposite Date	Challan No	Total
1	16-Mar	27314.00	26221.00	2057.00	25.04.2016	160404856000005.00	55592.00
2	16-Apr	27314.00	26221.00	2057.00	11.05.2016	160504856000007.00	55592.00
3	16-May	27314.00	26221.00	2057.00	10.06.2016	160604856000002.00	55592.00

4	16-Jun	27314.00	26221.00	2057.00	13.07.2016	160704856000005.00	55592.00
5	16-Jul	27314.00	26221.00	2057.00	09.08.2016	160804856000001.00	55592.00
6	16-Aug	27314.00	26221.00	2057.00	12.09.2016	160904856000002.00	55592.00
7	16-Sep	27314.00	26221.00	2057.00	07.10.2016	161004856000002.00	55592.00
8	16-Oct	27314.00	26221.00	2057.00	18.11.2016	161104856000002.00	55592.00
9	Nov-17	36254.00	34802.00	2663.00	17.12.2016	161204856000002.00	73719.00
10	Dec-17	35951.00	34802.00	2665.00	27.01.2017	2040317649710.00	73418.00
11	Jan-17	35951.00	34802.00	2665.00	11.03.2017	2110317668477.00	73418.00
12	Feb-17	35951.00	34802.00	2665.00	11.03.2017	2110317668828.00	73418.00
Total		362619.00	348976.00	27114.00			738709.00

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 15000.00per month had to mandatorily contribute towards EPF. Audit suggest the local authority to take necessary steps regarding this matter and report compliance to audit.

PARA: 20 RESULT OF AUDIT

--	--	--	--	--	--	--	--

Result Of Audit

SI 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	8.1	151500.00	151500.00	151500.00	0.00	0.00	
Total		151500.00	151500.00	151500.00	0.00	0.00	

Audit Certificate

Cetrified that the accounts of Hindol College, Khajuriakota for the financial year 2016-2017 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
1	PARA-13	17/543	2017-09-22	100	B.K PRUSTY
Total				100	