

**LOCAL FUND AUDIT, DHENKANAL, ODISHA**

CATEGORY : Aided College,General

Audit Report No : 400623/AR/2018-2019-DHENKANAL

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Hindol College, Khajuriakota</b>
2	Year of Accounts under Audit :	<b>2017-2018</b>
3	Name of the Local Authority during the year of A/Cs :	AKHAYA KUMAR DASH,PRINCIPAL IC,FROM 01.04.2015 TO 30.04.2017 ASIT KUMAR JENAMANI,READER IN ODIA,PRINCIPAL IC,FROM 01.05.2017 TO CONTINUING TILL DATE.
	Name of the Local Authority at the time of Audit :	ASIT KUMAR JENAMANI,READER IN ODIA,PRINCIPAL IC
4	Duration of Audit :	09-08-2018 To 11-10-2018 (Mandays Consumed :- )
5	Name of the Auditors :	APDP AND CO 324002E - Lead Auditor
6	Name of the Reviewing Officer :	BHRAMARABAR HOTA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	26-11-2018
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 :	05-02-2019

**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	Fee Collection Receipt Books Plus Two	09.08.18	32 Nos	32 Nos	161	No Discrepancies
2	Service Postage Stamps	09.08.18	70.00	70.00	22	No Discrepancies
3	Cash in hand Plus Three	09.08.18	7490.00	7490.00	67	No Discrepancies
4	Fee Collection Receipt Books Plus Three	09.08.18	32 Nos	32 Nos	161	No Discrepancies
5	Measurement Books	09.08.18	NIL	NIL	NA	No Discrepancies
6	Cash in hand Plus Two	09.08.18	15015.00	15015.00	157	No Discrepancies

**Comments**

**Details of Closing Balance and Comments:-**

The physically verification of CASH IN HAND ( liquid cash ) in General cash book +2 & +3 for the year 2018-19 of the Hindol college, Khajuriakota was found cash of Rs. 15015.00 & Rs. 7490.00 which is recorded as Rs. 15015.00 & Rs.7490.00 in the same General Cash Book as on 09/08/2018.

Hence we conducted the physical verification of Cash-in-hand (liquid cash) including Postage stamps, sealed Forms (admission Forms) unused money receipts books, Fees Collections Receipts Books and others as mentioned in PARA -2 as required under the Rule 20 of OLFA Rules, 1951 at the Commencement of audit i.e 09/08/2018 .

Further, 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 in the financial year 2017-18.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 misutilization and defalcation of cash in future.

Retention of cash for more than Rs.1000.00 is objectionable to kept in college chest instead of deposit the same in bank daily basis, however the principal is suggested not to kept any liquid cash in college.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	General Cash Book
2	Bank Pass Book
3	Fee collection receipt books
4	Daily collection Registers.
5	Misc. receipt books.
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	Stock register of M.R forms.
13	Stock register of stationery articles.
14	Library stock register
15	F.D.R
16	Service books.
<b>B : List of Records/Registers not Maintained</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	H.S.S. cash book
2	Construction cash book
<b>C : List of Records/Registers not Produced to Audit</b>	
<b>Sino</b>	<b>List Records/Register</b>
<b>D : List of Records/Registers not Required</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	Acquittance roll of scholarship

**Comments**

The followings the record and registers could not made available for audit .

1. Property Register
2. Construction Cash Book
3. Annual abstract register of Receipt & Expenditure
4. Reconciliation statement between Pass Book & Cash Book.

The above said records are not maintained by the management. It is advisable to maintain the above said account for proper disclosure. However, the accounts of construction are entered in General Cash book. It is advised to the local authority to maintain the above records along with the other records in pursuance of the rules of the O.A.E.I.A.P Rules, 1985 and compliance report to audit.

**PARA: 4 FINANCIAL POSITION**

Hindol College, Khajuriakota - 2017-2018

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	PLUS THREE SAMS	01-04-2017	273498.00	147272.00	420770.00	121358.90	31-03-2018	299411.10	31-03-2018	299411.10	0.00	
2	PLUS TWO SAMS	01-04-2017	92523.00	186163.00	278686.00	205299.15	31-03-2018	73386.85	31-03-2018	73386.85	0.00	
3	NSS	01-04-2017	10280.00	31763.00	42043.00	27010.00	31-03-2018	15033.00	31-03-2018	15033.00	0.00	
4	VOCATIONAL	01-04-2017	159717.84	7085.00	166802.84	1074.00	31-03-2018	165728.84	31-03-2018	165728.84	0.00	
5	UGC	01-04-2017	538546.00	3114078.00	3652624.00	473639.00	31-03-2018	3178985.00	31-03-2018	3178985.00	0.00	
6	PLUS TWO GENERAL	01-04-2017	2240431.58	4830930.00	7071361.58	4431181.83	31-03-2018	2640179.75	31-03-2018	2640179.75	0.00	
7	PLUS THREE GENERAL	01-04-2017	4198008.68	20266309.00	24464317.68	18763921.82	31-03-2018	5700395.86	31-03-2018	5700395.86	0.00	
	<b>GRAND TOTAL</b>		<b>7513005.10</b>	<b>28583600.00</b>	<b>36096605.10</b>	<b>24023484.70</b>		<b>12073120.40</b>		<b>12073120.40</b>	<b>0.00</b>	

**Comments**

Details of Closing Balance As On 31.03.2018						
SI No	Cash Book	Cash In hand	In Bank	FDR	Advance	TOTAL
1	PLUS THREE SAMS	0.00	299411.10	0.00	0.00	299411.10
2	PLUS TWO SAMS	0.00	73386.85	0.00	0.00	73386.85
3	NSS	0.00	15033.00	0.00	0.00	15033.00
4	Vocational	0.00	165728.84	0.00	0.00	165728.84
5	UGC	0.00	3158985.00	0.00	20000.00	3178985.00
6	GENERAL PLUS TWO	0.00	1269177.75	1282723.00	88279.00	2640179.75
7	GENERAL PLUS THREE	0.00	3159815.86	2293974.00	246606.00	5700395.86
	<b>TOTAL</b>	<b>0.00</b>	<b>8141538.40</b>	<b>3576697.00</b>	<b>354885.00</b>	<b>12073120.40</b>

Statement Showing Head-wise Receipt & Payment of the college during the Year 2017-18						
A +2 Cash Book						
Sl.no.	Head of Accounts	Opening balance as on 01.04.2017	Receipt during the year 2017-18	Total	Expenditure during the year 2017-18	Closing Balance as on 31.03.2018
<b>I</b>	<b>Govt. Grant(Recurring)</b>					
1	Block Grant salary	0.00	2039027.00	2039027.00	1819029.00	219998.00
	<b>Total</b>	<b>0.00</b>	<b>2039027.00</b>	<b>2039027.00</b>	<b>1819029.00</b>	<b>219998.00</b>
<b>II</b>	<b>Internal Sources</b>					
1	Fees & fines	-2.00	36196.00	36194.00	34233.00	1961.00

	<b>Total</b>	<b>-2.00</b>	<b>36196.00</b>	<b>36194.00</b>	<b>34233.00</b>	<b>1961.00</b>
<b>III</b>	<b>Students fund</b>					
1	Development Fund	676594.00	1210204.00	1886798.00	1552047.88	334750.12
2	CHSE Certificate	2254.00	39440.00	41694.00	37730.00	3964.00
3	College Exam Fee	52714.00	50040.00	102754.00	24100.00	78654.00
4	College Development Council	7800.00	7250.00	15050.00	0.00	15050.00
5	SSG/SSW	7800.00	7250.00	15050.00	0.00	15050.00
6	Student-aid-fund	19790.00	21750.00	41540.00	3440.00	38100.00
7	EMH Fees	5550.00	60600.00	66150.00	51600.00	14550.00
8	Common Room	8625.00	14500.00	23125.00	0.00	23125.00
9	Proctorial Fees	7800.00	7250.00	15050.00	0.00	15050.00
10	College Calendar/Magazine	39000.00	36250.00	75250.00	0.00	75250.00
11	Games & Sports	24020.00	44330.00	68350.00	34590.00	33760.00
12	Corpus Fund	19900.00	20200.00	40100.00	0.00	40100.00
13	DSA	23400.00	21750.00	45150.00	17000.00	28150.00
14	Cultural Association	26780.00	20090.00	46870.00	6345.00	40525.00
15	College Union	31200.00	29000.00	60200.00	0.00	60200.00
16	Identity/Library Card	23880.00	24240.00	48120.00	16978.00	31142.00
17	Library Fee	45040.25	68620.00	113660.25	5759.00	107901.25
18	Medical fee	7800.00	7250.00	15050.00	0.00	15050.00
19	Science Society	2310.00	2100.00	4410.00	0.00	4410.00
20	Faculty Welfare	7800.00	7250.00	15050.00	0.00	15050.00
21	NSS	4187.13	7250.00	11437.13	3442.95	7994.18
22	Red Cross	-29981.00	11290.00	-18691.00	0.00	-18691.00
23	E-Education	39000.00	36250.00	75250.00	0.00	75250.00
24	Cycle Stand	7800.00	7250.00	15050.00	0.00	15050.00
25	Recognition & Affiliation Fee	18585.00	37080.00	55665.00	28725.00	26940.00
26	Registration Fee	1672.00	20200.00	21872.00	17200.00	4672.00
27	Academic Fee	11295.00	26620.00	37915.00	15480.00	22435.00
28	Syllabus Fee	14115.00	16160.00	30275.00	1720.00	28555.00
29	NCC Fee	12215.00	21750.00	33965.00	15640.00	18325.00
30	Jayanti/Flag Day	7800.00	7250.00	15050.00	0.00	15050.00
31	Sports Fee	0.00	36250.00	36250.00	34400.00	1850.00
32	Literacy & Cultural Fee	0.00	16160.00	16160.00	6900.00	9260.00
33	CHSE Exam Fee	0.00	219500.00	219500.00	210074.00	9426.00
34	CLC Fee	0.00	420.00	420.00	0.00	420.00
	<b>Total</b>	<b>1126745.38</b>	<b>2162794.00</b>	<b>3289539.38</b>	<b>2083171.83</b>	<b>1206367.55</b>
<b>VIII</b>	<b>Miscellaneous</b>					
1	Bank Interest	68885.00	95515.00	164400.00	0.00	164400.00
2	TDS	-1270.00	0.00	-1270.00	0.00	-1270.00
3	Laboratory	-44534.00	0.00	-44534.00	0.00	-44534.00
4	Refund of E-Admission fee	-103880.00	0.00	-103880.00	0.00	-103880.00
5	YRC	0.00	4000.00	4000.00	1350.00	2650.00

6	EPF (Employee Share)	0.00	232860.00	232860.00	232860.00	0.00
7	EPF (Employer Share)	0.00	260538.00	260538.00	260538.00	0.00
7	Unclassified Balance	1194487.20	0.00	1194487.20	0.00	1194487.20
	<b>Total</b>	<b>1113688.20</b>	<b>592913.00</b>	<b>1706601.20</b>	<b>494748.00</b>	<b>1211853.20</b>
	Vocational	159717.84	7085.00	166802.84	1074.00	165728.84
	Plus Two SAMS	92523.00	186163.00	278686.00	205299.15	73386.85
	<b>Grand Total</b>	<b>2492672.42</b>	<b>5024178.00</b>	<b>7516850.42</b>	<b>4637554.98</b>	<b>2879295.44</b>

**B +3 Cash Book**

Sl.no.	Head of Accounts	Opening balance as on 01.04.2017	Receipt during the year 2017-18	Total	Expenditure during the year 2017-18	Closing Balance as on 31.03.2018
<b>I</b>	<b>Govt. Grant(Recurring)</b>					
1	Salary of D.P. Staff	0.00	10598941.00	10598941.00	10598941.00	0.00
2	Block Grant salary	0.00	3931542.00	3931542.00	3540516.00	391026.00
	<b>Total</b>	<b>0.00</b>	<b>14530483.00</b>	<b>14530483.00</b>	<b>14139457.00</b>	<b>391026.00</b>
	<b>UGC(GRANT)</b>					
	UGC	321490.00	0.00	321490.00	0.00	321490.00
	Womens Hostel	0.00	2400000.00	2400000.00	0.00	2400000.00
	Physics seminar	0.00	16800.00	16800.00	16800.00	0.00
	Plan Development Grant	0.00	627289.00	627289.00	12788.00	614501.00
	IQAC	159556.00	0.00	159556.00	159556.00	0.00
	MRP	57500.00	0.00	57500.00	57500.00	0.00
	Interest	0.00	69989.00	69989.00	0.00	69989.00
	Divertion to +3 Cash book	0.00	0.00	0.00	226995.00	-226995.00
	<b>TOTAL</b>	<b>538546.00</b>	<b>3114078.00</b>	<b>3652624.00</b>	<b>473639.00</b>	<b>3178985.00</b>
<b>II</b>	<b>Govt. Grant(Non Recuring)</b>					
1	Lab. Development Grant	0.00	300000.00	300000.00	300000.00	0.00
2	Active Citizenship Grant	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>300000.00</b>	<b>300000.00</b>	<b>300000.00</b>	<b>0.00</b>
<b>III</b>	<b>Other than Grant</b>					
1	GIS	0.00	12000.00	12000.00	12000.00	0.00
2	Provisional Pension	0.00	0.00	0.00	0.00	0.00
3	Nodal Exam	0.00	12600.00	12600.00	8400.00	4200.00
4	Self defence	0.00	37500.00	37500.00	37500.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>62100.00</b>	<b>62100.00</b>	<b>57900.00</b>	<b>4200.00</b>
<b>IV</b>	<b>Internal Sources</b>					
1	Fees & fines	0.00	38953.00	38953.00	41895.00	-2942.00
	<b>Total</b>	<b>0.00</b>	<b>38953.00</b>	<b>38953.00</b>	<b>41895.00</b>	<b>-2942.00</b>
<b>V</b>	<b>Students fund</b>					
1	Development Fund	341069.47	2506621.00	2847690.47	2334711.82	512978.65
2	Seminar Fee	56050.00	53150.00	109200.00	0.00	109200.00

3	College Exam Fee	184754.00	711530.00	896284.00	628656.00	267628.00
4	College Development Council	365.00	7290.00	7655.00	6930.00	725.00
5	SSG/SSW	7730.00	7290.00	15020.00	0.00	15020.00
6	Student-aid-fund	23190.00	21870.00	45060.00	0.00	45060.00
7	Common Room	15460.00	32940.00	48400.00	0.00	48400.00
8	Proctorial Fees	7730.00	13410.00	21140.00	0.00	21140.00
9	College Calendar/Magazine	5850.00	41970.00	47820.00	43075.00	4745.00
10	Games & Sports	65490.00	87480.00	152970.00	71007.00	81963.00
11	Corpus Fund	30100.00	29200.00	59300.00	0.00	59300.00
12	DSA	23190.00	21870.00	45060.00	17000.00	28060.00
13	Cultural Association	33650.00	36450.00	70100.00	0.00	70100.00
14	College Union	28720.00	29160.00	57880.00	0.00	57880.00
15	Identity/Library Card	18060.00	17520.00	35580.00	23413.00	12167.00
16	Library Fee	37865.00	95310.00	133175.00	44400.00	88775.00
17	Medical fee	7730.00	7290.00	15020.00	0.00	15020.00
18	Science Society	3480.00	3340.00	6820.00	0.00	6820.00
19	Faculty Welfare	7730.00	7290.00	15020.00	0.00	15020.00
20	NSS	3315.00	7290.00	10605.00	8153.00	2452.00
21	Red Cross	7730.00	7290.00	15020.00	0.00	15020.00
22	E-Education	77300.00	72900.00	150200.00	34000.00	116200.00
23	Cycle Stand	7730.00	7290.00	15020.00	0.00	15020.00
24	Recognition & Affiliation Fee	37570.00	65610.00	103180.00	30100.00	73080.00
25	Registration Fee	-15562.00	54640.00	39078.00	36485.00	2593.00
26	Syllabus Fee	18060.00	17520.00	35580.00	0.00	35580.00
27	NCC Fee	17785.00	21870.00	39655.00	16775.00	22880.00
28	Jayanti/Flag Day	7730.00	7290.00	15020.00	0.00	15020.00
29	CLC Fee	0.00	165.00	165.00	0.00	165.00
	<b>Total</b>	<b>1059871.47</b>	<b>3992846.00</b>	<b>5052717.47</b>	<b>3294705.82</b>	<b>1758011.65</b>
<b>VI</b>	<b>Miscellaneous</b>					
1	Bank Interest	240734.00	184868.00	425602.00	0.00	425602.00
2	Misc. Receipt	4885.00	100.00	4985.00	0.00	4985.00
3	AISHE	-10000.00	0.00	-10000.00	0.00	-10000.00
4	Royalty	-1135.00	0.00	-1135.00	0.00	-1135.00
5	Labour Cess	-2936.00	0.00	-2936.00	0.00	-2936.00
6	Transfer to UGC	-226955.00	0.00	-226955.00	0.00	-226955.00
7	Refund of E-admission Fees	-298680.00	0.00	-298680.00	0.00	-298680.00
8	Transfer from UGC	0.00	226995.00	226995.00	0.00	226995.00
9	EPF (Employee Share)	0.00	440226.00	440226.00	440226.00	0.00
10	EPF (Employer Share)	0.00	489738.00	489738.00	489738.00	0.00
10	Unclassified Balance	3432224.21	0.00	3432224.21	0.00	3432224.21
	<b>Total</b>	<b>3138137.21</b>	<b>1341927.00</b>	<b>4480064.21</b>	<b>929964.00</b>	<b>3550100.21</b>
	NSS	10280.00	31763.00	42043.00	27010.00	15033.00
	Plus Three SAMS	273498.00	147272.00	420770.00	121358.90	299411.10

<b>Grand Total</b>	<b>5020332.68</b>	<b>23559422.00</b>	<b>28579754.68</b>	<b>19385929.72</b>	<b>9193824.96</b>
<b>Grand Total(A+B)</b>	<b>7513005.10</b>	<b>28583600.00</b>	<b>36096605.10</b>	<b>24023484.70</b>	<b>12073120.40</b>

During the course of Audit period and also information from the Local Authority , The College has not been maintained the "GENERAL LEDGER ACCOUNTS" ( Ledger Books ) for different heads of accounts as appearing in the STATEMENT OF SHOWING THE RECEIPT & EXPENDITURE ( payments ) accounts for the year 2017-18. Due to non maintenance of Ledger Accounts/ Books we unable to cross check the transactions in the General Cash Books with the Ledger Books and correct summation of the Ledger.

The Principal of the College has been advised to maintain the General Ledger / Books as given above and to be produced in next/ forth coming Audit.



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

Hindol College, Khajuriakota - 2017-2018

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	31083402602	31-03-2018	299411.10	31-03-2018	299411.10	0.00	PLUS THREE SAMS
2	SBI,KHAJURIAKATA	31241562986	31-03-2018	73386.85	31-03-2018	73386.85	0.00	PLUS TWO SAMS
3	SBI,KHAJURIAKATA	34691640429	31-03-2018	15033.00	31-03-2018	15033.00	0.00	NSS
4	SBI,KHAJURIAKATA	11624708117	31-03-2018	165728.84	31-03-2018	165728.84	0.00	VOCATIONAL
5	CANARA BANK,KHAJURIAKATA	340101012408	31-03-2018	3158985.00	31-03-2018	3158985.00	0.00	UGC
6	SBI,KHAJURIAKATA	35658670207	31-03-2018	662378.43	31-03-2018	662378.43	0.00	PLUS TWO
7	SBI,KHAJURIAKATA	11624706222	31-03-2018	40875.20	31-03-2018	40875.20	0.00	PLUS TWO
8	SBI,KHAJURIAKATA	34484959654	31-03-2018	4774.00	31-03-2018	4774.00	0.00	PLUS TWO
9	SBI,KHAJURIAKATA	35658676606	31-03-2018	561150.12	31-03-2018	561150.12	0.00	PLUS TWO
10	CANARA BANK,HINDOL	0340161002705	31-03-2018	711422.88	31-03-2018	711422.88	0.00	PLUS THREE
11	SBI,KHAJURIAKATA	11624706200	31-03-2018	1095040.65	31-03-2018	1065683.65	29357.00	PLUS THREE
12	SBI,KHAJURIAKATA	11624705025	31-03-2018	1298850.83	31-03-2018	1292850.83	6000.00	PLUS THREE
13	SBI,DHENKANAL	10993971115	31-03-2018	55682.50	31-03-2018	55682.50	0.00	PLUS THREE
14	SBI,KHAJURIAKATA	37642925514	31-03-2018	5000.00	31-03-2018	5000.00	0.00	PLUS THREE
15	ANDHRA BANK,ANUGUL	070410011004471	31-03-2018	29176.00	31-03-2018	29176.00	0.00	PLUS THREE
	<b>GRAND TOTAL</b>			<b>8176895.40</b>		<b>8141538.40</b>	<b>35357.00</b>	

**Reconciliation**

<b>Reconciliation-01</b>		
<b>SBI A/C NO-11624706200</b>		
<b>Balance as per Cash Book</b>		<b>1065683.65</b>
ADD:-Chq issued on dtd:31.03.18 but not cleared in pass book Chq no-696304	29357	
<b>TOTAL</b>	<b>29357</b>	<b>29357</b>
<b>As per Pass book</b>		<b>1095040.65</b>
<b>Reconciliation-02</b>		
<b>SBI A/C NO-11624705025</b>		
<b>Balance as per Cash Book</b>		<b>1292850.83</b>
ADD:-Chq issued on dtd:07.12.2017 but not cleared in pass book Chq no-260071	3000	
ADD:-Chq issued on dtd:07.12.2017 but not cleared in pass book Chq no-260072	3000	
<b>TOTAL</b>	<b>6000</b>	<b>6000</b>
<b>As per Pass book</b>		<b>1298850.83</b>



**PARA: 6 STOCK POSITION**

Hindol College, Khajuriakota - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	LIBRARY BOOKS	11336	369	0	11705.00	11705	
2	ASSET STOCK	780	42	0	822.00	822	
3	SPORTS ITEM	144	10	0	154.00	154	

**Comments**

DETAILS OF LIBRARY STOCK POSITION AS ON 31.03.2018							
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register	
1	UGC	2608	0	0	2608	2608	
2	GENERAL	8728	369	0	9097	9097	
<b>TOTAL</b>		<b>11336</b>	<b>369</b>	<b>0</b>	<b>11705</b>	<b>11705</b>	

GENERAL STOCK POSITION AS ON 31.03.2018							
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register	
1	IRON BENCH-CUM-DESK	281	0	0	281	281	
2	WOODEN BENCH-CUM-DESK	12	0	0	12	12	
3	TABLE & PRACTICAL TABLE	78	3	0	81	81	
4	IRON RACKS	24	5	0	29	29	
5	COMPUTERS	22	0	0	22	22	
6	PRINTERS	5	2	0	7	7	
7	IRON CHAIR	54	0	0	54	54	
8	PLASTIC CHAIR	46	10	0	56	56	
9	CAIN CHAIR	8	0	0	8	8	
10	STEEL ALMIRAH	52	9	0	61	61	
11	FAN	53	2	0	55	55	
12	XEROX MACHINE	3	0	0	3	3	
<b>TOTAL(A)</b>		<b>638</b>	<b>31</b>	<b>0</b>	<b>669</b>	<b>669</b>	

UGC STOCK POSITION AS ON 31.03.2018							
S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register	
1	STEEL ALMIRAH	4	0	0	4	4	
2	TABLE & PRACTICAL TABLE	1	0	0	1	1	

3	COMPUTER SYSTEM	5	0	0	5	5
4	PRINTERS	10	0	0	10	10
5	MODEM	1	0	0	1	1
6	MONITOR	3	0	0	3	3
7	COMPUTER TABLE	3	0	0	3	3
8	UPS	5	4	0	9	9
9	PHOTO COPIER	1	0	0	1	1
10	FAX MACHINE	2	0	0	2	2
11	STEEL RACK	16	0	0	16	16
12	AHUJA AMPLIFIER SET	2	0	0	2	2
13	GENSET	2	0	0	2	2
14	XEROX MACHINE	5	0	0	5	5
15	DVD PLAYER	1	0	0	1	1
16	REFRIGERATOR	5	0	0	5	5
17	INVERTER	11	2	0	13	13
18	LAPTOP	4	0	0	4	4
19	DIGITAL CAMERA	1	0	0	1	1
20	COLOUR PRINTER	2	0	0	2	2
21	SCANNER	3	0	0	3	3
22	HANDY CAM	1	0	0	1	1
23	PROJECTOR SCREEN	6	0	0	6	6
24	PEN DRIVE	4	0	0	4	4
25	TV	2	0	0	2	2
26	LAB. TABLE	6	0	0	6	6
27	COMPUTER TABLE	22	0	0	22	22
28	COMPUTER	4	0	0	4	4
29	WATER COOLER	1	0	0	1	1
30	STABILIZER	7	4	0	11	11
31	WATER PURIFIER	2	0	0	2	2
32	STORAGE WETTER COOLER	0	1	0	1	1
<b>TOTAL(B)</b>		<b>142</b>	<b>11</b>	<b>0</b>	<b>153</b>	<b>153</b>
<b>GRAND TOTAL(A+B)</b>		<b>780</b>	<b>42</b>	<b>0</b>	<b>822</b>	<b>822</b>

**UGC SPORTS STOCK POSITION AS ON 31.03.2018**

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	FOOTBALL GOAL POST COMPLETE	1	0	0	1	1
2	6 STATION HOME GYM	1	0	0	1	1
3	JAVELINE(MEN)	3	0	0	3	3
4	JAVELINE(WOMEN)	3	0	0	3	3
5	WEIGHTING MACHINE	1	0	0	1	1
<b>TOTAL(A)</b>		<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>

**GENERAL SPORTS STOCK POSITION AS ON 31.03.2018**

S.L.NO	Material/ Item	Opening Balance	Receipt	Issued	CB as per Audit	CB as per Stock Register
1	ABDOMEN GUARD	3	0	0	3	3
2	WHITE DRESS	13	0	0	13	13
3	CRICKET BAT	6	0	0	6	6
4	BATTING PAD	4	0	0	4	4
5	HELMET	2	0	0	2	2
6	THIGH GUARD	2	0	0	2	2
7	BATTING GLOVES	9	0	0	9	9
8	KEEPING GLOVES	4	0	0	4	4
9	VICKY BALL	13	0	0	13	13
10	WHISTLE	1	0	0	1	1
11	VOLLEY BALL	4	0	0	4	4
12	VOLLEY NET	1	0	0	1	1
13	STUMP	7	0	0	7	7
14	CHINIES CHECKER	1	0	0	1	1
15	HIGH JUMP STAND	1	0	0	1	1
16	MEASURING STUMP	3	0	0	3	3
17	UMBRELLA	3	0	0	3	3
18	HIGH JUMP CROSS BAR	1	0	0	1	1
19	DISCUS(BIG)	6	0	0	6	6
20	DISCUS(SMALL)	6	0	0	6	6
21	JAVELIN(LONG)	9	0	0	9	9
22	JAVELIN(SHORT)	15	0	0	15	15
23	VOLLEY BALL(JERSY)	12	0	0	12	12
24	SHOT PUT(8 POUND)	4	0	0	4	4
25	SHOT PUT(12 POUND)	4	0	0	4	4
26	SHOT PUT(6 POUND)	1	0	0	1	1
27	SKIPPING ROPE	0	10	0	10	10
<b>TOTAL(B)</b>		<b>135</b>	<b>10</b>	<b>0</b>	<b>145</b>	<b>145</b>
<b>GRAND TOTAL(A+B)</b>		<b>144</b>	<b>10</b>	<b>0</b>	<b>154</b>	<b>154</b>

**Comments:** As per Odisha Govt. aided Educational Institution, the Accounting Procedures rules stated that the Physical verification of Stock and Stores has not been conducted by the Principal/ College Authority neither half yearly nor annually in spite of several instructions given in the last previous Audit Report 2016-17 as required under 119 of GFR and Article 203 of Education Code.

However, the College Authority / Principal-In-Charge once again advised to conduct the physical verification in each half-year and result thereof to be recorded in the Stock Register/Recorded and compliance reported.

**PARA: 7 INVESTMENT**

Hindol College, Khajuriakota - 2017-2018

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	01-04-2017	235000.00	0.00	235000.00	2058974.00	31-03-2018	2293974.00	31-03-2018	2293974.00	0.00	
2	01-04-2017	253236.00	0.00	253236.00	1029487.00	31-03-2018	1282723.00	31-03-2018	1282723.00	0.00	
	<b>GRAND TOTAL</b>	<b>488236.00</b>	<b>0.00</b>	<b>488236.00</b>	<b>3088461.00</b>		<b>3576697.00</b>		<b>3576697.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

Details of investment As On 31.3.2018 +3 Cash Book							
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Purpose
1	CANARA BANK-0340301000001	20.11.2008	100000.00	9.50%	20.11.2018	100000.00	Pledged to Utkal University
2	SBI-11624796557	13.09.2013	100000.00	8.75%	13.09.2023	100000.00	Pledged to Utkal University
3	SBI-30913500786	06.10.2009	25000.00	7.50%	06.10.2019	52559.00	Pledged to Utkal University
4	Andhra Bank-420001000052	07.11.2010	10000.00	7.50%	07.11.2020	10000.00	Pledged to Principal Hindol college
5	SBI-37128726955	28.02.2018	1029487.00	6.35%	28.08.2018	1062433.00	Pledged to Principal Hindol college
6	SBI-37127675310	28.02.2018	1029487.00	6.35%	28.08.2018	1062433.00	Pledged to Principal Hindol college
	<b>TOTAL</b>		<b>2293974.00</b>			<b>2387425.00</b>	

Details of investment As On 31.3.2018 +2 Cash Book							
SL.No	FDR No/Name of Bank	Date of Investment	Invested Value	Interest Rate	Date of Maturity	Maturity Value	Purpose
1	canara bank-340301000000313	07.06.2014	25000.00	9.05%	07.06.2024	25000.00	Pledged to CHSE
2	SBI-11624799401	13.04.2011	228236.00	8.75%	13.04.2019	456155.00	Pledged to CHSE
3	SBI-37128676390	28.02.2018	1029487.00	6.35%	28.08.2018	1062433.00	Principal Hindol College
	<b>TOTAL</b>		<b>1282723.00</b>			<b>1543588.00</b>	

**PARA: 8 ADVANCE**

Hindol College, Khajuriakota - 2017-2018

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	01-04-2017	PLUS TWO GENERAL	201081.00	88279.00	289360.00	201081.00	31-03-2018	88279.00	31-03-2018	88279.00	0.00	
2	01-04-2017	PLUS THREE GENERAL	359127.00	246606.00	605733.00	359127.00	31-03-2018	246606.00	31-03-2018	246606.00	0.00	
3	01-04-2017	UGC	57500.00	20000.00	77500.00	57500.00	31-03-2018	20000.00	31-03-2018	20000.00	0.00	
<b>GRAND TOTAL</b>			<b>617708.00</b>	<b>354885.00</b>	<b>972593.00</b>	<b>617708.00</b>		<b>354885.00</b>		<b>354885.00</b>	<b>0.00</b>	

**Comments :**

Year Wise -break up Outstanding Advance As on 31.03.2018	
Year	Amount
Up to 2015-16	0.00
2016-17	0.00
2017-18	354885.00
<b>TOTAL</b>	<b>354885.00</b>

DETAILS OF OUTSTANDING ADVANCE IN PLUS TWO CASH BOOK AS ON 31.03.2018				
Sl. No	Name & Designation of the Staff	Date	Amount( Rs)	Purpose
1	Biranchi Kumar Prusty, LDC	09.08.2017	600.00	Postage
2	Bimal Pradhan, Lect. In History	29.01.2018	10000.00	Centre Advance
3	Murali Kishore Jenamani, Lect. In Odia	29.03.2018	24000.00	Salary Advance
4	Block Grant Staff	06.01.2018	17893.00	EPF Advance 12/17
		12.02.2018	17893.00	EPF Advance 01/18
		06.03.2018	17893.00	EPF Advance 02/18
<b>TOTAL</b>			<b>88279.00</b>	

DETAILS OF OUTSTANDING ADVANCE IN PLUS THREE CASH BOOK AS ON 31.03.2018				
Sl. No	Name & Designation of the Staff	Date	Amount( Rs)	Purpose
1	Ashok Ku. Sahoo, Lect. In Physics	20.01.2018	25000.00	Centre Advance
		20.01.2018	16000.00	Centre Advance
2	Dillip Ku. Garnaik, Lect. In English	30.01.2018	18000.00	Final Degree Exam
3	Sukanta Kumar Pati, Lect. In Chemistry	29.03.2018	30000.00	Salary Advance

4	Kishore Kumar Prusty, Lect. In Mathematics	29.03.2018	20000.00	Salary Advance
5	Jayanta Narayan Pati, Lect. In Physics	29.03.2018	33200.00	Salary Advance
6	Block Grant Staff	06.01.2018	34802.00	EPF Share
		12.02.2018	34802.00	EPF Share
		06.03.2018	34802.00	EPF Share
<b>TOTAL</b>			<b>246606.00</b>	

**DETAILS OF OUTSTANDING ADVANCE IN UGC CASH BOOK AS ON 31.03.2018**

Sl. No	Name & Designation of the Staff	Date	Amount( Rs)	Purpose
1	Bimal Pradhan, Lect. In History	09.01.2018	20000.00	Construction of Committee Room
<b>Total</b>			<b>20000.00</b>	

There is no advance outstanding for more than one year.



PARA: 9 GRANTS

Hindol College, Khajuriakota - 2017-2018

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	01-04-2017	0.00	10598941.00	10598941.00	10598941.00	31-03-2018	0.00	GIA SALARY
2	01-04-2017	0.00	5970569.00	5970569.00	5359545.00	31-03-2018	611024.00	PLUS TWO AND PLUS THREE BLOCK GRANT SALARY
3	01-04-2017	0.00	300000.00	300000.00	300000.00	31-03-2018	0.00	LAB EQUIPMENT GRANT
4	01-04-2017	280876.00	3044089.00	3324965.00	222226.00	31-03-2018	3102739.00	UGC
5	01-04-2017	-299873.00	0.00	-299873.00	0.00	31-03-2018	-299873.00	Grants Non Recurring
	<b>GRAND TOTAL</b>	<b>-18997.00</b>	<b>19913599.00</b>	<b>19894602.00</b>	<b>16480712.00</b>		<b>3413890.00</b>	

Comments :

Year Wise break up Outstanding Grant as on 31.03.2018	
Year	Amount
Up to 2016-17	58650.00
2017-18	3355240.00
<b>TOTAL</b>	<b>3413890.00</b>

DETAILS OF UGC GRANT RECEIPT FOR THE PERIOD 2017-18			
SL. NO	DATE	PURPOSE	AMOUNT
1	29.08.2017	Women's hostel	2400000.00
2	31.10.17	Physics seminar	16800.00
3	15.03.2018	Development Grant	627289.00
<b>TOTAL</b>			<b>3044089.00</b>

DETAILS OF UGC GRANT EXPENDITURE FOR THE PERIOD 2017-18			
SL. NO	DATE	PURPOSE	AMOUNT
1	27.04.17	Annual maintenance	2785.00
2	27.04.17	IQAC Remuneration	21000.00
3	23.09.17	IQAC Remuneration	12000.00
4	23.09.17	IQAC Contingency	10003.00
5	23.09.17	Annual maintenance	10003.00
6	23.09.17	IQAC Hiring charges	18006.00
7	23.09.17	IQAC Website renewal	3003.00
8	23.09.17	IQAC Connect of website	71126.00
9	28.03.18	Physics seminar	16800.00
10	31.03.18	MRP	57500.00
<b>TOTAL</b>			<b>222226.00</b>

Effective steps need to be taken by the Principal for utilization of the unspent grant for which the same was received and compliance reported to audit.



**PARA: 10 UTILISATION CERTIFICATE**

Hindol College, Khajuriakota - 2017-2018

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	01-04-2017	1155207.00	222226.00	1377433.00	304400.00	31-03-2018	1073033.00	UGC GRANT AND NON RECURRING GRANT
2	01-04-2017	0.00	300000.00	300000.00	300000.00	31-03-2018	0.00	LAB EQUIPMENT GRANT
	<b>GRAND TOTAL</b>	<b>1155207.00</b>	<b>300000.00</b>	<b>1677433.00</b>	<b>604400.00</b>		<b>1073033.00</b>	

**Comments :**

Year wise break-up of Outstanding UC As on 31.03.2018	
Year	Amount
2014-15	268821.00
2015-16	233011.00
2016-17	571201.00
2017-18	0.00
<b>TOTAL</b>	<b>1073033.00</b>

Details of UC Submitted 2017-18				
Sl. No.	Particulars	Letter No./ date	Amount(Rs.)	To Whom
1	IQAC	499/25.09.17	304400.00	EIRC, Kolkata
2	LAB EQUIPMENT	168/31.03.18	300000.00	DHE,ODISHA
			<b>604400.00</b>	

It may be noticed from the above table that Rs. 1073033.00 was outstanding towards UC for submission as on 31.03.2018. But no step has been taken for submission of the same. However, steps may be taken for submission of the same and compliance reported to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
No Misappropriation or Defalcation is detected during the period of Audit.

**PARA: 12 LOSS OF STOCK & STORE**

<b>12.1 -</b>
No Stock or Store has been either lost or scraped during the period of Audit .

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Abstract of fees &amp; fines-</b>

Abstract Position of Fees & Fines Collected and deposited during 2017-18 is furnished below:

Particulars	+2	+3
Opening Balance as on 01.04.2017	-2.00	0.00
Depositible amount as per fee structure 2017-18	36196.00	38953.00
<b>Total</b>	<b>36194.00</b>	<b>38953.00</b>
Deposited during the year	34233.00	41895.00
<b>Closing Balance as on 31.03.2018</b>	<b>1961.00</b>	<b>-2942.00</b>

**DETAILS OF FEES & FINES DEPOSITED AT GOVT. TREASURY DURING 2017-18 IS FURNISHED BELOW:-**

Challan No./date	Amount(Rs)	Name of the Treasury	Remarks
37/29.03.2018	34233.00	Sub-treasury, Hindol	+2
36/29.03.2018	41895.00	Sub-treasury, Hindol	+3

**DCB Position Of Fees & Fines is furnished Below (2017-18):-**
**(A) Position of Tuition fees:**

CATEGORY	GENERAL BOYS	T.f per stream	TOTAL TF PER MONTH	TOTAL TF PER YEAR
+2 1st year Arts	101	101 X 8	808.00	9696.00
+2 2nd year Arts	95	95 X 8	760.00	9120.00
+2 1st year Science	49	49 X 9	441.00	5292.00
+2 2nd year Science	58	58 X 9	522.00	6264.00
+3 1st year Arts	18	18 X 9	162.00	1944.00
+3 2nd year Arts	48	48 X 9	432.00	5184.00
+3 3rd year Arts	48	48 X 9	432.00	5184.00
+3 1st year Science	57	57 X 10	570.00	6840.00
+3 2nd year Science	57	57 X 10	570.00	6840.00
+3 3rd year Science	49	49 X 10	490.00	5880.00
<b>TOTAL</b>	<b>580</b>		<b>5187.00</b>	<b>62244.00</b>

**(B) Position of admission fees (2017-18)**

CATEGORY	TOTAL	Admission fee per stream	Total Admission Fee
+2 1st year Arts	256	256 X 8	2048.00
+2 2nd year Arts	256	256 X 8	2048.00
+2 1st year Science	88	88 X 9	792.00
+2 2nd year Science	104	104 X 9	936.00
+3 1st year Arts	135	135 X 9	1215.00
+3 2nd year Arts	140	140 X 9	1260.00
+3 3rd year Arts	154	154 X 9	1386.00
+3 1st year Science	103	103 X 10	1030.00
+3 2nd year Science	104	104 X 10	1040.00
+3 3rd year Science	115	115 X 10	1150.00
<b>TOTAL</b>	<b>1455</b>		<b>12905.00</b>
<b>TOTAL A +B</b>	<b>75149.00</b>		

An amount of Rs.2942.00 excess deposited towards fees & fines from Degree stream as per DCB calculation and the excess funds was diverted from development head,hence the local authority is suggested to adjust the excess deposited fund in next financial year and compliance reported.

**PARA: 14 AUDIT OF EXPENDITURE**

<b>14.1 - Expenditure incurred with due process-</b>
Expenditure incurred with due process.

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**PARA: 15 AUDIT ON WORKS**

<b>15.1 - Audit on Works-</b>
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**AUDIT ON WORKS**

College Infrastructure Development Fees / Construction of Drinking water Works: All the expense or payments in respect of College Infrastructure Development Fees and / Construction college classroom building Works includes purchase of Metals, Chips, Rod ( Iron /steel) Cement Bags, Bricks purchase, Sands for constructions , Murom , filling the earth/Soil for the ground, transportation cost for all the materials purchases, Wall painting, college gate and others repairing works relating to constructions of the buildings & others of the college which were incurred by the Local Authority for the year 2017-18.

Hence, the Local Authority does not make any payments or paid any govt. dues like GST, LABOUR CESS, ROYALTY, EGB etc to the govt. of Odisha through VAT BILL or Tax invoice against purchase of Rod, Ships, Metal, Cement Morum etc. regarding construction of college classroom building and others related works during the year 2017-18.

As a result, all expenses relating to construction works of college classroom building and others works of the college are held under objections and suggest for recovery of all applicable govt. dues in the financial years 2017-18 and the same shall be deposits in govt. accounts until the end of audit.

But the local authorities have deviated the following Government rules, acts, orders and circulars and incurred expenditure irregularly.

1. Non deduction of labour cess. As per GO No-1942/LE/Dt.23.02.2007 of Dept of Labor & Employment and GO No-11466/R&DM/ Dt.19.03.2007 of Revenue & Disaster Management Deptt. the paying authority is liable to deduct labor welfare cess @ 1 percent of construction work done for the ongoing as well as pipline projects w.e.f the date of issue of the letter. But it is found that the local authorities have not realized the labor welfare cess from the executants by ignoring the above order. Hence Rs 1090.00 (1 % of 1,09,000.00) is lost revenue to the government which needs recovery from the persons involved in process of payment.
2. (ii) Non deduction of Royalty. As per Government rule each and every consumption of materials and minerals viz bricks, metals, chips , sand, morrum etc the works executants is liable to pay royalty which must be deposited into the govt exchequer. But it is revealed from the financial statement that neither a single money is collected from the executants nor the same is deposited into government exchequer which violates the govt rule.

It is clear construed that the Principal, Account burser and Accountant has offered undue favour to the executants by deviating the above Government rules, acts, orders and circulars and incurred expenditure irregularly. The local authority are requested to produce the detail of works case records & measurement books along with material consumption calculation sheet and a government due like royalty, GST, L cess and ECB Till than Rs 1,09,000.00 is held under objection and Rs 1090/-(labour cess) is suggested for recovery from Sri Asit Kumar Jenamani, Principal who has passed the payment without realising the Labour Cess as per Labour Cess Act.

**Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Asit Kumar Jenamani	Principal	Hindol College, Khajuriakata, Dist- Dhenkanal	1090

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

<b>16.1 -</b>
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No separate units functioning in the college, So nothing is there to observe.

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**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

<b>17.1 -</b>
No Separate Scheme is Running in the college.

**PARA: 18 MISCELLANEOUS**

<b>18.1 - Abstract Position of student strength-</b>
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STUDENT STRENGTH 2017-18									
S.L.NO	STREAM	Sanctioned Strength	GENERAL		SC		ST		TOTAL
			BOYS	GIRLS	BOYS	GIRLS	BOYS	GIRLS	
1	.+2 1ST YEAR ARTS	256	101	80	26	39	7	3	256
2	.+2 2ND YEAR ARTS	256	95	90	34	30	4	3	256
3	.+2 1ST YEAR SCIENCE	128	49	29	7	2	0	1	88
4	.+2 2ND YEAR SCIENCE	128	58	34	10	1	1	0	104
7	.+3 1ST YEAR ARTS	128	18	77	5	9	21	5	135
8	.+3 2ND YEAR ARTS	128	48	62	8	21	1	0	140
9	.+3 3RD YEAR ARTS	128	48	70	17	17	1	1	154
10	.+3 1ST YEAR SCIENCE	96	57	38	7	1	0	0	103
11	.+3 2ND YEAR SCIENCE	96	57	33	9	4	1	0	104
12	.+3 3RD YEAR SCIENCE	96	49	47	11	6	1	1	115
	<b>TOTAL</b>	<b>1440</b>	<b>580</b>	<b>560</b>	<b>134</b>	<b>130</b>	<b>37</b>	<b>14</b>	<b>1455</b>

During the course of Audit 20% admitted strength against the sanction strength of Degree stream has been enhanced by the Higher Education Department, resulting the admitted strength is more than the sanctioned strength.

**18.2 - Abstract Position of staff strength-**

Teaching Staff Position 2017-18				
Subject	Sanction Staff	GIA	BG	MP
English	2	0	2	0
Odia	3	2	1	0
History	3	2	1	0

Pol. Science	3	0	2	1
Sanskrit	2	0	1	1
Education	2	0	1	1
Economics	2	0	1	1
Logic	1	0	1	0
Physics	4	1	3	0
Chemistry	5	2	2	1
Mathematics	4	1	2	1
Botany	2	1	0	1
Zoology	3	1	2	0
IT	1	0	0	1
<b>TOTAL</b>	<b>37</b>	<b>10</b>	<b>19</b>	<b>8</b>

**Non-Teaching Staff Position 2017-18**

Subject	Sanction Staff	GIA	BG	MP
Jr. Clerk	3	0	3	0
Head Clerk/Sr. Clerk	2	2	0	0
PET	1	0	0	1
Asst. Librarian	1	0	0	1
Lab Attendant	9	2	1	6
Watchman	2	1	0	1
Sweeper	1	0	0	1
Peon	5	4	1	0
DEO	1	0	0	1
Gardener	1	0	1	0
Lady Attendant	2	1	0	1
Library Attendant	1	1	0	0
Duftary	1	1	0	0
<b>TOTAL</b>	<b>30</b>	<b>12</b>	<b>6</b>	<b>12</b>

**18.3 - Abstract position of Block Grant Salary statement is furnished below-**

**PLUS TWO BLOCK GRANT SALARY STATEMENT 2017-18**

SI No	Name & Designation	Period	Gross Amount
1	Murali Kishore Jenamani,lect in odia	March-2017 to Feb-2018	245964
2	Shashadhar Biswal,lect in pol.Science	March-2017 to Feb-2018	245964
3	Akshaya kumar Patra,lect in English	March-2017 to Feb-2018	245964
4	Suresh Chandra Mishra,lect in Education	March-2017 to Feb-2018	245964
5	Kumar Chandra Behera,lect in logic	March-2017 to Feb-2018	245964
6	Biswaranjan,Demon in Physics	March-2017 to Feb-2018	238839



7	Dillip kumar Sahoo,Demon in Botany	March-2017 to Feb-2018	238839
8	Ajati Behera,Gardener	March-2017 to Feb-2018	111531
	<b>TOTAL</b>		<b>1819029</b>

**PLUS THREE BLOCK GRANT SALARY STATEMENT 2017-18**

SI No	Name & Designation	Period	Gross Amount
1	Bimal Pradhan,Lect in History	March-2017 to Feb-2018	245964
2	Dillip Kumar Garnaik,lect in English	March-2017 to Feb-2018	245964
3	Harmohan Sahu,lect in Economics	March-2017 to Feb-2018	245964
4	Jayanta Narayan Pati,lect in physics	March-2017 to Feb-2018	245964
5	Sukanta Kumar Pati,lect in chimistiry	March-2017 to Feb-2018	245964
6	Kishor kumar Prusty,lect in Mathematics	March-2017 to Feb-2018	245964
7	Nirmal Chandra Panigrahi,lect in pol.sci.	March-2017 to Feb-2018	245964
8	Mamata Pal,lect in Sanskrit	March-2017 to Feb-2018	245964
9	Siba sankar Das,lect in zoology	March-2017 to Feb-2018	245964
10	Bimal kumar Sahu,demon in physics	March-2017 to Feb-2018	238839
11	Sudhansu Sekhar Mishra,Demon in chimistiry	March-2017 to Feb-2018	238839
12	Pandava Sahoo,Demon in zoology	March-2017 to Feb-2018	238839
13	Mangaraj Pradhan,jr.clerk cum typist	March-2017 to Feb-2018	126564
14	Biranchi Kumar Prusty,L.D.Clerk cum cashier	March-2017 to Feb-2018	126564
15	Mukunda Chandra Sahu,L.D.Clerk	March-2017 to Feb-2018	126564
16	Tripurari Behera,Lab attendant In chimistiry	March-2017 to Feb-2018	119100
17	Nilakanta Jenamani,Peon	March-2017 to Feb-2018	111531
	<b>TOTAL</b>		<b>3540516</b>

**18.4 - Abstract position of Management Salary statement is furnished below-**

**PLUS TWO MANAGEMENT SALARY STATEMENT 2017-18**

SI No	Name & Designation	Period	Gross Amount
1	Krupasindhu Behera,lect in IT	March-2017 to Feb-2018	98880
2	Satyabhama Sahu,lab Attendant	March-2017 to Feb-2018	49440
3	Suprava Sahu,Lady Attendant	March-2017 to Feb-2018	49440
4	Jitendra Biswal,Lab Attendant Zoology	March-2017 to Feb-2018	19800
5	Akshaya Naik,Watchman	March-2017 to Feb-2018	60440
6	Tuna Gochhayat,Sweeper	March-2017 to Feb-2018	53440
	<b>TOTAL</b>		<b>331440</b>

**PLUS THREE MANAGEMENT SALARY STATEMENT 2017-18**

SI No	Name & Designation	Period	Gross Amount
1	Subhalaxmi Dash,lect in Botany	March-2017 to Feb-2018	98081
2	Silarani Sahoo,lect Pol.Science	March -2017 to July-2017	38817
3	Narmada Rath,lect in Economics	March -2017 to June-2017	25344
4	Braja kishor Behera,lect in Education	March -2017 to July-2017	31680
5	Subrat S.R.Mishra,lect in chimistry	March -2017 to July-2017	33000
6	A.K.Samal,PET	March -2017 to July-2017	24750
7	P.M.Behera,Asst.librarian	March-2017 to Feb-2018	68200
8	P.K.Jenamani,DEO	March-2017 to Feb-2018	70560
9	Kaberi Sahu,Lab Attendant	March -2017 to Aug-2017	49440
10	Jinu Sahu,lab Attendant	March -2017 to Aug-2017	49440
11	Srikanta Mohapatra,lect in sanskrit	March -2017 to Aug-2017	17000
12	Samir Kumar Dehury,lab Attendant	March -2017 to Aug-2017	18000
13	Jitendra Biswal,Lab Attendant zoology	July-2017 to feb-2018	29640
14	Upali Aparajita,lect in Mathematics	Oct-17	6336
<b>TOTAL</b>			<b>560288</b>

**18.5 - Abstract position of GIA Salary statement is furnished below-**

DETAILS OF GIA SALARY 2017-18					
S.L.NO	NAME/DESIGNATION	Period	GROSS PAY	DEDUCTION	NET PAYMENT
1	Dr.Asit kumar Jenamani,Reader in Odia	March-2017 to Feb-2018	1401141.00	287192.00	1113949.00
2	Binaya Narayan Sahoo,Reader in Botany	March-2017 to Feb-2018	1292336.00	323054.00	969282.00
3	Ashok kumar Sahu,Sr.lect.in Physics	March-2017 to Feb-2018	981545.00	130800.00	850745.00
4	Saroj kum ar Sahu,Demon.in Chimistry	March-2017 to Feb-2018	650771.00	139340.00	511431.00
5	Sudhakar Sahu,Head clerk	March-2017 to Feb-2018	554406.00	33280.00	521126.00
6	Sashi Bhusan Behera,Sr.clerk	March-2017 to Feb-2018	389728.00	98500.00	291228.00
7	Harihar Biswal,library Attendant	March-2017 to Feb-2018	354344.00	47500.00	306844.00
8	Bankanidhi Jenamani,labrotory Attendant	March-2017 to Feb-2018	354344.00	74500.00	279844.00
9	Sagar Pradhan,labrotory Attendant	March-2017 to Feb-2018	354344.00	122500.00	231844.00
10	Akshaya kumar Biswal,peon	March-2017 to Feb-2018	330636.00	61500.00	269136.00
11	Kanhu Charan Biswal,peon	March-2017 to Feb-2018	330636.00	37500.00	293136.00
12	Rohita Kumar Samal,peon	March-2017 to Feb-2018	330636.00	37500.00	293136.00
13	Anirudha Sahoo,Peon	March-2017 to Feb-2018	330636.00	73500.00	257136.00
14	Suresh Chandra Sahu,duftery	March-2017 to Feb-2018	283246.00	49500.00	233746.00
15	Biswanath Jenamani,Watchman	March-2017 to Feb-2018	330636.00	97500.00	233136.00
16	Akshaya Kumar Dash,Reader in chemistry	March-2017 to Feb-2018	299616.00	10400.00	289216.00
17	Dipak Ranjan Biswal,lect in Mathematics	March-2017 to Feb-2018	403116.00	54585.00	348531.00
18	Dr.Mahendra kumar Swain,lect in History	March-2017 to Feb-2018	403116.00	54585.00	348531.00
19	Salya Samal,lect in odia	March-2017 to Feb-2018	403116.00	54585.00	348531.00

20	Miss Laxmipriya Beuria,lect in History	March-2017 to Feb-2018	403116.00	54585.00	348531.00
21	Sushil kumar Garnayak,lect in zoology	March-2017 to Feb-2018	348596.00	24485.00	324111.00
22	Gelli Gochhayay,Lay Attendant	March-2017 to Feb-2018	68880.00	0.00	68880.00
<b>TOTAL</b>			<b>10598941.00</b>	<b>1866891.00</b>	<b>8732050.00</b>

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

**19.1 - General Provident Fund-**

The GPF accounts have been maintained by the controller of Accounts, Odisha, Bhubaneswar. However, the Principal is advised to maintain a GPF ledger at the College level in order to reconcile the difference if any after receipt of GPF Accounts slip from the Controller of Accounts and compliance reported to audit.

**19.2 - LOAN-**

No loan has been taken by the college from any bank or any other financial institutions during the period of Audit.

**19.3 - Details of EPF Deposit during the period of Audit-**

Details of EPF Deposited of BG Staff During 2017-18						
Sl. No.	Period	Date of Deposit	Employer's Share	Employee's Share	TOTAL	Remarks
1	Mar-17 to Feb-18	16.03.2018	239148.00	214716.00	453864.00	Plus 2
2	Mar-17 to Feb-18	19.03.2018	463392.00	417624.00	881016.00	Plus 3
<b>TOTAL</b>			<b>702540.00</b>	<b>632340.00</b>	<b>1334880.00</b>	

Details of EPF Deposited of MP Staff During 2017-18						
Sl. No.	Period	Date of Deposit	Employer's Share	Employee's Share	TOTAL	Remarks
1	Sep-17 to Feb-18	14.03.2018	21390.00	18144.00	39534.00	Plus 2
2	Sep-17 to Feb-18	16.03.2018	26346.00	22602.00	48948.00	Plus 3
<b>TOTAL</b>			<b>47736.00</b>	<b>40746.00</b>	<b>88482.00</b>	

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

<b>20.1 - General Remarks</b>
<p>The general state of maintenance of records and registers are far from satisfactory, which needs further improvement. The Principal is advised to maintain the records and registers properly as prescribed in OGFR, OTC &amp; OAEIAP Rules-1985.</p>
<b>20.2 - General Observation detecting during the period of Audit-</b>
<p>1. Since Accounts review is made after recording of transactions in books of accounts(Cash Book, General Ledger, Subsidiary Ledgers, Registers, Serially numbered vouchers, Bank reconciliation statement, Bank statements, approvals and other records needed for examination), the same should be kept ready before the review of any entity is undertaken. The college should also prepare the statements of accounts viz. Receipts and Payments account, Income and expenditure account for the year and Balance sheet as on the last date of the year to be reviewed before the start of accounts review.</p>
<p>2. The college should maintain the cash book on daily basis.</p>
<p>3. Necessary training should be imparted to the accounts personnel of the College for their capacity building.</p>
<p>4. The Principal should verify the cash book and ensure recording of all transactions on daily basis.</p>
<p>5. The Principal should ensure the maintenance of books of accounts by competent and trained personnel. In case the person in charge of accounts is on leave or transferred to any other place, there shall be proper handing over and taking over of the charge with record of evidence kept in safe custody. The Accounts personnel should be accountable for his duties.</p>
<p>6. Reconciliation of Bank balances in cash book with that in pass books shall be done by the accounts personnel on monthly basis.</p>
<p>7. Physical verification of all assets (furniture, Office equipment, computers, lab equipment, books etc.) of the college should be made by the management and a fixed assets register should be maintained with reference to past records and report of physical verification. The said register shall be maintained regularly and physical verification of assets should be done at least once in every year to ensure their existence.</p>
<p>8. It is advised that for the sake of better internal control and easy maintenance of accounts, the Principal should take necessary steps to accept the fees / fines from students only through bank challans in designated bank account of the college. The present system of receipts in cash, through challans and by bank drafts should be replaced with only one way i.e. through bank challans. This will reduce the work of keeping the bank drafts in safe custody, depositing bank drafts in bank next day and reconciliation of the accounts and also the work relating to cash transactions on this account.</p>
<p>9. As a good principle of internal control all the account functions such as preparation of vouchers, recording the transactions in books, reconciliation of accounts issue of cheques etc. must be verified as to its correctness and authenticity by a senior official.</p>
<p>10. Attendance register and leave register should be maintained which should form the basis for preparing salary bill.</p>

11. The management should take necessary and timely steps to recover the amounts given as advance.

As a result of this Audit transactions involving a sum of Rs 109000.00 are held under objection which include an amount of Rs 1090.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	15.1	1090.00	109000.00	1090.00	0.00	0.00	
<b>Total</b>		<b>1090.00</b>	<b>109000.00</b>	<b>1090.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
<b>Total</b>					

**Audit Certificate**

Certified that the accounts of Hindol College, Khajuriakota for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer  
Local Fund Audit,DHENKANAL**